June Topic: Hidden Tax Strategies

Speakers: Scott Pence and Christopher White CFP®
by Irene Moore, EA Program Chair

This month we will see an interesting variety of little-known opportunities and pitfalls, including:

- **Defined Benefit Offset Plan:** How to set up a DB and a 401(k) to sock away over $49,000 per year
- **Section 104/105 Qualified Sick Plans:** Is C corporation sick pay salary or dividend? Get it right or pay big penalties
- **Section 79:** 100% deductible funding, 100% tax-free retirement income…how?
- **Social Security Charitable Plan:** How to avoid including income in the SSA 85% haircut while still leaving a legacy
- **COLI:** Life insurance proceeds paid to a business are usually taxable, unless you follow this approach

PIG/PAL: Taxpayer has tons of unusable losses on Form 8582? Here’s how to free them up

Christopher White began his financial services career in 1985, earned the CFP® designation soon thereafter and currently serves over 600 clients. Scott Pence began his financial services career in 1990 and specializes in the insurance protection markets.

**PRESIDENT’S MESSAGE**
by Andrew Rogers, EA

This is an exceptional chapter, and we should do exceptional things.

There are about 413 members of the East Bay Association of Enrolled Agents. If you believe population statistics, I’d expect that means forty of us are unemployed, eight are eligible to be in Mensa, and four of us are greedy and corrupted, while the other 99% of us are getting kicked out of our homes, forced to choose between groceries and rent and denied quality medical care.

I believe the statistics don’t quite map onto our population (although if you’re unemployed, you might believe otherwise). You are a member of an ‘above average’ group. To me that means everyone should speak about tax, and everyone should write. Although it takes years of practice to become a professional presenter, I believe our chapter must provide tools and resources to nurture the talent that is here now, and also bring forth new talent in our members.

People in our chapter who are currently speaking include Ron Hansen, Mark Bole, Monty Lee, Peggy Hall, Gail Nanbu, Duncan Sandiland, Phil Fiegler, Brian Pon and others I’m probably not aware of. If you are already speaking, please let us know so we can include you in the “Members Speak” section of the Bulletin. Perhaps you will have more attendees to your speaking engagement. Should we have a “Members Write” section?
There are three reasons for us to encourage speakers and writers as a chapter.

First, there are benefits to all Enrolled Agents. By speaking or writing, you can bring awareness of all Enrolled Agents to the general public. When Karen Brosi, EA, CFP gives a talk for the California CPA Education Foundation, she’s promoting Enrolled Agents as tax experts, perhaps more so by her lack of “CPA” in her list of professional designations.

Second, successful individuals make a successful chapter. If you are a speaker or writer, you’re more likely to get referrals for something you’re good at, both from within and outside of the chapter, if people know about you. You’re also more likely to get referrals for things you’re NOT good at, solely on the basis that you are a “tax expert” and possibly the only person a taxpayer has ever heard speak about tax.

Third, if EBAEA is known as a font of shared knowledge, and a locus of wise, experienced preparers, we will have more members. (Do you notice how I’m vying for a spot as one of the eight Mensa members?) Having more members means we can distribute fixed costs across more people, and there will be more people to volunteer for the society, as well as more networking resources available to our members.

An additional benefit of presenting on a topic is the intense familiarity you’ll gain by presenting something to others. I believe you don’t really understand a topic until you can clearly explain it to someone else.

There are already several venues for professional speakers, but we will add more mini-seminars where our local members can make presentations, at a very low cost. Mark Bole, EA has volunteered to be Mini-Seminar Chair this coming year. If you have a topic you would like to present, please contact Mark, Mark-bo@pachell.net

Not ready to present yet? We have a ‘Speakers Development’ group that meets occasionally to encourage one another in a supportive workshop environment where you’ll have the opportunity to try out material and receive constructive criticism to help you develop your skills. Gain Nanbu worked on her BNI presentation with us, and Michelle Zimmerman worked on her COD presentation. Please look to the Bulletin for news of our next meeting, currently scheduled for July 20th in Alameda.

The IRS and EDD host “Basic Payroll” seminars for the general public, and the IRS has asked us to provide volunteer speakers to present the IRS “side” of the seminar. The materials and PowerPoint are all assembled, and for those possibly interested, there is a day and a half training seminar you may attend June 11-12 in Oakland at the IRS building. Please see the flyer attached to our June bulletin, or contact Jennifer Henrie-Brown at the IRS Jennifer.Henrie-Brown@irs.gov

Let us defy the statistics. Please develop a presentation or write an article. Can we be Athens 440-380 BC or Florence 1440-1490 and have our own Renaissance? Next month, I’ll talk about how to prove you can do taxes.

