October 2011

NEXT MEETING Wed, October 19, 2011
Place: DUBLIN Holiday Inn (ex-Radisson)
(go to http://www.holidayinn.com/hotels/us/en/dublin/dubrm/hoteldetail#Directions) or take BART!

4:30 Board Meeting
6:15 Networking
6:45 Dinner Buffet
7:30 Program: “QuickBooks Audits”

Cost: $35.00 with reservation by Friday October 14
$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 ebeea@ebaea.org (preferred) or call 800-617-1040.

October Topic: “QuickBooks Audits – How to Follow the New IRS Rules”
Speaker: Renee Daggett, EA
by Irene Moore, EA Program Chair

Renee Daggett, Certified QuickBooks Consultant with Intuit is the founder and President of Administrative Bookkeeping Co., Inc. She received a bachelor’s degree from San Jose State University in 1989. Renee has corporate financial management experience dating back to 1995 and is passionate about equipping business owners with the tools they need to run their business simply and efficiently. Renee has been certified budget coach with Crown Financial Ministries since 2004. Renee is also an Enrolled Agent.

Renee wrote “Your Financial Flight Plan: Pilot Your Business To Profitability”, in which she demonstrates in a creative way the reasons why every business owner needs to be a better manager of his/her business.

Renee also wrote “Managing Your Properties with QuickBooks” specifically for real estate investors and property managers, showing them the importance and ease of tracking the properties, loans, rental income, security deposits and more.

Renee teaches QuickBooks classes for beginners and a QuickBooks class specifically for real estate investors and property managers. Her company, Administrative Bookkeeping, also offers QuickBooks webinars to help clients feel confident with the program.

PRESIDENT’S MESSAGE
by Patty Pringle, EA

Here we are in October already. Halloween is this month and the holidays are not far behind. Many of us are finishing up on extensions trying to get them out the door before the October 17 deadline. Time flies when you’re having fun.

Don’t forget that someone has your back. NAEA, CSEA and EBAEA, yes you have people. If you are struggling with a tax question you can always get answers or feedback from a variety of resources. Networking within our organization provides not only the most knowledgeable but the most experienced individuals you can get help from. Joe Calderaro at CSEA, Tax Resource Specialist is one of the greatest benefits of being a member of CSEA. You can email your questions to Joe at jcalderaro@csea.org.

Last week I was having lunch with one of my fellow EAs. We were discussing the many educational offerings that our chapter provides. In particular we talked about the Tax Talk 2011 seminar and the discounts we would receive when purchasing items from one of the many vendors that attend. I also reminded her that all proceeds from the seminar go back into the chapter to provide additional educational offerings. It’s a win-win situation.
September was a busy month. I attended the “Audit & Representation Group” meeting in Lafayette. This is an informal get together with EAs. We talked about tax issues and representation. I encourage anyone from the most seasoned tax professional to the newbie to attend. It’s a real learning experience. I also attended the Brentwood Small Group Tax Meeting, another great networking resource. Then there was the Town Hall Meeting and the State Tax Liaison Meeting. IRS provided information on the requirement during audit of electronic file transfers. Look for new and revised forms from FTB. You’ll get this info at the Tax Talk Seminar update session. Then on Saturday September 24th I attended the first session of the CSEA Board Meeting followed by the CSEA Membership Committee, CSEA Ethics and Professional Conduct Committee, CSEA Education Committee and last but not least the CSEA Finance and Budget Committee. So you see September was a busy month.

Last year our chapter donated a full 3 day session of Tax Talk 2011 to the CSEA Education Foundation Online Auction. Proceeds from the auction go to the Scholarship Fund. This year the online auction is From October 1, 2011 through November 30, 2011. Please donate and bid.

HELP SPONSOR A STUDENT OR FELLOW TAX PROFESSIONAL!!!!!!
Established in 1984 by then-outgoing President Nancy Nesbitt, EA, CSEA's Scholarship Fund has awarded tens of thousands of dollars to worthy students to assist them with their education, particularly to promote the Enrolled Agent profession as a career choice.

