NEXT MEETING Wed, September 21, 2011
Place: OAKLAND AIRPORT HOLIDAY INN
(go to http://www.hioaklandairport.com/oakland-ca-hotel-directions.asp)
4:30 Board Meeting
6:15 Networking
6:45 Dinner Buffet
7:30 Program: “New Estate Basis Rules”
Cost: $35.00 with reservation by Friday September 16
$45.00 with reservation after deadline
Sign up online at:
https://www.123signup.com/calendar?Org=ebaea
(please print out your confirmation to ensure that you clicked all the right buttons to register) Questions: email ebaea@ebaea.org (preferred) or call 800-617-1040.

Speaker: Renée Rodda, JD
by Irene Moore, EA Program Chair

Renée Rodda, J.D., is editor of Spidell’s California Taxletter® and Analysis & Explanation of California Taxes, and associate editor of Spidell’s Elder Client Planner™ newsletter. Renée lectures extensively on tax issues that impact California taxpayers and aging Americans. She has authored numerous articles and publications including “A Practical Guide to Trusts” as well as self-study courses and webinars, including a course on the complicated issues facing California Registered Domestic Partners. She is a graduate of Chapman University School of Law with a Tax Law Emphasis.

This topic has seen a great deal of confusion. Renee will cut through most of that, as she dives in to help us:

- Learn about the new estate tax provisions under the 2010 Tax Relief Act;
- See what happens after 2010;
- Understand how spouses will share their $5 million exclusion amounts;
- See how the changes effect gift tax and generation skipping transfer taxes; and
- Find out when to file estate tax returns and pay tax.

PRESIDENT'S MESSAGE
by Patty Pringle, EA

It’s hard to believe that it’s already September. Many of us are working on deadlines finishing up Partnership and S-Corp returns. School is back in and summer is almost over - sigh! Many of us will celebrate with family and friends the Labor Day Holiday, picnics, BBQ’s, one last camping trip or perhaps just a quick getaway. This month also marks the 10th anniversary of the September 11 attacks.

Congratulations to the two newest graduates of NTPI from the East Bay Chapter. Gail Nanbu, EA (also 2nd VP of our chapter) and Douglass Bodemann, EA are now NTPI Fellows. At the EBAEA August Dinner Meeting all NTPI Graduates (Fellows) were asked to stand and be recognized. It was amazing to see how many of our members hold this distinguished title.

Speaking of the August Dinner Meeting, it was one of the best I’ve ever attended. Gary McKenzie, EA did a presentation on Practice Management. The main focus was “How do we get clients”. Gary asked members at each table to be a team and each team appoint a leader. The goal of each team was to share ideas and experience on what works to attain and retain clients, each team leader was then asked to report the findings to the entire group. You could feel the energy in the room as each team collaborated to come up with their best ideas.
Not only did this collaboration lead to great ideas but new networking relationships were formed.

Sharing knowledge can save big bucks. In a recent conversation I had with Tom Johnston, EA he mentioned that in Microsoft Office 2010 it is possible to save files to a pdf format. Thanks Tom for that information. I was just getting ready to spend $300 (ouch) to purchase Adobe Acrobat. It’s those little bits of information that we all pass along to each other that save us $$$.

Interested in learning how to set up a Facebook or Twitter page? If you want to keep up with technology and not get left behind stay tuned for information on some of EBAEA’s future mini seminars and educational offerings.

I’ll close this message with this quote from Ralph Waldo Emerson: “Our knowledge is the amassed thought and experience of innumerable minds”. One of the best benefits of being an EBAEA Member is for just that reason.

SAFE HARBOR LETTER UPDATE

by Morris Miyabara, EA

Perhaps it might be well to give some background on what all the consternation is about regarding the accountant’s safe harbor letter.

Briefly, some 20 years ago Bonnie Moore sued the California Board of Accountancy (CBA) because she was told she had to stop using the word accounting in her advertising even though she was not a CPA. She did not advertise her services as a CPA. She received a cease and desist letter from the CBA. Her business was called The Accounting Store but still the CBA persisted. CBA prevented her from using the word accounting since it was only to be used by someone who was licensed by the CBA, so they said.

The case dragged on and finally went to the state supreme court and the court decided that if one was going to advertise their services as an accountant though they weren’t licensed by the CBA but as long as there was a qualifying statement such as the services provided by this firm do not require a state license that it is permissible and you can call yourself an accountant. (Bonnie Moore vs CBA)

But then it became a problem for the unlicensed accountant who prepares client financial statements and is required to attach an accountant’s letter to the financial statements. They could not use the letter that the CPAs use. What wording should be used to transmit these financial statements by an unlicensed accountant?