ANNUAL CHAPTER PLANNING RETREAT

We’ll be having our board “retreat” on Saturday June 16 at the Chapter Office, at 30100 Mission Blvd, Hayward CA, in the conference room. There should be coffee and maybe pastries in the morning and sandwiches for lunch.

The retreat is open to all members. If you’d like to attend and you’re not on the ‘board elect,’ please attend. If you know someone who would like to attend with us, please invite them. Either way, please RSVP to Andy@TaxBuddha.com by Thursday 6/14 so I can be sure we have enough food and materials for everyone!

Some things on the agenda:

- I’ll be talking about some items I’d like us to accomplish this year, and this is your opportunity to provide feedback/input as a member of our Society.
- Responsibilities as Board Members: what are you being asked to do?
- Brief history of EBAEA.
- A review of Membership, categories and costs.

NEW FTB WITHHOLDING TOOL

Small businesses are required to withhold on California source income in three situations:

- If the total payment of CA source income paid to a nonresident exceeds $1,500 in a calendar year, withholding is required;
- If backup withholding is required for the Internal Revenue Service, it is also required for CA; and
- If a CA resident or a nonresident does not provide a taxpayer identification number or does not certify exemption, backup withholding is required.

To help determine what withholding may be required and how to do it, the FTB has developed a new Small Business Withholding Tool. It lists three stages - before you make a payment, when you make a payment, and after you make a payment - that can be used to determine when withholding is required.

SAVE THE DATE

The most useful one-day event of the year is coming on Tuesday, Sept 25. Mark your calendar now for the annual IRS Town Hall Meeting - err, wait a sec – it’s now called the IRS FALL SEMINAR. Whatever the name, it’s still chock-full of quality and timely info straight from IRS and FTB. And this year there’s no excuse to stay away, as it’s in our own backyard in Dublin. Watch this space next month for more info.
CSEA MEETINGS UPDATE
by Patty Pringle, EA

The final Board and committee meetings for the 2011-2012 term of CSEA were held in Reno on May 28 thru May 30. New officers and CSEA Directors for the 2012-2013 term will be sworn in at the Annual Meeting this July in Redding. Thanks to Eva Konigsberg for presenting her charming pitch for the East Bay Chapter as CSEA Chapter of the Year. Who would have guessed that Eva was such a good singer and song writer? The award will be presented at the annual meeting.

The CSEA BOD approved the budget for FY 2012-2013. The newly elected Nominating Committee includes Greg Cash, EA (Chair); Vicki Mulak, EA, Jim Southward, EA, Jean Nelsen, EA and Tori Charvez, EA.

The Education Committee is continuously keeping chapter Education Chairs updated on the sweeping changes mandated by IRS on CPE reporting requirements. The committee is also busy planning upcoming educational offerings. In July CSEA will offer sessions from Super Seminars online. You can earn CPE Credit by correctly answering test questions.

The Membership Committee continues to focus on membership benefits. The chapter membership drive is in full swing and runs from May 1st thru August 31st. CSEA has revamped the “Become a member of the California Society of Enrolled Agents” brochure, which explains the benefits of becoming a member of CSEA.

The Ethics and Professional Conduct Committee Chair, Thomas Johnston EA, reported that “the committee had a busy and productive year”. Tom thanked the committee and CSEA staff for all their hard work writing articles and “You be the Judge” sections for the CSEA Magazine. Tom also noted that the mediation service is a great benefit to the members of the society and that the “chair mediated a number of complaints and felt gratified that the complaints were deflected away from government agencies and none escalated into ethics investigations”.

THOSE BUSY PIA FOLKS...
Free lunch in Livermore on a sunny spring day...well, almost. Chapter president Patty Pringle, EA and Mark Bole, EA, appeared on behalf of EBAEA at the Las Positas College Career Fair on April 26. Our table, featuring the Booth in a Box, was next to the Business Department table, and those folks said they were glad to see the tax profession represented there.

Despite the blustery weather, alternating wet and dry, a stream of students stopped by to chat at length about the EA profession and various employment opportunities for Enrolled Agents. And yes, there was a free lunch! This was another EBAEA Public Information and Awareness (PIA) activity -- stay tuned, the next one could be your chance to promote your professional license to the community.

