July Topic: Introduction to Estate and Trust Settlements

Speaker: Sal Romo Jr, EA
by Irene Moore, EA  Program Chair

The estate tax may be functionally extinct (at least for this month), but an ever-growing number of our clients have trusts which they rely upon us to help administer. Estates and trusts present complexities unlike any other area of taxation. It is essential to have a good understanding of not just the tax issues, but also how other professions are involved so that you can resolve the tax issues to the overall best benefit of all the parties. This presentation offers a good primer for those new to the subject, and also a welcome review for the more experienced who might benefit from some reminders.

Sal Romo Jr, EA served 26 years on active duty in the US Coast Guard, retiring in the rank of Commander. He became an Enrolled Agent in 1989 and was in private practice until 2008 when he became Senior tax Analyst for Adtech Tax, specializing in estates and trusts. Sal has taught various classes on estates and trusts, and for many years was a regular instruction at the EBAEA SEE class. He is a Past President of both EBAEA and CSEA.

PRESIDENT'S MESSAGE
by Andrew Rogers, EA
Prove You Can Do It

I’ve heard some experienced tax preparers are balking at having to take an exam, offended that anyone would question their competence, some even citing this as a ‘last straw’ to get out of the business altogether. It’s easy for me to be in favor of the new regulations; as an Enrolled Agent, I’m grandfathered in and don’t need to take another exam.

In a CSEA Membership committee meeting, I started calling non-EA’s the PEAs – pre Enrolled Agents.

Although there are many supremely qualified PEAs, how does a client, the general public, or other tax professionals (or the IRS!) know who is really qualified and who had some free time on the week-end and a copy of TurboTax®? At least in California, Oregon, New York and Maryland, there have been licensing requirements.

But for that matter, how does an attorney or CPA prove their expertise in tax? I’ve seen returns prepared by attorneys and CPA’s who didn’t know as much about tax as they should. Haven’t you?

All PEAs may, and I believe should, take the Enrolled Agent Exam to prove their qualifications. If you find yourself a PEA, there are several reasons to take and pass the SEE (Special Enrollment Exam)

First, it is difficult for a layperson to discern a ‘quality’ tax return; often the standard used includes the amount of the refund and/or if they got a letter from the government. As the IRS rolls out its RTRP program,
more and more people will know what an Enrolled Agent is—even if the 717,161 people who registered for PTINs don’t tell anyone (OK, less 42,895 who are already Enrolled Agents). Have you seen the new IRS chart of preparer requirements at www.irs.gov/taxpros/article/0,,id=246202,00.html? Thanks IRS!

Second, because of the credential, an Enrolled Agent should be able to charge more for a return. As Larry King, EA from San Francisco used to say when a client complained about a bill for a thirty minute consultation, “Yes, your thirty minutes, but my thirty years [of experience].”

Third, as an Enrolled Agent, I’m able to provide audit and collections representation for returns someone else prepared, which is a fine addition to income in the ‘off months’ of the year.

Additionally (I suspect but can’t prove), returns prepared by Enrolled Agents are audited less frequently for two reasons; there are fewer errors on the returns in the first place, and the regard with which the IRS and other agencies hold Enrolled Agents.

If you are not an Enrolled Agent, I challenge you to pass the test and “get your card.” And yes, I mean CPA’s and attorneys too. When you pass the EA exam, let us know, the EBAEA will give you a free dinner meeting (provided you haven’t already had one—see Gail Nanbu for more details)!

If you need some help studying, the East Bay Association of Enrolled Agents has a series of Saturday classes starting July 7 for nine Saturdays in Dublin. Here is a link for more information: www.ebaea.org/EBAEA_SEE_CLASS_FLIER12.html

The one license that proves your knowledge about tax is the Enrolled Agent designation. As we know, the exam can be challenging, and it should be. The variety of issues an Enrolled Agent sees in their tax practice is usually quite varied, and tax is complex. That’s what makes it fun.

**ANNUAL CHAPTER PLANNING RETREAT**

At the June Board Retreat in Hayward, the board and guests met to review the history of EBAEA and the procedures and responsibilities of board members. We also reviewed the types of memberships and financial statements. Did you know neither CSEA nor NAEA sends anything more than initiation fees to EBAEA? The dues are utilized at the state and national levels, and EBAEA is funded by local events. (There is a matching program for PIA expenses paid by CSEA to chapters.) We also reviewed the various organization documents for the Association, the Articles, the Bylaws, and Standard Operating Procedures. We agreed to another retreat where the board will review progress toward the chapter goals tentatively scheduled for Saturday October 13th, and all members are welcome to attend.

**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.

**PTIN INFO AVAILABLE UNDER FOIA**

The IRS released news at the end of tax season about information that is required to be released under the Freedom of Information Act (FOIA). Tax practitioners must apply for a Preparer Tax Identification Number (PTIN), and some of the information PTIN holders give the IRS will be available to the public under FOIA. This information includes:

- Name
- Business name
- Business website address
- Business phone number
- Business mailing address - either a physical address or a PO Box is acceptable
- Email address - any valid address that you check regularly for PTIN communications
- Professional credentials

The IRS is changing the box on the PTIN application from Permanent Mailing Address box to Personal Mailing Address to clarify that this information is personal and exempt from public disclosure under FOIA. The IRS will also now allow a PO Box as a business mailing address.