The National Society of Accountants (NSA), the California Association of Independent Accountants (CAIA) now known as the California Society of Accounting & Tax Professionals (CSATP) and CSEA all had input into the composition of a letter to placate the CBA. A letter called a safe harbor letter was finally agreed by all concerned. In the CBA’s July meeting it was proposed that the language in the letter should be more explicit to indicate that the accountant is not licensed by the CBA and that he/she is not independent as to the client; all in the interest to protect the consumer. CSATP, CSEA, NSA among others were asked to comment on the proposed language.

All the organizations that were asked to comment responded in the same way, that is, the CBA’s proposed language it puts the unlicensed accountant in a very negative position in that it has strong implications that a license is required by the preparer of the financial statements. This implication would violate the intent of the Bonnie Moore decision.

The language that is currently being used today was approved by a joint committee of the AICPA and NASBA and remains unchanged in the most recent version of the UAA. The committee believed that this language was sufficient to not confuse the public. It seems odd to me that the CBA is coming up with this language when if you look at the CBA’s disciplinary proceedings you would notice that subjecting an accountant to licensing standards do not go far enough to protect the public. Even though licensed accountants are subject to standards, some do not follow them while accountants who are not required to adhere to standards far exceed them.

To be less negative a statement such as the following would be more acceptable: “We (I) are (am) not required to be licensed by the California Board of Accountancy.”

TAKE BART TO MEETINGS? – YES!!

by Marjorie Jones, EA

The new West Dublin/Pleasanton BART station is wonderful for getting to EBAEA meetings. It took over four years to build and I would look at it wistfully as I passed by on my way to the monthly meeting, knowing that the trip was going to take another 30 – 45 minutes. Since the new station was opened in February, the trip from my downtown Oakland job takes a total of 45 minutes – train ride of 35 and a ten minute walk.

The station has helpful signs pointing the exits to “Dublin” or “Pleasanton”. For the EBAEA meetings at the Holiday Inn, take the “Dublin” side. Walk down the stairs and continue down the same street (Golden Gate Drive) to the first left, St. Patrick Way (more of a very wide paved alley than a street). This is a bit funky, as the overflow parking lot is still a fenced-in weed garden, but there’s a sidewalk. BART continues to improve this beautiful new station and the plan is to make this all a nice walkway, but in the meantime it still gets me to the meetings in record time. If you’d like to meet up with me for the next trip to the meeting, send me an email to Marj@MarjTax.com.
CONGRATS NEW NTPI FELLOWS
AT the recent NAEA Annual Meeting in Las Vegas, EBAEA members Doug Bodemann, EA and Patricia Gail Nanbu, EA were both inducted into the hallowed ranks of Fellows of the National Tax Practice Institute. NTPI is a three-year course run by the NAEA Education Foundation, and is the premier tax representation course in the country.

Successful completion of the course yields an impressive wall certificate, the adulation of your peers, and an awesome set of tools you can use to help get your clients through sticky tax situations. But don’t take my word for it – just ask Doug and Gail about their experiences, and then pull out your 2012 calendar and pencil in the next NTPI class dates. You won’t regret it.

GOT QUESTIONS FOR CA TAX AGENCIES?
TALC is coming! The annual State Tax Agency Liaison Meeting is September 23, 2011 in Sacramento. If you have questions about systemic (not single-client) issues that you would like to have CSEA submit to the FTB, BOE or EDD, please get them to Vicki (Vicki@AmericanFinancialTax.com) within the next few weeks. This is an opportunity to have your questions answered by the top managers in these agencies. You’re also invited to attend in person, but you may have your question posed by CSEA to make sure it gets answered.

EBAEA MEMBERS MISSING IN ACTION
by Peggy Hall, EA, Membership Chair
Our newly-elected President Patty Pringle, EA, along with the current Board of Directors, needs your help. If you have not been attending our Monthly Dinner meetings, we’d like your feedback regarding why you choose not to attend these Chapter events.

We want to serve you, our members. Not only are we missing your camaraderie and tax expertise, you may be missing opportunities to network with new and old members, in addition to hearing great educational speakers regarding current and upcoming tax law changes.

Please be honest with us. We would really like your input. Are your reasons of a geographical or educational nature? Is the cost of the dinner meetings an issue? Is the food quality not satisfactory? Why are we no longer fortunate to have you join us at our dinner meetings?

Your opinion counts! If we don’t hear from you, we will be contacting you soon to ask for your valuable input. Thank you for taking the time to tell us what you think!

Please respond to my email address: halloftax-es@gmail.com or call me 925 388-1040.
P.S. If you do attend the Chapter dinner meetings, we want your input as well!