CSEA digiTAX SCHEDULE
Once again, CSEA is sponsoring a series of webinars to give you a chance at very specialized knowledge that is otherwise very hard to come by. The price is very reasonable and you never have to leave your office (or your home). Check the CSEA website for all the fine details.

June 20 When Roth IRA Conversions Make Sense
June 27 Taxation of Virtual Workers
July 25 Real Estate Pros, Day Traders & Gamblers
Aug 1 Employee Business Expenses
Sept 12 Valuations & Appraisals
Oct 3 Reliable Research
Nov 7 Foreign Tax Issues for US Citizens
Dec 5 Domestic Tax Issues for Non-Resident Aliens

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).

DINNER SUBSCRIPTIONS AVAILABLE
With the beginning of our new fiscal year, we are once again offering the popular dinner subscription. This plan grants you automatic reservation at all 11 Chapter dinner meetings for one locked-in price, so you are immune to any price increases due to different venues, additional CE offered, etc. You pay for nine regularly-priced meetings ($315) and get all eleven dinners (value $385).

This plan is only offered through our August meeting and takes your summer vacation into consideration. Enrolling before the July meeting assures you all eleven meetings for $315. Enrolling after the July meeting and before the August meeting assures you ten meetings for $315, which still gives you a free dinner.

To enroll, either 1) sign up online now or 2) use the enclosed form to send a check so the Chapter Office receives it at least a week before the meeting which starts your subscription or 3) sign up online as normal and bring a check for the balance to the dinner meeting.

The Board of Directors requests that if you are not able to make a meeting, please contact the chapter office and cancel or say who is attending in your place. There are no refunds for dinners not used. If you have any questions, please call the Chapter Office at 1-800-617-1040 or email ebaea@ebaea.org
SO YOU’VE GOT A PROBLEM WITH IRS…

Maybe you’ve found a process that isn’t working right, or isn’t working as well as it could, or maybe you’ve run into a “training opportunity” for some IRS staff? Have you checked out IMRS lately?

Issue Management Resolution System is an oft-ten neglected but sometimes wonderfully useful IRS outreach program. If you run across a systemic issue (not a particular problem with your client’s case, but a problem that reflects a breakdown in the IRS system), you can report it to IRS. Instead of whining to each other about it, why not go to the IMRS site and tell IRS directly about the problem? Once IRS gets enough comments on a particular issue to show it’s a systemic problem, they look into it and try to fix it. Seriously!

Need proof? Go to IRS.gov and search on IMRS. You’ll find a listing of all the monthly IMRS summaries, showing which issues they are working on and which they have resolved. Some of those are really oddball cases, but some hit very close to home. Odds are that at least one problem you’ve had in the past has a resolution posted under IMRS.

But finding answers is only part of the deal. If you want to make the system better, you need to send in your own comments. If you don’t vote, you can’t complain about the politicians. Likewise, if you haven’t tried to improve IRS by using IMRS, then you might be part of the problem…

NEXT YEAR’S BOARD ELECTED

by Tom Johnston, EA

At the Annual Meeting in May, the following were elected 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 Bole 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

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.

PRACTICE WANTED

Enrolled Agent looking to purchase a small to medium-sized tax practice specializing in individuals. At this time, I’m not looking to purchase a business with a heavy bookkeeping or accounting component. East Bay location is preferable, but if the right practice is available, location is a secondary criteria. Willing to partner with a practitioner looking to transition their business within 1-2 years. Financing and terms are flexible. all Neil Narvaez at 510-299-4454, or email me at neil.1972@yahoo.com.

PITNEY BOWES POSTAGE MACHINE

Enjoy the convenience of putting the correct postage on your mass mailings in your office. Assume lease through April 2014. $135.31 quarterly plus supplies and $15 yearly personal property tax. EA retiring. Call Tom at 925-828-4500 or taxtomea@comcast.net.

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
NEW IRS CONTACT NUMBER

At the end of tax season, when most of us were too busy to take much notice, the IRS announced a new service for tax professionals whose clients are undergoing a Campus Correspondence Examination (CCE) audit.

Tax professionals can access this service by calling the Practitioner Priority Service (PPS) number at (866) 860-4259 and selecting the Correspondence Examination option. Additional prompts will direct the call to the proper unit. CCE PPS will address up to five clients per call and will transfer or refer issues outside the CCE scope to the appropriate department.