PTIN holders who used their personal address as a mailing address or who would like to use a PO Box can update their contact information here:

- Instructions for online account holders
- Instruction for paper account holders

**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 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.
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 vacation consideration into account. 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

SPEAKING OPPORTUNITY
by Andrew Rogers, EA
WISE is looking for a Spanish speaking presenter to translate and present my “Schedule C - Your First Tax Return” for their clients. If you speak Spanish and have some time, please contact me for details, Andy@TaxBuddha.com. I provide PowerPoint slides, handout, location, equipment and audience.

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 often 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 issues as you find them. We have four local Stakeholder Liaison contacts you can submit IMRS matters to:
Vivienne.Antal@irs.gov 510-637-1902
Jennifer.Henrie-Brown@irs.gov 510-637-2199
Geraldine.Kelly-Brenner@irs.gov 510-637-3036
Terri.Malone@irs.gov 510-637-2621

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...

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.
President: Andy Rogers EA
1st Vice President: Gail Nanbu EA
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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 Sandilands, 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. Call 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.

Small Group Tax Meetings

<table>
<thead>
<tr>
<th>Area</th>
<th>Dates</th>
<th>Location</th>
<th>Contact</th>
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<tbody>
<tr>
<td>Antioch / Brentwood</td>
<td>4th Fri 8:00am</td>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
<td>(925) 634-8297</td>
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<tr>
<td>Ken Seamann EA</td>
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<tr>
<td>Danville Area</td>
<td>4th Tue 9:30am</td>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>(510) 366-8836</td>
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<tr>
<td>Michael Power EA</td>
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<tr>
<td>2nd Tue 8:00am</td>
<td></td>
<td>Buttercup Café, 229 Broadway, Oakland</td>
<td>(510) 332-0401</td>
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<tr>
<td>Andy Rogers EA</td>
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<tr>
<td>Livermore Area</td>
<td>3rd Tue 8:00am</td>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
<td>(925) 606-8181</td>
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<tr>
<td>Jerrilynn Krebs EA</td>
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<tr>
<td>Castro Valley</td>
<td>1st Wed 9:30am</td>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
<td>(510) 537-3833</td>
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<td>Dagmar Bedard EA</td>
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<tr>
<td>South Alameda County</td>
<td>1st Wed 9:30am</td>
<td>Mimi’s, 24542 Hesperian, Southland Mall, Hayward</td>
<td>(510) 487-1691</td>
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<td>Sal Romo EA or Walt Thomas EA</td>
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<td>Email-only Group</td>
<td>as needed</td>
<td>Email me at <a href="mailto:halloftaxes@gmail.com">halloftaxes@gmail.com</a></td>
<td></td>
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<tr>
<td>Peggy Hall EA</td>
<td>(925) 388-1040</td>
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MEMBERS SPEAK
For EBAEA members to list speaking engagements next month, please email details to Andy@TaxBuddha.com
July 3: “Basic Payroll” in San Francisco, 9am-3pm, Andy Rogers, Andy@TaxBuddha.com
July 10: “Intermediate 1120S Part 1” at CSEA in Redding, 8-9:40am, Andy Rogers
July 10: “Household Workers” at CSEA in Redding, 1:20-3pm, Andy Rogers
July 10: “The 990 Profit and Loss” at CSEA in Redding, 3:20-5pm, Eva Konigsberg
July 11: “Intermediate 1120S Part 2”, at CSEA in Redding, 8-9:40am, Andy Rogers
July 11: “Small Business Health Care Tax Credit” at CSEA in Redding, 10-10:50am, Mark Bole
July 25: “Basic Payroll” in Oakland, 9am-3pm, Andy Rogers, Andy@TaxBuddha.com
David Cay estimated around $19 million of lost revenue annually for every hour spent testing tax returns in the 2009 fiscal year. The highest-paid IRS auditors make $71 an hour. Based on a 2,080-hour work year, this works out to around $19 million of lost revenue annually for every senior corporate auditor position cut from the payroll. - David Cay Johnston, Reuters, 1-17-12

IRS data show that auditors assigned to the 14,000 or so largest corporations found $9,354 of additional tax owed for every hour spent testing tax returns in the 2009 fiscal year. The highest-paid IRS auditors make $71 an hour. Based on a 2,080-hour work year, this works out to around $19 million of lost revenue annually for every senior corporate auditor position cut from the payroll. - David Cay Johnston, Reuters, 1-17-12

American life expectancy at birth has increased by 10.5 years over the 60 years from 1950 to 2010, reaching 78.7 years today. Thus since 1950, life expectancy at birth has increased by 2 months every year. (Center for Disease Control)

Those politicians who rail against the complexity of the tax code and the reach of the IRS's authority thus need only look at themselves in the mirror to find who is to blame. – Neil H. Buchanan

HUMOR

An old man was afraid that his wife was losing her hearing, so he walked up close to her and asked, “Can you hear me?” She didn’t answer. He walked up closer and asked again. But there was no answer. Finally he asked her one more time, really loudly, and his wife said, “For the third time, yes!”