2011 CSEA AWARDS PRESENTED
Congratulations to Joanne Anderson, EA, and Peggy Hall, EA!
Joanne Anderson, EA, was recently named the 2011 recipient of the Thomas P. Hess Award by the California Society of Enrolled Agents. Each year this Award is bestowed on a member for exceptional voluntary contributions toward the fulfillment of the educational goals of the Society. The award was presented to Joanne at the East Bay Chapter’s July dinner meeting by the prior year award recipient, Anne Arms, EA, of Solano-Napa Chapter. Joanne has served as the Committee Chair for the East Bay Continuing Education program for Enrolled Agents since 1990 and was the Chapter President during the 1997-1998 term. She has been licensed as an Enrolled Agent since 1984 and has her own tax practice in Walnut Creek.

Peggy Hall, EA, was recently named the 2011 recipient of the Public Information Awareness Award by the California Society of Enrolled Agents. This inaugural award recognizes a member volunteer who has made significant contributions in the area of Public Information and Awareness and in promoting the Enrolled Agent designation and profession. President Patty Pringle, EA, presented the award at the Chapter’s July dinner meeting in Dublin. Peggy has served as the Committee Chair for the East Bay Membership Committee since 2009 and was Chapter President for two terms beginning in 2008. She has been licensed as an Enrolled Agent since 1999 and has her own tax practice in Moraga.

“Thank You!” from all members of the East Bay Chapter for your dedication and commitment to the EA profession. We are grateful for CSEA’s recognition of your accomplishments and are proud of you both for being the 2011 recipients of these well-deserved awards.

***LAST CALL***

2011 PRACTITIONER/IRS TOWN HALL
by Linda Koziol, EA
“Stimulate, Stabilize, and Succeed”
The 2011 Town Hall Meeting will be hosted this year by the North Bay Chapter on Monday, September 19, 2011. The all-day event will be held at the Hilton Garden Inn in Emeryville beginning at 8 am. The registration form is included in this Bulletin.

IRS presenters will cover a variety of topics including Registered Domestic Partners, audits using accounting software, criminal investigations and FBAR.

September 9 is the last day to be eligible for the discounted price of $125, which includes continental breakfast, lunch and refreshments. The regular price is $150 after September 9. Be sure not to miss out on a great opportunity to learn directly from IRS subject matter experts.

Mark your calendars and register today!
SAVE THE DATE  TaxTalk 2011
by Patty Pringle, EA, Seminar Chair
This year’s Tax Talk Seminar will be held at the Holiday Inn Dublin. Be sure to mark your calendar for November 2nd, 3rd, and 4th. You don’t have to travel far to get your CPE requirements. Beat the traffic and take BART (5 minute walk from BART to the seminar). If you prefer to stay overnight we have negotiated a special $80 per night room rate with the Holiday Inn if you register before October 10, 2011.

Best Education Bargain in the Bay Area. As tax professionals we need to maintain our CPE and are seeking ways to get more value out of our education dollar. EBAEA realizes this and our Tax Talk 2011 Seminar provides 24 hours of CPE at the lowest possible cost. Continental breakfast, lunch and snacks will be provided. Once again we have lined up well known speakers to present topics that are current and relevant to all tax professionals.

• Twila Slesnick, PhD, EA - Retirement Planning and Related Issues for our Clients  
• Claudia Hill, EA, MBA - From Entity to Individual - K-1 to 1040; also Sched C Hot Buttons
• Vicki Mulak, EA, CFP - 2011 Tax Law Update for the California Practitioner
• Andy Rogers, EA - How to Prepare for an Audit
• Jennifer MacMillan, EA - Ethics
• Lisa Ihm, EA - “COD” Important Stuff You May Be Missing

Wednesday, November 2nd is our “Tax Talk After Hours” featuring Joe Calderaro, EA, CSEA Tax Resource Specialist

Please check out the last section of this bulletin for additional details and pricing.

QUICKBOOKS FILES AND IRS AUDITS
There has been a substantial amount of discussion about the new IRS instructions to us to supply a full copy of our client’s QuickBooks file, along with the administrative password, during any audit. Disregarding the issue of what you should or should not provide the IRS, a major question has been “How on earth do I modify the file to restrict access?” Modifying QuickBooks files is not a task for the novice or the faint of heart.

At least ten years ago, Doug Sleeter taught an EBAEA miniseminar on QuickBooks tips. Ever since then, your humble editor has subscribed to the Sleeter Group’s QB consulting network at www.sleeter.com. While most of the traffic is technical and beyond my needs, every once in a while a true gem drops, that more than pays for the annual subscription. Such was the case recently, when questions arose about how to prepare a QB file for an IRS audit.

The overwhelming response was to contact Karl Irvin at www.q2q.us. Karl has written a suite of QB utility programs, most of which are available to download and demo at your own pace. Although I have no personal experience with these programs, they have been given the best possible recommendations for years, so if you find yourself in this position, consider giving them a try.

