NEXT MEETING Wed, May 16, 2012

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: “1099s”

Cost: $35.00 with reservation by Friday May 11
$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.

May Topic: The Importance of 1099s
Speakers: Alan Pinck, EA
by Irene Moore, EA  Program Chair

IRS has added 2 new questions to all business returns: “Are you supposed to issue 1099s?” and “Did you issue 1099s?” In this session we will take a look at who needs to file them, the potential problems of not filing them, as well as how the auditors are approaching the subject.

Alan Pinck is an Enrolled Agent with over 20 years of tax preparation experience in the San Francisco Bay Area. Having represented hundreds of returns in audit Alan has obtained tremendous insight of the audit process as well as tax knowledge on a wide variety of tax issues. As well as being a prior CSEA Super Seminar speaker Alan has presented to a variety of tax and business organizations for many years. His real world approach and stories bring his sessions to life!

NO DINNER MEETING IN APRIL

PRESIDENT’S MESSAGE
by Patty Pringle, EA

Our job is to connect the dots. But first we have to collect the dots. Since this is my first year in practice all of my clients are new. When they come in for their appointment and I go through their information it’s like the quote from Forrest Gump, “life is like a box of chocolates, you never know what you’re going to get”. Even with all the educational seminars and classes I’ve taken nothing has proven more valuable than being able to pick up the phone and call one of my fellow Enrolled Agents and asking for advice. I’ve attended several of the chapter breakfast meetings and again there is more valuable information from very experienced EAs and practitioners.

Now that it’s April it’s almost time to sigh and take a big breath of relief. Just a couple of more weeks and for some it will be time to take a well-deserved vacation, read a good book, do some gardening or whatever it takes to unwind.

It’s also time for the “Annual TGIO and De-briefing Party”. Once again Peggy Hall, EA has volunteered to host (thank you Peggy). Friday, April 20 from 6pm to 9pm. Everyone is welcome. Bring your favorite tax stories, last year we heard some doozies. It’s a pot-luck so bring your favorite dish. For information and directions email peggy@halloftaxes.com or 925-388-1040. Hope to see you there.

Remember no dinner meeting in April. See you in May. Now back to work!!

COUNTY PROPERTY TAX SITES
See bottom of this link for additional links to county property tax records.
https://www.ftb.ca.gov/individuals/Real_Estate_Tax_Deduction/index.shtml
NEXT YEAR’S BOARD SLATE ANNOUNCED

by Tom Johnston, EA

Per the requirements of the Bylaws, the Nominating Committee has proposed the following slate of candidates for our 2012-2013 fiscal year:
President: Andy Rogers EA
1st Vice President: Gail Nanbu EA
2nd Vice President: Eva Konigsberg EA
Secretary: Carrie Kroeger EA
Treasurer: Marjorie Williams-Jones EA
Immediate Past President: Patty Pringle EA
Director 2012-2013: Mark Boles EA
Director 2012-2013: Irene Moore EA
Director 2012-2013: Sal Romo EA
Director 2012-2014: Claire Ashby EA
Director 2012-2014: Jan Bridges EA
Director 2012-2014: Al Wise EA
CSEA Director: Gail Nanbu EA

The election for these positions will be held at the May Annual Meeting. Per the Bylaws, eligible Members can run from the floor with no advance notice. However, as a courtesy to those planning the meeting (which is already under a very tight timetable), it is requested that any floor candidate provide advance notice to the Nominating Committee through its Chair, Tom Johnston at (925) 828-4500.

STAYING HEALTHY

Courtesy of Channel Islands Chapter

Staying healthy during tax season is a huge concern for tax professionals. It’s all too easy to focus on business at the expense of health and well-being. But here are some easy tips for a healthy tax season.

Eat breakfast! The morning rush sometimes means you skip breakfast. Don’t. A healthy morning meal makes for smaller rises in blood sugar and insulin throughout the day, which lowers the risk of overeating.