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Small Group Tax Meetings

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<tr>
<th>Location</th>
<th>Date</th>
<th>Time</th>
<th>Venue</th>
<th>Contact Information</th>
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<tbody>
<tr>
<td>Antioch /Brentwood</td>
<td>16th Fri</td>
<td>8:00am</td>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
<td>(925) 634-8297</td>
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<td>Ken Seamann MA</td>
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<tr>
<td>Danville Area</td>
<td>4th Tue</td>
<td>9:30am</td>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>(510) 366-8836</td>
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<td>Michael Power EA</td>
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<tr>
<td>Oakland Area (Near BART)</td>
<td>2nd Tue</td>
<td>8:00am</td>
<td>Buttercup Café, 229 Broadway, Oakland</td>
<td>(510) 332-0401</td>
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<td>Andy Rogers MA</td>
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<tr>
<td>Livermore Area</td>
<td>Fri</td>
<td>8:45am</td>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
<td>(925) 606-8181</td>
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<td>Jerri Lynn Krebs MA</td>
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<tr>
<td>Castro Valley</td>
<td>3rd Tue</td>
<td>8:00am</td>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
<td>(510) 537-3883</td>
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<td>Dagmar Bedard MA</td>
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<tr>
<td>South Alameda County</td>
<td>1st Wed</td>
<td>9:30am</td>
<td>Mimi’s, 24542 Hesperian, Southland Mall, Hayward</td>
<td>(510) 487-1691</td>
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<td>Sal Romo MA or Walt Thomas MA</td>
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<td>Email-only Group</td>
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<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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<td>Peggy Hall MA</td>
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MEMBERS SPEAK

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

June 5: Andy Rogers “Basic Payroll” in SF; 455 Market St, 9am - 3pm with an hour for lunch; info Andy@TaxBuddha.com or (510) 332-0401

June 6: John Bishop “Basic Payroll” in Oakland; 1515 Clay St, 2nd floor, Room 11, 9am - 3pm with an hour for lunch; info Andy@TaxBuddha.com or (510) 332-0401

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CALENDAR OF EVENTS

**June 2012**

16 EBAEA Chapter Retreat 9am-3pm @ Chapter Office, 30100 Mission Blvd, Hayward Andy@TaxBuddha.com or (510) 332-0401

20 EBAEA Dinner Meeting: “Hidden Tax Strategies” @ Holiday Inn, Hegenberger Rd, Oakland

**July 2012**

9-12 CSEA Annual Meeting @ Red Lion Hotel, Redding

10-13 CSEA Educaton @ Red Lion Hotel, Redding

18 EBAEA Dinner Meeting: “Intro to Estates and Trust Settlements” @ Holiday Inn, Dublin

20 Speakers Development Meeting @ Alameda

**August 2012**

15 EBAEA Dinner Meeting: “How to Avoid Malpractice Suits” @ Holiday Inn, Dublin

16-17 CSEA Tax Practice Management Workshop @ CSEA office, Sacramento

21 CSEA Federal Representation Workshop @ Oakland

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HMMMMM…

During the six months from 7/31/11 to 1/31/12, the USA’s national debt grew from $14.3 trillion to $15.4 trillion, an increase of $1.1 trillion. By comparison, in the first 206 years of our country’s history (through 8/31/82), the USA accumulated a national debt total of $1.1 trillion. (US Treasury)

What this country needs are more unemployed politicians. – Edward Langley
HUMOR

A man went to his doctor and cried, “My hair is falling out! Can you give me something to keep it in?” “Of course,” said the doctor reassuringly, and he handed the man a small box. “Will this be big enough?”

“Try to avoid filing bankruptcy. Anybody can do that. The trick is dying owing as much debt as possible. That way you avoid the filing fee.” - Rooker Feldman, cheap philosopher

A surgeon, an accountant and a lawyer were arguing about which of them was practicing the oldest profession. The surgeon said, “God created Eve from Adam’s rib. Obviously, God is a surgeon, so medicine is the oldest profession.” The accountant protested, “Before God created Eve from Adam’s rib, he created an orderly universe from chaos. That clearly shows that God was an accountant before he was a surgeon. Accounting has to be the oldest profession.” The lawyer sat for a moment smiling, looking at the surgeon and the accountant.

“That may be true,” the lawyer said, shrugging his shoulders, “but who created the chaos?”