In January 2008, the CSEA Education Foundation was formed as a 501(c)(3) entity, and has established a new Scholarship Program. The Foundation is separate from CSEA, and the Scholarship Committee is now a committee of the Foundation, not of CSEA.

The primary purpose of the Foundation is to foster, improve and provide access to tax-related information and services available to the general public through education programs and scholarships aimed at increasing the knowledge of current Enrolled Agents and potential EA candidates.

You can help by donating an item to our Internet Auction! Your donation will help sponsor a worthy applicant. Here are some examples of previous items donated: Handmade Quilt, Hot Air Balloon Ride, Gift Baskets, Seminars, Books, Vacation Packages, Wine Tasting Party, Ski Packages, Wine, Gift Certificates, Hotel Stays and Event Tickets. Be creative and create your own Package or Gift Basket.

Contributions to the CSEA Education Foundation can be taken as a charitable deduction on your income taxes. (Your Quickfinders order through EBAEA helps the Scholarship Fund). For more information go to www.cseaeducationfoundation.org

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.

QUICKFINDERS
By Diann Gross, EA
Attached to this newsletter is the special EBAEA group discounted 2011 Quickfinder order form. Please note that this special pricing is only available if sent through me as a group order using this form. All books will be delivered directly to you. The deadline for all orders is 12/1/2011. I urge you to FAX your orders early using the special code: Q521 on the new QUICKFINDER order form attached to this newsletter. Questions, call me at (925) 736-3853 Voice/Fax.

www.cseaeducationfoundation.org
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**

*by Gail Nanbu, EA, Membership Chair*

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.

**WHAT’S THE 411? ORIENTATION TIME!**

*by Gail Nanbu, EA, Membership Chair*

Hey new members, future members or anyone who wants to come. WE WANT YOU! We at EBAEA want to help you along with your tax practices. We are holding a Chapter Orientation on Wednesday October 19. Speakers will talk about what we do in our Chapter and how you can benefit. We will give you ideas on education as well as Practice Management. Our speakers are interesting and are returning due to popular demand. You will be given useful materials on many topics.

The Orientation will be held Wednesday October 19, 5 PM at the Holiday Inn in Dublin. That is before our monthly dinner meeting, so you may want to sign up to attend the dinner meeting as well.

RSVP to Gail Nanbu, nanbug@sbcglobal.net, 925 943-3993. You can direct questions to her as well.

**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: halloftaxes@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 Arns, 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.

WHAT HAPPENED AT TOWN HALL?
by Linda Koziol, EA
Keeping with previous years’ theme, “Stimulate, Stabilize and Succeed,” the 2011 Tax Practitioner/IRS Town Hall meeting, hosted by the North Bay Chapter on September 19, 2011, was a great success! The Emeryville event offered a solid 7 CPE hours from Federal subject matter experts sharing their knowledge and insights, with a stunning view of the San Francisco Bay in the background.
Welcoming remarks were provided by Doug Pickford, President of the North Bay Chapter, followed by the day’s moderator, Jayme Gallenson, also from the North Bay Chapter, who kept everyone on task and on time throughout the busy day.
Kicking off the morning session was Alonzo Bennett, IRS Examination Territory Manager and Mel Hadley, IRS Collection Territory Manager. Both cleared the way by squelching rumors and clarifying today’s realities in the Audit and Collection areas, including the new “Fresh Start” Program and the ongoing Return Preparer Visitation Project. In the next session, Vivienne Antal, IRS Senior Stakeholder Liaison, explained the Foreign Bank Account Reporting (FBAR) detailed requirements.
Wrapping up the morning was an eye-opening presentation by Arlette Lee, IRS Public Information Officer in Criminal Investigation (CI), whose no-nonsense presence including her Special Agent badge and firearm, received everyone’s attention while viewing a CI video with an audio backdrop of TV’s Law & Order theme song.
After the lunch break, California’s legislative history of Registered Domestic Partners (RDP) was presented in length by Brenda Voet, Franchise Tax Board Program Specialist. This was followed by Cynthia Leachmoore, EA, Mission Chapter Vice-President, who reviewed the Federal history of RDPs and same sex married couples, concluding with her insights and approach to tax planning, community property, and preparation of the federal return for these specific taxpayers. The day concluded with a heated discussion on Audits Using Electronic Accounting Software, as presented and defended by Michelle Harrow, IRS Revenue Agent Group Manager.