Get your exercise in short sessions throughout the day. Find several 15-minute blocks of time when you can exercise. Not everyone can allocate a single hour a day to exercise, but finding 15 minutes at a time may be easier. By taking 4 exercise breaks you can get a full workout in without any major schedule adjustments.

Choose the right exercise activities. Make sure your exercise choices are convenient and enjoyable.

Find what suits you best increases your likelihood of continuing with your exercise program.

Make it easier to eat your veggies. Have fresh fruits and veggies at eye-level in your fridge, easily accessible and ready to grab quickly. Place healthy foods in the most appealing and visible locations and forms.

Remove the temptations. Eliminate what tempts you from your immediate surroundings (your desk, your fridge, your pantry, your car). Planned splurges can be a part of a healthy lifestyle, but continuous de-railing temptations do not set you up for success.

TGIO PARTY

*DeStress, DeBrief, Thank Goodness It Is Over Party*
April 20, 6pm to 9pm at Peggy Hall’s house
38 Freitas Dr, Moraga 925 388-1040

Get together to commiserate, share tips about what worked and what didn’t work in your tax practice, words of wisdom etc. Or put taxes out of your mind and find out about common interests of fellow Enrolled Agents. We are the survivors, so let’s celebrate together.

Feel free to bring loved ones who haven’t seen you in a while. It will be fun for everyone. We will sing songs like “If clients don’t complain you are not charging enough.” “That is Congress’s fault for making the laws, not mine.” “Don’t kill the messenger!” “You thought getting married would save taxes, boy, were you wrong.” “The Retirement Plan Withdrawal Blues.”

Google AdWords and Analytics at CSEA

During the CSEA PIA Committee meeting in January, CSEA staffer Ashley Soy described the use of Google Analytics available for the CSEA website, which has been in place since November 2011. This allows us to see how people are getting to the website, and where they linger. Mostly the 7,000 visitors appear to be EAs searching for some version of CSEA. The PIA committee proposed and agreed to spend $5,000 of restricted funds - funds specifically earmarked for PIA efforts -- on Google AdWords and Facebook directed to the general public during tax season, which was subsequently passed by the Board. These ads are up and active now for people searching for terms like "tax help" -- but let’s not all search for these terms as we have a limited budget per day and once our budget limit is reached, our ads don’t appear to anyone for the rest of the day!

THOSE BUSY PIA FOLKS…

The Shredfest was a great success! We covered our costs and some spread some good PIA about EA’s. People were very happy for the service we provided. We have a lot of ideas on what we can do next year, primarily starting earlier with the advertising.

Have your clients mentioned seeing our ads at the BART stations? Enrolled Agents = America’s Tax Experts is the message. Please call the Chapter Office at (800) 617-1040 and tell us if you have seen them or if your clients have mentioned them.

CSEA has a great radio advertising campaign going on throughout the state. Have you heard any of these ads?

Remember, you are the best source for (P)ublic (I)formation and (A)wareness. Take advantage of any opportunity to explain what it means that you are an Enrolled Agent.
VEHICLE LICENSE FEES
https://www.dmv.ca.gov/FeeCalculatorWeb/vlfForm.do

DINNER MEETING CE INFORMATION
- IRS Program Number: WZA09-T-00082-12-I
- Qualifies for 1 Hour Federal Tax Law Update
- CTEC Course # 1001-CE-7073 California 1 Hour
- Enrolled Agents – NAEA/CSEA 1 Hour
- Target Audience: Enrolled Agents, Attorneys, CPAs, Unenrolled Preparers
- Learning Level: Level 2 (Intended to expand the working knowledge of the practitioner and exposes them to specialized areas of taxation and tax management. This level explores the details about more unusual tax situations or consequences and gives the practitioner the tools to assist clients in these areas).

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 the notice.
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.