WELCOME NEW MEMBERS
Welcome to these new members who have joined CSEA in 2011. They will soon receive new member packets in the mail. If you joined in the last few years and did not receive a new member packet please contact Gail Nanbu, EA nanbug@sbcglobal.net, 925 943-3993 or Peggy Hall, EA halloftaxes@gmail.com 925 388-1040.

Tom Cacciola  Kristina Coley
Nancy Ho  Roger Humphreys
Phillip Kohlmeyer  Gowri Kolluru
Lisa Malone  Nina Mauricio
Elizabeth Mestrich  Maria Morgan
John Nodohara  Marion Pallesen
Javier Perez  AnnMarie Powers
Mandip Purewal  Pam Regatuso
Michael Santos  Martin Semien
Yasin Shah  Karen Stogdill
Kaazim Summerville  Lisa Weaver
Judith Zeigler

CASTING CALL for ALL EXTROVERTS!
The Membership Committee is asking for your help with the upcoming annual Member Orientation in October 2011. If you are creative, computer savvy, enjoy talking on the phone, enjoy greeting new members, or would just like to help out, please let us know. Contact Gail Nanbu, Volunteer Coordinator, at 925-943-3993 or email at nanbug@sbcglobal.net. You can help gather the variety of pamphlets, brochures, and other materials to be presented at that event. We are also looking for people to make telephone calls, send emails, and to greet everyone who comes to our dinner meetings. Come join us to brainstorm ways to increase our EBAEA membership and attract new members! We’d love to put your talents to work!

SPEAKER DEVELOPMENT
by Andy Rogers, EA
The next Speakers Development meeting will be on Sunday, October 23, at a top-secret resort location to be announced later. If you’d like to be on the mailing list, please send an email to Andy@TaxBuddha.com with “speaker development” in the subject line and ask to be added to the list.

This group meets to encourage the development of speakers specifically in regard to taxes and is a function of the Public Information and Awareness Committee. Please call or email Andy Rogers at (510) 332-0401 with any questions or ideas. ALL are welcome!
NEW GROUP – AUDIT REPRESENTATION
Announcing the new “Audit and Representation Group”. We'll present an audit ‘case’ and discuss audit and representation in general. The next meeting is on Wednesday, September 7 from 9:30 til 11:30am at Millie’s Kitchen 1018 Oak Hill Rd, Lafayette. You may want to park in the Safeway parking lot and walk over. For more info contact Andy Rogers 510-332-0401 or better: Andy@TaxBuddha.com

EBAEA EMAIL LISTS
EBAEA sends news to Members via two one-way (send-only) email distribution lists. Subscription is free and completely voluntary, and you can subscribe or unsubscribe to either list any time you wish. For more information and to manage your subscription, visit: http://ebaea.org/cgi-bin/dada/mail.cgi

Small Group Tax Meetings

<table>
<thead>
<tr>
<th>Area</th>
<th>Days and Times</th>
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<tbody>
<tr>
<td>Antioch /Brentwood</td>
<td>Fridays 8:00am</td>
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<tr>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
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<tr>
<td>Ken Seamann EA</td>
<td>(925) 634-8297</td>
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<tr>
<td>Danville Area</td>
<td>4th Tue 9:30am</td>
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<tr>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
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<tr>
<td>Michael Power EA</td>
<td>(510) 366-8836</td>
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<tr>
<td>Oakland Area (Near BART)</td>
<td>2nd Tue 8:00am</td>
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<tr>
<td>Buttercup Café, 229 Broadway, Oakland</td>
<td></td>
</tr>
<tr>
<td>Andy Rogers EA</td>
<td>(510) 332-0401</td>
</tr>
<tr>
<td>Livermore Area</td>
<td>Fridays 8:45am</td>
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<tr>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
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<tr>
<td>Jerrilynn Krebs EA</td>
<td>(925) 606-8181</td>
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<tr>
<td>Castro Valley</td>
<td>3rd Tue 8:00am</td>
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<tr>
<td>Norman’s Grill, 3638 Castro Valley Blvd, Castro Valley</td>
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<tr>
<td>Dagmar Bedard EA</td>
<td>(510) 537-3883</td>
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<tr>
<td>South Alameda County</td>
<td>1st Wed 9:30am</td>
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<tr>
<td>Dino’s, 1 block W of I-880 on Industrial Blvd, Hayward</td>
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<tr>
<td>Sal Romo EA or Walt Thomas EA</td>
<td>(510) 487-1691</td>
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Email-only Group

As needed
Send an email to halloftaxes@gmail.com
Peggy Hall EA | (925) 388-1040

WEBSITE UPDATE

by Eric Rheinheimer, EA, Website Chair
The list of officers and committee chairs has been updated, and moving the “non-secret” items out of the password protected members-only section should be complete soon. We're getting three quotes for the programming work for a new Member Directory as a member benefit in the password protected members-only section. You will have to be a member of East Bay Association to access the member directory--just one of the benefits of membership!