Many thanks to Gerry Kelly-Brenner, our IRS Senior Stakeholder Liaison, for once again bringing current subject matter experts together for this year’s Town Hall Meeting. Also, big thanks go to Dot Clarke, North Bay Chapter member, for volunteering endless hours in coordinating this successful event.

Feeling left out? If you missed this year’s event, be sure to plan for the 2012 Town Hall Meeting in Dublin, CA, which will be hosted by our own East Bay Chapter in September; exact date to be determined. See you then.

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!
**REGISTER NOW FOR 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](http://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](http://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
- Nancy Ho
- Phillip Kohlmeyer
- Lisa Malone
- Elizabeth Mestrich
- John Nodohara
- Javier Perez
- Mandip Purewal
- Michael Santos
- Yasin Shah
- Kaazim Summerville
- Judith Zeigler

- Kristina Coley
- Roger Humphreys
- Gowri Kolluru
- Nina Mauricio
- Maria Morgan
- Marion Pallesen
- AnnMarie Powers
- Pam Regatuso
- Martin Semien
- Karen Stogdill
- Lisa Weaver

**SPEAKER DEVELOPMENT**

*by Andy Rogers, EA*

The next Speakers Development meeting will be from 3 til 5:30pm on Sunday, October 23, at 3333 Fernald Drive in Alameda. If you’d like more information or to be on the mailing list, please send an email to Andy@TaxBuddha.com with “speaker development” in the subject line.

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. ALL are welcome!

**JAMMIE DAY**

*by Andy Rogers, EA*

On October 18th - the day after final extended tax returns for individuals are due, if you have to go into work, we encourage you to recognize EA ”Jammie Day” by wearing your pajamas to work. We’re working on adding CSEA logo jammies to the General Store on the CSEA website, but they’re not there yet—you can help us out by sending a photo of you in your jammies on October 18th to Cary Steward, CSEA Director of Marketing and Member Development at csteward@csea.org and asking her to source something comfy, flannel and deductible for the good of the society, with the subject line “Jammie Day”. And don’t forget to order your Quickfinders on Jammie Day.
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, November 9 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

THANK GOODNESS IT’S OVER
Let’s celebrate at the dinner meeting on October 19th. Come wearing a celebratory hat--preferably make your own hat like we did when we were kids. Any hat will do. And bring noisemakers of any sort! Together we will celebrate the passing of another successful tax season. Bring an anecdote about tax season to share with your table. Bring the story of your favorite client. See you on the other side.

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

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<th>Antioch /Brentwood</th>
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<tbody>
<tr>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
<td>(925) 634-8297</td>
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<tr>
<td>Ken Seamann EA</td>
<td>(925) 634-8297</td>
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<th>Danville Area</th>
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<tr>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>(510) 366-8836</td>
</tr>
<tr>
<td>Michael Power EA</td>
<td>(510) 366-8836</td>
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<tbody>
<tr>
<td>Buttercup Café, 229 Broadway, Oakland</td>
<td>(510) 332-0401</td>
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<tr>
<td>Andy Rogers EA</td>
<td>(510) 332-0401</td>
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<tr>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
<td>(925) 606-8181</td>
</tr>
<tr>
<td>Jerri Lynn Krebs EA</td>
<td>(925) 606-8181</td>
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<th>Castro Valley</th>
<th>3rd Tue 8:00am</th>
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<tbody>
<tr>
<td>Norman's Grill, 3638 Castro Valley Blvd, Castro Valley</td>
<td>(510) 537-3883</td>
</tr>
<tr>
<td>Dagmar Bedard EA</td>
<td>(510) 537-3883</td>
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<tr>
<th>South Alameda County</th>
<th>1st Wed 9:30am</th>
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<tr>
<td>Dino’s, 1 block W of I-880 on Industrial Blvd, Hayward</td>
<td>(510) 487-1691</td>
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<tr>
<td>Sal Romo EA or Walt Thomas EA</td>
<td>(510) 487-1691</td>
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<tr>
<th>Email-only Group</th>
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<tr>
<td>Send an email to <a href="mailto:halloftaxes@gmail.com">halloftaxes@gmail.com</a></td>
<td>(925) 388-1040</td>
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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