Attending a wedding for the first time, a little girl whispered to her mother, “Why is the bride dressed in white?” “Because white is the color of happiness,” her mother explained, “and today is the happiest day in her life.” The child thought for a moment and then asked, “So why is the groom wearing black?”

Rebekah and her neighbor were talking about their daughters. Rebekah said, “My daughter is at the university. She's very bright, you know. Every time we get a letter from her, we have to go to the dictionary.” Her neighbor said, “You are so fortunate. Every time we hear from our daughter, we have to go to the bank.”

A man and wife rushed into a dentist’s office. The wife said, “I want a tooth pulled. I don’t want any gas or numbing cream because I’m in a terrible hurry. Just pull the tooth as quickly as possible.” “You certainly are a brave woman,” said the dentist. “Now, show me which tooth it is.” The wife turned to her husband and said, “Open your mouth and show the dentist which tooth it is, dear.”

2011 - 2012 Board of Directors and Committee Chairs

President: Andy Rogers EA 510-332-0401  
1st VP: Gail Nanbu EA 925-943-3993  
2nd VP: Eva Konigsberg EA 510-928-5067  
Treasurer: Marjorie Williams-Jones EA 510-482-6204  
Secretary: Carrie Kroeger EA  
Immed Past Pres: Patty Pringle EA 510-912-1682  
Director 2012-2013:  
Mark Bole EA 925-287-0366  
Irene Moore EA 510-791-8962x16  
Sal Romo EA 510-471-9492  
Director 2012-2014:  
Clare Ashby EA  
Jan Bridges EA 510-505-0818  
Al Wise EA  
CSEA Director: Gail Nanbu EA 925-943-3993

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  

Education Committee  
Chair: Margie Hines EA 510-247-9255  
Continuing Ed: Margie Hines EA 510-247-9255  
Mini Seminar Team: Mark Bole EA 925-287-0366  
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

Communication Committee, (1st VP)  
Chair: Gail Nanbu EA 925-943-3993  
Bulletin: Duncan Sandiland EA, etc 800-617-1040  
Disaster Services: Janet Bridges EA 510-505-0818  
Legislative: Eva Konigsberg EA 510-928-5067  
Membership: Peggy Hall EA 925-388-1040  
Membership: Gail Nanbu EA 925-943-3993  
Practice Preservation: Linda Fox EA 925-846-5913  
P/A: Peggy Hall EA 925-388-1040

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
2012-2013 DINNER SUBSCRIPTION

Automatic reservation at all eleven chapter dinner meetings for one price.

No increase in price for different venue or additional CPE.

Check one:

_____ Beginning July **eleven** dinner meetings for the price of nine ($385 value for $315)

_____ Beginning August **ten** dinner meetings for the price of nine ($350 value for $315)

No subscriptions accepted after August 15.

If you do not plan to attend a meeting, please call the chapter office and cancel that dinner. No refunds or other discounts. However, you may authorize a substitute attend in your behalf if you can’t attend.

Enclose your check payable to: **East Bay Association of Enrolled Agents** and mail to the above address:

Name: ________________________________________________________________

Address: ________________________________________________________________

______________________________________________________________

Phone: ______________________________

Or you can reserve and pay online at https://www.123signup.com/calendar?Org=ebaea
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: Mark Bole, EA, Pat Golden, EA; Ron Hanson, 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
SPECIAL ENROLLMENT EXAM
PREPARATION CLASSES

CPE INFORMATION

* Partial credit is not given. You must attend all hours per day to receive credit. 6 hours of credit will be given for each day of class.

CTEC & RTRPs
All class sessions qualify for CTEC Federal Tax credit. Hence, Parts 1, 2, & 3 classes qualify for the current fiscal year which ends October 31st because all classes will be completed before October 31st. RTRPs are on calendar year. Part 3 qualifies for 2 hrs. Ethics and 4 hrs. Federal.

IRS Circular 230
If you were not an EA, CPA or Attorney when you take the classes, if you also take the Special Enrollment Exam and become an EA, you can count the classes as part of the IRS CPE requirement. However, the classes may not be used as part of the 16 hours minimum requirement in the final year of the three year enrollment cycle. The IRS currently calculates continuing education received in a calendar year (Jan 1 to Dec 31).

If you are already an EA, CPA or Attorney when you take the classes, the classes do not qualify for IRS CPE because the classes are considered basic courses on subjects with which you should already be familiar. However, the classes will qualify for the additional CPE requirement for members of CSEA and NAEA.