The guidelines for the proposed directory are that it must be “opt-in” only, so you must indicate you’re willing to be in the directory before you will be included. A profile of a member MAY include: member photo, searchable member contact info including email, address, phone, software used, focus of practice (i.e. “trusts and estates,” etc), and volunteer work with the chapter (i.e. who is the chair of the website committee). We'll let you know when we have this working.

BULLETIN ADVERTISING POLICY

by Duncan Sandiland, Bulletin Editor
To encourage more Members to use the Bulletin to fill their needs, we present the Bulletin advertising policy:
1) All Bulletin notices are run for a maximum of three months. If you wish to run a notice for a longer period, you must resubmit it.
2) Maximum notice size is 1.5 column inches. This equals a space one and one-half inches high by one column (3.5 inches) wide. The standard Bulletin font is Times New Roman 11 point.
3) The Bulletin Editor reserves the right to edit any notice for style, content and length.
4) All notices must be submitted (and payment received) by the 25th of the month prior to initial publication. Send the desired text to: bulletin@ebaea.org
5) Member notices seeking or offering employment, clients or EA-practice-related matters are run at no charge as a Member benefit. This includes an ad run by a firm which employs a Member. Member notices offering other services or products, and all non-Member notices are run at the standard fee of $150 for the three-month insertion. The Bulletin Editor reserves the right to modify or reject any notice which, in the sole opinion of the Editor, violates any of the principles of EBAEA.

HELP AVAILABLE

Enrolled Agent with 35 years experience seeking per diem work beginning 8/1. Lacerte user since 1987. Experience with all versions of QB, Word, Excel, Outlook and PowerPoint. Owner 15 years, employee 20 years. Familiar with all types of returns but mostly individuals. References available upon request. Call 925-828-8332 or email VonLeo@aol.com

MEMBERS SPEAK

For EBAEA members to list speaking engagements next month, please email details to Andy@TaxBuddha.com

September 13: Andy Rogers “Basic Payroll” in San Francisco; 455 Golden Gate Avenue, 9 am – 3 pm with an hour for lunch; info (510) 332-0401 Andy@TaxBuddha.com
US debt has been rated AAA by S&P every year since 1941, a span of 70 years. Since the rating agency introduced a long-term credit outlook measurement in 1991, the US has received a “stable” outlook. That streak ended on 4/18/11 when S&P reduced the USA’s outlook to “negative,” making us the only AAA-rating country in the world (out of 19) with a “negative” outlook. (S&P)

The top 2 tax breaks utilized by individuals are the income tax exclusion of employer contributions for health insurance paid on behalf of employees, worth $132 billion per year in federal income taxes avoided, and the deduction of mortgage interest expense on owner-occupied residences, worth $97 billion per year in federal income taxes avoided. (Joint Committee on Taxation)

HUMOR

St. Peter and Gabriel are talking at the Pearly Gates. Gabriel asks St. Peter what he talks about to each person that arrives. St. Peter says “I make small talk based on the interests and IQ of each person. For example, that next guy, I’ll talk about particle physics and the Roth IRA, the following woman I’ll quiz about politics and the Roth IRA and with that third guy I’ll cover deer hunting and the Roth IRA.” Gabriel says, “I understand you talking about their interests, but why do you ask everyone about the Roth IRA?” St. Peter responds, “Because nobody understands the new tax law and I have to find a consensus before God asks me what to invest his money in next year!

One day God calls Satan up on the telephone and says with a sneer, “So, how’s it going down there in hell?” Satan replies, “Hey, things are going great. We’ve got air conditioning, flush toilets, and escalators, and there’s no telling what this engineer is going to come up with next.” God replies, “What? You’ve got an engineer? That’s a mistake. He should never have gotten down there; send him up here.” Satan says, “No way. I like having an engineer on the staff and I’m keeping him.” God says, “Send him back up here or I’ll sue.” Satan replies, “So, how’s it going down there in hell?” God says, “Send him back up here or I’ll sue.” Satan laughs uproariously and answers, “Yeah, right. And just where are YOU going to get a lawyer?”