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

TAX QUESTIONS KEEPING YOU AWAKE?
Here are a few resources to get your questions answered:
- The NAEA webboard is fantastic. Go to NAEA.org, Member Resources, Member Community. Register with your NAEA number.
- Email group within our chapter. Send a request to Mike Power mpower@powerinvesting.net to be added to the email group. Ask a question and get answers from your colleagues at EBAEA. Joe Calderaro is a participant in this group so you may get an answer from him.
- Legalbitstream is a great resource for tax case law, all IRS materials and legislation links
- You can register at Spidell at www.caltax.com for a tax forum on California taxes.
- Taxalmanac.org is a great place to ask and answer questions.
- Taxsites has links to useful sites.

If you have a favorite resource to share email Peggy Hall at halloftaxes@gmail.com

| Small Group Tax Meetings                  |  |
|-------------------------------------------|  |
| **Antioch /Brentwood**                    |  |
| Brentwood Cafe, 8500 Brentwood Blvd, Brentwood | (925) 634-8297 |
| Ken Seamann EA                           |  |
| **Danville Area**                        |  |
| Pascals French Oven, 155 Railroad Ave, Danville | (510) 366-8836 |
| Michael Power EA                         |  |
| **Oakland Area (Near BART)**             |  |
| Buttercup Cafe, 229 Broadway, Oakland     | (510) 332-0401 |
| Andy Rogers EA                           |  |
| **Livermore Area**                       |  |
| Shari’s Restaurant, 1116 East Stanley Blvd, Livermore | (925) 606-8181 |
| Jerrilynn Krebs EA                       |  |
| **Castro Valley**                        |  |
| Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV | (510) 537-3883 |
| Dagmar Bedard EA                         |  |
| **South Alameda County**                 |  |
| Mimi’s, 24542 Hesperian, Southland Mall, Hayward | (510) 487-1691 |
| Sal Romo EA or Walt Thomas EA            |  |
| **Email-only Group**                     |  |
| Send an email to halloftaxes@gmail.com    |  |
| Peggy Hall EA                            | (925) 388-1040 |

MEMBERS SPEAK
For EBAEA members to list speaking engagements next month, please email details to Andy@TaxBuddha.com
The politician's promises of yesterday are the taxes of today. — Canadian Prime Minister Mackenzie King

**CALENDAR OF EVENTS**

**April 2012**
No dinner meeting – it would disturb your nap!

**May 2012**
14 CSEA TaxTech conference  
@ Bally’s Las Vegas, NV
15-17 CSEA SuperSeminar  
@ Bally’s Las Vegas, NV
16 EBAEA Dinner Meeting: “1099s” – Alan Pinck  
@ Holiday Inn, Dublin
30 CSEA TaxTech conference  
@ Grand Sierra Resort, Reno, NV
31-6/2 CSEA SuperSeminar  
@ Grand Sierra Resort, Reno, NV

**June 2012**
21 EBAEA Dinner Meeting: “Hidden Tax Strategies”  
@ Holiday Inn, Hegenberger Rd, Oakland

**HUMMUMM...**

Increasing the age of eligibility of Medicare from 65 to 67 over the next 15 years would reduce Medicare expenditures by only 5% in the year 2035 as compared to what the cost of Medicare is projected to be per current law. (CBO)

At the time of record deficits some of our Congressmen seek to increase the deficit by introducing legislation allowing deductions for pets. “H.R. 3501, was introduced as the “Humanity And Pets Partnered through the Years” (HAPPY Act) and would allow deductions of up to $3,500 a year for pet expenses. It was introduced by Michigan Rep. Thaddeus McCotter and co-sponsored by Rep. Steve Cohen of Tennessee and Rep. Jared Polis of Colorado.” Robert W. Wood, Forbes.com, 4-2-12.

17.7% of home mortgages modified by lenders in the 3rd quarter 2010 were 90 days or more delinquent just 1 year later. (Office of the Comptroller of the Currency)

If you have been voting for politicians who promise to give you goodies at someone else’s expense, then you have no right to complain when they take your money and give it to someone else, including themselves. - Thomas Sowell (1992) Order

**HUMOR**

*(because it’s April, you get an extra-large helping – Ed)*

Q. Why is Christmas just like a day at the office?  
A. You do all the work and the fat guy with the suit gets all the credit.