October 11: Andy Rogers “Basic Payroll” in San Francisco; 455 Golden Gate Avenue, 10am – 4pm with an hour for lunch; info Andy@TaxBuddha.com or (510) 332-0401

October 20: Mark Bole “Basic Payroll” in Oakland; Elihu M. Harris State Building, 1515 Clay Street, Room 11, Second Floor, 9am – 3pm with an hour for lunch; info mark@bincomputing.com

October 25: Andy Rogers “Corporations and LLCs” in Los Angeles: Taix French Restaurant, 1911 Sunset Blvd LA CA, 10am - 12; info Andy@TaxBuddha.com or (510) 332-0401

November 4: Andy Rogers “How to Prepare for an Audit” in Dublin: 6680 Regional Street 8am - 10am at 2011 EBAEA TaxTalk Seminar

CALENDAR OF EVENTS

October 2011
12 Audit & Representation group meeting  @ Millie’s Kitchen, 1018 Oak Hill Rd, Lafayette
18 “Jammie Day” – order Quickfinders
19 Chapter Orientation and EBAEA Dinner Meeting: “QuickBooks audits”  @ Holiday Inn, Dublin
23 Speaker Development group meeting  @ 3333 Fernside Dr, Alameda 3-5:30pm

November 2011
2-4 TAxTalk seminar  @ Holiday Inn, Dublin
9 Audit & Representation group meeting  @ Millie’s Kitchen, 1018 Oak Hill Rd, Lafayette
16 EBAEA Dinner Meeting: “The ABCs of RDPs”  @ Holiday Inn, Dublin

December 2011
1 Quickfinders order deadline
7 Audit & Representation group meeting  @ Millie’s Kitchen, 1018 Oak Hill Rd, Lafayette
21 EBAEA Dinner Meeting: “Ethics” (2 hours)  @ Holiday Inn, Hegenberger Rd, Oakland

January 2012
6 Jim Stern Legislative Day  @ state legislative offices, Sacramento
6-8 CSEA Board and Committee Meetings  @ Sacramento

11 Audit & Representation group meeting  @ Millie’s Kitchen, 1018 Oak Hill Rd, Lafayette
18 EBAEA Dinner Meeting: “Tba”  @ Holiday Inn, Dublin

HMMMMM...
Medicaid expenses represent 22% of the annual outlays of US states (Council of State Governments)

The Fed’s $600 billion bond buying plan announced on 11/03/10 (aka QE2 or Quantitative Easing 2) made its first purchase of Treasury notes on 1/12/10. The program concluded as planned on 6/30/11. The yield on the 10-year Treasury note was 2.78% on 11/12/10 and was 3.17% as of 6/30/11. The goal of QE2 was to lower interest rates. (Federal Reserve)

HUMOR
A couple had two little boys, ages 8 and 10, who were excessively mischievous. They were always getting into trouble and their parents knew that, if any mischief occurred in their town, their sons were probably involved. The boys’ mother heard that a clergyman in town had been successful in disciplining children, so she asked if he would speak with her boys. The clergyman agreed, but asked to see them individually. So the mother sent her 8-year-old first, in the morning, with the older boy to see the clergyman in the afternoon. The clergyman, a huge man with a booming voice, sat the younger boy down and asked him sternly, “Where is God?” The boy’s mouth dropped open, but he made no response, sitting there with his mouth hanging open, wide-eyed. So the clergyman repeated the question in an even stern tone, “Where is God!!?” Again the boy made no attempt to answer. So the clergyman shook his finger in the boy’s face and bellowed, “WHERE IS GOD!?” The boy screamed and bolted from the room, ran directly home and dove into his closet, slamming the door behind him. When his older brother found him in the closet, he asked, “What happened?” The youngest brother gasped for breath and replied, “We are in BIG trouble this time dude. God is missing and they think WE did it!”