Eight-year-old Sally brought her report card home from school. Her grades were good - mostly As and a couple of Bs. However, her teacher had written across the bottom: “Sally is a smart little girl, but she has one fault. She talks too much in school. I have an idea I am going to try, which I think may break her of the habit. “Sally’s dad signed her report card, putting a note on the back: “Sally gets it from her mother. Please let me know if your idea works.”
2011 - 2012 Board of Directors and Committee Chairs
Web Page http://www.ebaea.org   Bulletin editor: bulletin@ebaea.org (Duncan Sandiland EA)

President: Patty Pringle EA  510-912-1682  Quickfinders: Diann Gross EA  925-736-3853
1st VP: Andy Rogers EA  510-332-0401  Social Affairs: Dan French  510-299-2764
2nd VP: Gail Nanbu EA  925-943-3993  Website: Eric Rheinheimer EA  510-893-3601
Treasurer: Marjorie Williams-Jones EA  510-482-6204  IRS Practitioner Panel: Phil Fiegler EA  510-530-1174
Secretary: Linda Koziol EA  925-449-1204  CTEC Panel: Walt Thomas EA  510-487-1691
Immed Past Pres: Thomas Johnston EA  925-828-4500

Director 2011-2013:
Director 2011-2012:
Eva Konigsberg EA  510-928-5067  Morris Miyabara EA  650-867-4507  Irene Moore EA  510-791-8962x16
CSEA Director: Patty Pringle EA  510-912-1682

Communication Committee, (1st VP)
Chair: Andy Rogers EA  510-332-0401
Bulletin: Duncan Sandiland EA, etc  800-617-1040
Disaster Services: Janet Bridges EA  510-505-0818
Legislative: Morris Miyabara EA  650-867-4507
Membership: Peggy Hall EA  925-388-1040
Membership: Gail Nanbu EA  925-943-3993
Practice Preservation: Linda Fox EA  925-846-5913
PIA: Eva Konigsberg EA  510-928-5067
PIA: Peggy Hall EA  925-388-1040

Education Committee
Chair: Margie Hines EA  510-247-9255
Continuing Ed: Margie Hines EA  510-247-9255
Mini Seminar Team:  vacant
Program: Irene Moore EA  510-791-8962x16
SEE Class: Thomas Johnston EA  925-828-4500
Tax Talk: Patty Pringle EA  510-912-1682
Tax Talk: Bonnie Buhnerkempe EA, etc  925-855-0829
Town Hall: Linda Koziol EA  925-449-1204
VITA Team:  vacant

Administration Committee (IPP)
Chair: Thomas Johnston EA  925-828-4500
Bylaws/SOP: Sal Romo EA  510-471-9492
Budget & Finance: Walt Thomas EA  510-725-8356
Chapter Office: Dagmar Bedard EA  510-537-3863
Financial Review: Tim Hintzoglou EA  925-930-7737
Nominating: Thomas Johnston EA  925-828-4500
Volunteer Coordinator: Gail Nanbu EA  925-943-3993

EAST BAY ASSOCIATION OF ENROLLED AGENTS
30100 Mission Blvd, Suite 6, Hayward CA 94544
(800) 617-1040 or (510) 487-2063  fax (510) 487-1501  email: ebaea@ebaea.org
2011 SPECIAL ENROLLMENT EXAM
PREPARATION CLASSES

Presented By EAST BAY ASSOCIATION OF ENROLLED AGENTS

Part 2 – Businesses  Dates: Aug 13, 20, 27,  Sep 10, 17  CPE 30 hrs*

Part 3 -- Representation  Date: Oct 29  CPE 6 hrs*
   * You must attend all 6 hours per day for credit  See pg 2 for CPE

Review – Part 1 (morning) Part 2 (afternoon) Date: Oct 22

Time: Saturdays 9:00 AM to 4:00 PM  (Lunch is on your own)
Location: Holiday Inn Hotel, 6680 Regional St, Dublin CA 94568
Instructors: Pat Golden, EA; Tom Johnston, EA; Peter Lingane, EA; Andy Rogers, EA; and Bart Rugo, EA

Prerequisite: Basic knowledge in tax preparation of Form 1040

Pricing - Part 2 $400, Part 3 $100, Review $100

Text Books are not included and must be ordered directly from publisher

Register online at: www.123signup.com/calendar?Org=ebae

Information: Tom Johnston at 925-828-4500 or taxtomea@comcast.net

Scholarships: See CSEA and NAEA Websites for information.