Late one night a mugger wearing a ski mask jumped into the path of a man and stuck a gun in his ribs. “Give me your money,” he demanded. Indignant, the man replied, “You cannot do this. I am an IRS agent!” “In that case,” replied the robber, “Give me MY money!”

A woman marries a man expecting he will change, but he doesn’t. A man marries a woman expecting that she won’t change, and she does.

During the banquet celebrating their 40th wedding anniversary, Tom was asked to give his friends a brief account of the benefits of a marriage of such long duration. “Tell us Tom, just what is it you have learned from all those wonderful years with your wife?” Tom responded, “Well, I’ve learned that marriage is the best teacher of all. It teaches you loyalty, forbearance, meekness, self-restraint, forgiveness - and a great many other qualities you wouldn’t have needed if you had stayed single.”

A woman reported the disappearance of her husband to the police. The officer looked at the man’s photograph, questioned her, and then asked if she wanted to give her husband any message if they found him. “Yes, please” she replied. “Tell him Mother didn’t come after all.”

Driving to the office this morning on the interstate, I looked over to my left and saw a woman in a brand new Mustang doing 65 miles per hour with her face up next to her rear view mirror putting on her eyeliner! I looked away for a couple seconds and when I looked back she was halfway over in my lane, still working on that makeup. It scared me (I’m a man) so badly, I dropped my electric shaver, which knocked the donut out of my other hand. In all the confusion of trying to straighten out the car using my knees against the steering wheel, it knocked my cell phone away from my ear which fell into the coffee between my legs, splashed and burned my leg, ruined the blasted phone and disconnected an important call. Women drivers!!

A man went to apply for a job. After filling out all of his paperwork, he waited anxiously for the outcome. The interviewer read his application and said, “We have an opening for people like you.” “Oh, great,” he said. “What is it?” “It’s called the door!”

“Did you ever hear of a kid playing accountant -- even if they wanted to be one?” - Jackie Mason
A little girl was sitting on her grandfather’s lap as he read her a bedtime story. From time to time, she would take her eyes off the book and reach up to touch his wrinkled cheek, alternately stroking her own cheek, then his again. Finally she spoke up. “Grandpa, did God make you?” “Yes, sweetheart,” he answered, “God made me a long time ago.” “Oh”, she paused, “Grandpa, did God make me too?” “Yes, indeed, honey, God made you just a little while ago.” Feeling their respective faces again, she observed, “God is getting better at it, isn’t he?”

A man wrote a letter to a small hotel in a Midwest town he planned to visit on his vacation. He wrote: “I would very much like to bring my dog with me. He is well-groomed and very well behaved. Would you be willing to permit me to keep him in my room with me at night?” An immediate reply came from the hotel owner, who wrote, “I’ve been operating this hotel for many years. In all that time, I’ve never had a dog steal towels, bedclothes, silverware or pictures off the walls. I’ve never had to evict a dog in the middle of the night for being drunk and disorderly. And I’ve never had a dog run out on a hotel bill. Yes, indeed, your dog is welcome at my hotel. And, if your dog will vouch for you, you’re welcome to stay here, too.”

It’s not that we can’t fill out a simple tax return. The problem is that in so many cases, a simple tax return simply doesn’t exist. - Anderson Independent Mail, 1-25-12

An old pastor lay dying. He sent a message for an Internal Revenue Service agent and his lawyer to come to the hospital. When they arrived, they were ushered up to his room. As they entered the room, the pastor held out his hands and motioned for them to sit on each side of the bed. The pastor grasped their hands, sighed contentedly, smiled and stared at the ceiling. For a time, no one said anything. Both the IRS agent and lawyer were puzzled and flattered that the old man would ask them to be with him during his final moments. They were also puzzled because the pastor had never given any indication that he particularly liked either one of them. Finally, the lawyer asked, “Pastor, why did you ask the two of us to come here?” The old pastor mustered all his strength, and then said weakly, “Jesus died between two thieves, and that’s how I’d like to go.”