On my birthday I was cutting the lawn when my teenage son came home from a baseball game. Seeing me behind the mower, he exclaimed, “Oh, Dad, you shouldn't have to mow the lawn on your birthday.” Touched, I was about to turn the mower over to him when he added, “You should wait until tomorrow!”

The cashier rang up the purchases then asked “Cash, check or charge?” As Jennifer fumbled for her wallet the cashier noticed a television remote control in her purse. “Do you always carry your TV remote?” “No, but my husband refused to come shopping with me, and I figured this was the best retaliation.”
A couple drove down a country road for several miles, not saying a word. An earlier discussion had led to an argument and neither of them wanted to concede their position. As they passed a barnyard of mules, goats and pigs, the husband asked sarcastically, “Relatives of yours?” “Yep,” the wife replied, “in-laws.”

A kindergarten teacher handed out a coloring page to her class. On it was a picture of a duck holding an umbrella. The teacher told her class to color the duck in yellow and the teacher loved the duck in a bright fire truck red. After seeing this, the teacher asked “Bobby, how many times have you seen a red duck?” Young Bobby replied “The same number of times I've seen a duck holding an umbrella.”

On the first day of college, the Dean addressed the students: “The female dormitory is out-of-bounds for all male students, and the male dormitory to the female students. Anybody caught breaking this rule will be fined $20 the first time. The second time you will be fined $60. A third time will cost you a fine of $180. Are there any questions?” A male student inquired, "How much for a season pass?"

A man and his wife were sitting in the living room discussing a Living Will. He said, “Just so you know, I never want to live in a vegetative state, dependent on some machine and fluids from a bottle. If that ever happens, just pull the plug.” His wife got up, unplugged the TV and threw out all the beer.

Two small boys, not yet old enough to be in school, were overheard talking at the zoo one day. “My daddy’s an accountant. What does your daddy do for a living?” asked Billy. Tommy replied, “My daddy’s a lawyer.” “Honest?” asked Billy. “No,” replied Tommy, “just the regular kind.”

Susan, the self-appointed monitor of the town’s morals, stuck her nose into everyone’s business. However, she made a mistake when she accused her neighbor Fred of being an alcoholic when she spotted his car parked in front of a bar. “Everyone who sees it there knows what you’re doing” she said to him in front of their church group. Fred ignored her and walked away. That evening, he parked his truck in front of Susan’s house and left it there all night.
2011 SPECIAL ENROLLMENT EXAM PREPARATION CLASSES

Presented By EAST BAY ASSOCIATION OF ENROLLED AGENTS

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 3 $100, Review $100

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

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

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
2011 TAX TALK
Holiday Inn - 6680 Regional Street, Dublin, CA 94568

Nov. 2, 3, & 4 - 8:00 AM – 5:00 PM
Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS
Register online at: www.123signup.com/calendar?Org=ebaea

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)
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Included in cost: continental breakfast, lunch and afternoon snacks

- Learning level: All Courses Intermediate
- Update Provides General Review of New Developments
- CSEA and its Chapters have been recognized as a qualified sponsor of continuing education by the Office of Professional Responsibility to meet the requirements of 31 Code of Federal Regulations §10.6(f), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours.
- “The California Society of Enrolled Agents & its local Chapters have been recognized as an approved curriculum provider by the California Tax Education Council. Successful completion of this course may be reported to fulfill the continuing education requirement of the California Business & Professions Code §22250-22259. This does not constitute an endorsement by the California Tax Education Council as to the quality of the course or its contribution to the professional competence of the preparer.”
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Refund Policy: Requests for registration refunds must be postmarked by October 15, 2011. All refunds are subject to a service charge of $50.00 per person.
For Additional Information Contact Seminar Chair: Patty Pringle at 510-912-1682 e-mail: eapattypringle@sbcglobal.net
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
Be prepared to answer client questions and save tax dollars! This new perfect-bound book is packed with all the significant tax acts and legislation passed in 2009 through the spring of 2010.

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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.
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**Solano-Napa Mini Seminars**

Education for EAs & Unenrolled Preparers

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**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.: 2 hour   Level: Intermediate

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**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

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**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

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Registration online at

Includes Continental Breakfast

All seminars at
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