To apply for Enrollment: www.irs.gov/taxpros/agents

To schedule exam: www.prometric.com/irs
Nov. 2: Twila Slesnick, PhD, EA - Retirement Planning and Related Issues for our Clients (4 Hours)

Claudia Hill, EA, MBA - From Entity to Individual – K-1 to 1040 (2 Hours)
Schedule C Hot Buttons – Red Flags for Audits (2 Hours)

“Tax Talk After Hours” with Joe Calderaro, EA, CSEA Tax Resource Specialist

Nov. 3: Vicki Mulak, EA, CFP - 2011 Tax Law Update for the California Practitioner (8 Hours)
(a blend of federal and California updates)

Nov. 4: Andy Rogers, EA - How to Prepare for an Audit (2 Hours)

Jennifer MacMillan, EA - Ethics (2 Hours Required)

Lisa Ihm, EA - “COD” Important Stuff You May Be Missing (4 Hours)

All 3 Days (24 Hours CPE)
NAEA/CSEA Members $499 before 10/16/11 $529 after
Non-Members $529 before 10/16/11 $559 after

Additional Early Bird Discount of $34 if postmarked before 9/15/11

Any One Day
NAEA/CSEA Members $199 before 10/16/11 $229 after 10/15/11
Non-Members $229 before 10/16/11 $259 after 10/15/11

Included in cost: continental breakfast, lunch and afternoon snacks
2011 TAX TALK

LUNCH MENU SELECTIONS

**Wednesday:**

Pork Loin Dijonaise  
Chicken Piccata  
Vegetable Lasagna

**Thursday:**

London Broil  
Chicken Dijonaise  
Garden Vegetable Risotto

**Friday:**

Salmon  
Chicken Pomodoro  
Eggplant Parmesan
Learn how to maximize IRS resources to increase your value to your clients and earn up to 7 CPE Federal Credits.

Let Subject Matter Experts from IRS and CSEA clarify issues and hot topics of importance to you and your tax practice. Get the latest including:

- **Update on Audits using Electronic Accounting Software**: What is really required to be provided?
- **RDP: Registered Domestic Partners**: How difficult is this going to get?
- **Audit & Collections**: Rumors & Reality? Email us the rumors you have heard!
- **CID: Criminal Investigation** Money, Lies and Taxes - do they match?
- **FBAR - Foreign Bank & Financial Accounts**: Not as foreign as you think!

"Stimulate, Stabilize, and Succeed"

Monday 19-Sep-11
Hilton Garden Inn - Emeryville
1800 Powell St
Emeryville, CA 94608
Phone: (510) 658-9300
Fax: (510) 547-8166

Sign up for this date at: www.123signup.com/event?id=cfqmp

For more information contact:
North Bay – Dot Clarke, EA
(415) 883-1933 Townhall@northbayea.org
To pay by check, fill out the form below and mail to:
Barbara Sullivan EA, North Bay CSEA
17 Harcourt St Ste D
San Rafael, CA 94901

Wednesday 21-Sep-11
Ramada Inn – University
324 E Shaw Avenue.
Fresno, CA 93710
Phone: (559) 224-4040
Fax: (559) 222-4017

Sign up for this date at: www.123signup.com/event?id=cfmy

For more information contact:
Central California – Vickie Strohl, EA
(559) 432-1251 vlstrohl@hotmail.com
To pay by check, fill out the form below and mail to:
CCCEA
1319 W Bullard Ave. #4
Fresno, CA 93711

Thursday 22-Sep-11
Hilton Sacramento Arden West
2200 Harvard St
Sacramento, CA 95815
Phone: (916) 922-4700
Fax: (916) 922-8418

Sign up for this date at: www.123signup.com/event?id=cftcv

For more information contact:
Big Valley – Connie Ferrell, EA
(209) 532-4056 connie@flavinea.com
To pay by check, fill out the form below and mail to:
Big Valley, CSEA
P.O. Box 850
Soulsbyville, CA 95372-0850

REGISTRATION FORM

Please complete a separate form for each participant.

Name:
Company:
Address:
City: State: Zip Code:
Phone: Fax:
*Email Address:

*Fax # or Email Address is required for registration confirmation.
How did you hear about the event?

For CPE Credits please provide the following:
EA# CPA# BAR#
CTEC# Other

Registration 7 AM / Workshop 8 AM to 4 PM
Follow us on Twitter.com!
Search “townhallmeeting”

Payment: (Includes Continental Breakfast, Lunch & Refreshments)

☐ Early Bird - $125  ☐ After Sept 9, 2011 - $150

Credit Card Payment is Preferred
Or use Your ATM Card with VISA/MasterCard logo
through secure online payment processing at
- www.123signup.com/event?id=cfqmp
  for 19-Sep-11 in Emeryville
- www.123signup.com/event?id=cfmy
  for 21-Sep-11 in Fresno
- www.123signup.com/event?id=cftcv
  for 22-Sep-11 in Sacramento

Use this form only if paying by check

☐ Registration & Check are enclosed
☐ Check only is enclosed

Total Enclosed $
### 17th Annual Tax Practitioner / IRS - Town Hall Meeting

"Stimulate, Stabilize and Succeed"

Monday, September 19, 2011
Hilton Garden Inn – Emeryville
1800 Powell Street, Emeryville, CA 94608
8:00 a.m. – 4:00 p.m.