One day, shortly after the birth of their new baby, the mother had to go out to run some errands. The proud papa stayed home to watch his wonderful new son. Soon after the mother left, the baby started to cry. The father did everything he could think of doing, but the baby wouldn’t stop crying. Finally, the dad got so worried that he decided to take the infant to the doctor. After the doctor listened to the father relate all that he had done to get the baby to stop crying, the doctor began to examine the baby’s ears, chest and then down to the diaper area. When he undid the diaper, he found that the diaper was indeed full. “Here’s the problem”, the doctor said, “He needs to be changed!” The father was very perplexed, “But the diaper package says it is good for up to 10 lbs.!”

There are only two people who ever have understood the Internal Revenue Code in its entirety. One is dead, and the other still is in therapy.

A man made a Freedom of Information request to the IRS, asking whether there was an audit file on him. A week later he received the reply. It said: “There is now.”

A financial planner suggested to a wealthy client that he should invest in a circus. The client expressed great surprise at such an unusual recommendation: “A circus? Why on earth should I buy into a circus?” The financial planner replied: “Because of the elephants.” The client, puzzled even more, then asked: “The elephants? What is the connection between circus elephants and investments?” The financial planner asked: “Well, do you know how much it costs to feed an elephant?” The client, slightly annoyed, responded: “No, of course I do not know much it costs to feed an elephant.” The financial planner explained: “Well, neither does the IRS Commissioner.”
2011 - 2012 Board of Directors and Committee Chairs

President: Patty Pringle EA 510-912-1682
1st VP: Andy Rogers EA 510-332-0401
2nd VP: Gail Nanbu EA 925-943-3993
Treasurer: Marjorie Williams-Jones EA 510-482-6204
Secretary: Linda Koziol EA 925-449-1204
Immed Past Pres: Thomas Johnston EA 925-828-4500

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Cherry Comstock EA 925-778-0281
Sal Romo EA 510-471-9492

Director 2011-2012:
Eva Konigsberg EA 510-928-5067
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Irene Moore EA 510-791-8962x16

CSEA Director: Patty Pringle EA 510-912-1682

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Bulletin: Duncan Sandiland EA, etc 800-617-1040
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Practice Preservation: Linda Fox EA 925-846-5913
PIA: Eva Konigsberg EA 510-928-5067
PIA: Peggy Hall EA 925-388-1040

Quickfinders: Diann Gross EA 925-736-3853
Social Affairs: Dan French 510-299-2764
Website: Eric Rheinheimer EA 510-893-3601
IRS Practitioner Panel: Phil Fiegler EA 510-530-1174
CTEC Panel: Walt Thomas EA 510-487-1691

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Continuing Ed: Margie Hines EA 510-247-9255
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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 510-537-3883
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
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(800) 617-1040 or (510) 487-2063 fax (510) 487-1501 email: ebaea@ebaea.org
2012 SPECIAL ENROLLMENT EXAM PREPARATION CLASSES

Presented By EAST BAY ASSOCIATION OF ENROLLED AGENTS

Part 1 – Individuals  Dates: July 7, 14, 21 CPE 18 hrs*

Part 2 – Businesses  Dates: Aug 11, 18, 25, Sep 8, 15 CPE 30 hrs*

Part 3 -- Representation  Date: Oct 20 CPE 6 hrs* includes 2 hrs ethics
* You must attend all 6 hours per day for credit  See ebaea.org for more information

Review – Part 2  Date: Oct 27 no CPE, included with Part 2 fee

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

Total Price for all three parts and review - $700
Early discount by June 29- $625
Separately - Part 1 $225, Part 2 $450, 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