IRS Circular 230 Rules for renewed enrollment:
Your renewal cycle is assigned according to the last digit of your social security number. See IRS website for specific information on renewal cycle.

You must complete 72 CPE credit hours over the three year period specified. Each year you must have a minimum of 16 CPE credit hours of which 2 hours must be in Ethics.

An individual who receives initial enrollment during an enrollment cycle must complete two (2) hours of qualifying continuing education credit for each month enrolled during the enrollment cycle. Enrollment for any part of a month is considered enrollment for the entire month.

References:
Circular 230 Sec 10.6(d)
www.irs.gov/taxpros Enrolled Agents CPE

Members of CSEA & NAEA:
Including the IRS requirements above you must complete a total of 90 (IRS 72 + 18) CPE credit hours over a three year cycle or 30 (IRS 24 + 6) CPE credit hours per year.
New members are pro-rated CPE through the first year 2 hours CPE per month.
**SEE CLASS INSTRUCTOR BIOGRAPHIES**

**Mark Bole, EA, MBA** began his professional tax career seven years ago, after over two decades as an IT professional. He currently works for a small EA firm in Point Richmond. For five years he was an instructor at H&R Block, providing several hundred hours per year of CPE to tax preparers at all levels. At Block, he was also the lead California basic text book writer for two years, and updated numerous other state texts. He is currently serving on the Board of Directors of the East Bay Association of Enrolled Agents (EBAEA).

**Pat Golden, EA, MBA Tax** Trained as a Psychiatric Technician in the Navy. For a number of years he was a community mental health worker in San Francisco (Haight, Fillmore, Western Addition). Because of his Crisis Clinic work he was hired by IRS for office audits. Mr. Golden has a BA from the University of California Berkeley and MBA Tax from Golden Gate University. Pat worked in CPA firms for several years. He has been a sole practitioner since 1983 preparing 400 returns a year, specializing in business returns.

**Ronald J. Hanson, EA** has been in private tax practice since 1979 and his office is in Danville, CA. He has extensive experience in taxation, representing taxpayers before the IRS and working with small business owners. He is the owner and president of Hanson & Associates, Inc., is a fellow of the National Tax Practice Institute, holds current California teaching credentials in accounting, has a BS degree in Business Administration/Accounting Option, is a Certified QuickBooks ProAdvisor and is a member of both, the National Association of Enrolled Agents and The California Society of Enrolled Agents. More information can be found at www.hansontaxservices.com.

**Peter James Lingane, EA, CFP** has a practice in Lafayette specializing in planning and compliance for individuals, trusts and estates. He was a SEE class instructor for East Bay previously. Peter is a graduate of Harvard University, has a PhD in chemistry from the California Institute of Technology, and is a Fellow of NTPI. He is a published author and has been a technical reviewer for the Journal of Financial Planning. Peter has served as a Director of EBAEA and is a past editor of the chapter newsletter.

**Andy Rogers, EA** has been preparing returns as an Enrolled Agent since 1999 and currently works out of Alameda with the business name Tax Buddha. Andy has been conducting seminars for the public as well as professional education in San Francisco, San Jose and Los Angeles, presenting his own material on Schedule C, S Corporations and IRS/EDD material on Payroll. Andy has publications available on Amazon and has been published in CSEA’s monthly magazine. Andy is a graduate of UC Berkeley in English and is currently mini-seminar chair and member of the Board of Directors of EBAEA. Andy is President of EBAEA for the 2012-2013 year.

**Bart Rugo, EA** retired from the IRS in 2007 after 30 years of service. He began as a Taxpayer Service Representative answering questions on the IRS toll free number and at several local offices. After gaining experience, Bart became an instructor of individual, military and small business taxes. Later he served as a Revenue Officer for 2 years after which he became the manager of the IRS Walk In office at the San Francisco federal building. During his last six years Bart worked with the IRS partnering with community organizations to train people to prepare basic tax returns in their local communities. Bart currently lives on Treasure Island where he enjoys the view and tries to enjoy the wind.
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(925) 320-7801
lindakozz@comcast.net

**FRESNO, CA**
WEDNESDAY, SEPT. 26, 2012
Registration Fee: $150
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Central California - Vickie Strohl, EA
(559) 432-1251
VLstrohl@hotmail.com

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Steve Sims, EA and Joe Calderaro, EA (After Hours)

Stay tuned for additional information.