<table>
<thead>
<tr>
<th>Time</th>
<th>Session</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:30 am – 8:00 am</td>
<td>Registration &amp; Continental Breakfast</td>
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<tr>
<td>8:00 am – 8:20 am</td>
<td>Welcome &amp; Opening</td>
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<tr>
<td></td>
<td>Jayme Gallenson, CSEA North Bay Chapter</td>
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<tr>
<td>8:20 am – 10:00 am</td>
<td>Audit &amp; Collection – Rumors &amp; Reality</td>
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<td>Alonzo Bennett, Examination Territory Manager – IRS</td>
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<td></td>
<td>Mel Hadley, Collection Territory Manager – IRS</td>
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<tr>
<td>10:00 am – 10:20 am</td>
<td>Morning Break</td>
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<td>Gerry Kelly-Brenner, Senior Stakeholder Liaison – IRS</td>
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<tr>
<td>11:10 am – 12:00 pm</td>
<td>Criminal Investigation</td>
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<td>Arlette Lee, CI Public Information Officer – IRS</td>
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<tr>
<td>12:00 pm – 1:00 pm</td>
<td>Lunch</td>
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<tr>
<td>1:00 pm – 2:40 pm</td>
<td>RDP: Registered Domestic Partners</td>
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<td>Cynthia Leachmoore, EA</td>
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<td></td>
<td>Brenda Voet, Program Specialist – FTB</td>
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<td>2:40 pm – 3:00 pm</td>
<td>Afternoon Break</td>
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<tr>
<td>3:00 pm – 3:50 pm</td>
<td>Update on Audits Using Electronic Accounting Software</td>
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<td></td>
<td>Michelle Harrow, Revenue Agent Group Manager – IRS</td>
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<tr>
<td>3:50 pm – 4:00 pm</td>
<td>Closing</td>
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<td></td>
<td>Jayme Gallenson, CSEA North Bay Chapter</td>
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**SOLANO-NAPA CHAPTER**

**PRESENTS**

7th Annual

**MINI SEMINARS**

9:00 am to 1:00 pm

Fairfield Inn & Suites
315 Pittman Rd
Fairfield, CA 94534
(707) 864-6672

Continental Breakfast Included

**Deadline:** Monday the week before the event (8/8 for Aug, 9/5 for Sept and 10/17 for Oct)

**Special price for all three sessions!**

Per Session $94

All 3 Sessions $225

*After deadline price will be $104 per session*

For questions and additional information Contact Alma Guenther, EA at 707-643-2226 or almaea@pacbell.net

**Friday, Aug 19, 2011**

**Surviving the Mortgage Interest Audit & Available Interest Tracing Tools**

A step by step example of a correspondence mortgage interest audit from beginning to end.

We will review IRS correspondence, and the steps needed to prove/disprove mortgage interest taken on the client prepared return, the work papers to be prepared to respond to the IRS and the source documents clients must supply to deal with this problem. Many of the techniques used in this presentation will work as well for interest tracing of Sch. C, F and E.

**Friday, Sept 16, 2011**

**Retirement Accounts & HSAs**

Rules and regulations regarding set up, contribution to, distributions from, and beneficiary situations regarding IRAs, Roth IRAs, SEP-IRAs and HSAs. The ordinary and not so ordinary. What you need to prepare a correct return.

**Friday, Oct 28, 2011**

**Internal Revenue Code Research**

We are going to begin by viewing the entire body of the United States Code. Then, we are going to research the Internal Revenue Code using the logic established in the Table of Contents, which is located at the front of the IRC.

We work in an industry where practitioners are often unsure of their findings. They often feel that they are not on solid ground when making recommendations to a client or when preparing a tax return. The closer that that practitioner can get to a solid “authoritative source”, the more likely that the practitioner’s stance will stand up to a challenge.
SOLANO-NAPA CHAPTER
INTRODUCES THE 7th ANNUAL

Solano-Napa Mini Seminars
Education for EAs & Unenrolled Preparers

August 19, 2011  9:00 am to 1:00 pm
Surviving the Mortgage Interest Audit & Available
Interest Tracing Tools

Presented by Gerald Pusateri, EA
Federal: 2 hour   Calif.: none   Level: Intermediate

September 16, 2011  9:00 am to 1:00 pm

Retirement Accounts & HSAs

Presented by Alma Guenther, EA
Federal: 4 hour   Calif.: none   Level: Intermediate

October 28, 2011  9:00 am to 1:00 pm

Internal Revenue Code
Research

Presented by Michael P Cunningham, EA
Federal: 4 hour   Calif.: none   Level: Intermediate

Registration online at

Includes Continental Breakfast
All seminars at
Fairfield Inn & Suites - 315 Pittman Rd
Fairfield, CA 94534   Ph: (707) 864-6672