The father of five children had won a toy at a raffle. He called his kids together to ask which one should have the present. “Who is the most obedient?” he asked. “Who never talks back to Mother? Who does everything she says?” Five small voices answered in unison, “Okay, Dad, you get the toy.”

A young child walked up to her mother and stared at her. As her mother scrubbed on the dishes, the girl cleared her throat and asked, “Why do you have some gray hairs?” The mother paused and looked at her daughter. “Every time you disobey, I get a strand of gray hair.” The mother returned to her task of washing dishes. The little girl stood there thinking. She cleared her throat again. “Mom? Why is Grandma's hair all gray?”

Two barbershops were in red-hot competition. One put up a sign advertising haircuts for seven dollars. The competitor put up one that read, WE REPAIR SEVEN-DOLLAR HAIRCUTS.

A mother and her son were flying Southwest Airlines from Kansas City to Chicago. The son (who had been looking out the window) turned to his mother and asked, “If big dogs have baby dogs and big cats have baby cats, why don't big planes have baby planes?” The mother (who couldn't think of an answer) told her son to ask the stewardess. So the boy asked the stewardess, “If big dogs have baby dogs and big cats have baby cats, why don't big planes have baby planes?” The stewardess responded, “Did your mother tell you to ask me?” The boy admitted that this was the case. “Well, then, tell your mother that there are no baby planes because Southwest always pulls out on time. Your mother can explain it to you.”
2011 - 2012 Board of Directors and Committee Chairs

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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
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CTEC Panel: Walt Thomas EA 510-487-1691

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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)
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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
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.

** CTCEC & 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.
18th Annual Tax Practitioners
IRS FALL SEMINARS

SAVE THE DATE

Learn how to maximize IRS and FTB resources to increase YOUR value to YOUR clients.

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* Expatriate Taxation
* California Conformity / Non-Conformity
* Criminal Investigation
* S-Corporation Taxation
* FATCA--Foreign Account Tax Compliance Act

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Price varies by location.
(Save $25 with Early bird registration on or before September 10, 2012).
Look for upcoming announcements regarding registration details.
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DUBLIN, CA
TUESDAY, SEPT. 25, 2012
Registration Fee: $175
For more information contact:
East Bay – Linda Koziol, EA
(925) 320-7801
lindakozz@comcast.net

FRESNO, CA
WEDNESDAY, SEPT. 26, 2012
Registration Fee: $150
For more information contact:
Central California - Vickie Strohl, EA
(559) 432-1251
Vlstrohl@hotmail.com

SACRAMENTO, CA
THURSDAY, SEPT. 27, 2012
Registration Fee: $150
For more information contact:
Sacramento– Nikki Ralls, EA
(916) 863-7767
nikki@bintax.com
SAVE THE DATE

The East Bay Association of Enrolled Agents

Presents

Tax Talk 2012

November 1\textsuperscript{st}, 2\textsuperscript{nd} and 3\textsuperscript{rd}

Holiday Inn, 6680 Regional Street, Dublin, CA

24 Hours of Continuing Education

KEENOTE SPEAKERS INCLUDE:

Robert McKenzie, Esq., EA - Representation

Vicki Mulak, EA, CFP – Fed and State Updates

Jennifer MacMillan, EA (Ethics)

Lisa Ihm, EA (8 Hour Workshop on COD and Foreclosures)

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

Stay tuned for additional information.
Solano Napa Chapter-CSEA
presents
a Trio of Seminars

August 3, 2012 at Rockville Grill, Fairfield CA
Laurie Ziegler, EA, NAEA Director
QuickBooks Class (does not qualify for IRS nor CTEC hrs!)
AM Session: QuickBooks Basics and will include items like file setup and preferences, different ways to handle income and expenses (including credit cards) and reconciling a bank statement.
PM Session: The afternoon session will help you help your clients by teaching you things accountants must know, how to handle tricky transactions, tools for data file management and working with versions and editions.

Choose AM Session or PM Session or Both (see back for price details)

September 20, 2012 at Rockville Grill, Fairfield CA
Vicki Mulak, EA, CFP
Basis Concepts: S Corporations & Partnerships
AM Session: S Corporations
PM Session: Partnerships and LLCs

Choose AM Session or PM Session or Both (see back for price details)

October 24 and 25, 2012 at Rockville Grill, Fairfield CA
Lisa Ihm, EA
2 day COD in the Real Work Workshop
Feeling a little panicked at the prospect of preparing returns with COD? Afraid you’re missing pieces of the puzzle? Worry that you don’t know the questions to ask? This seminar is for you! Bring your laptop and work the cases just like you will in your office (not required).

See back for price details.

Questions?
Alma Guenther, EA (707)643-2226 almaea@pacbell.net
Sherri Scarrott, EA (707)426-9472 eataxldy@pacbell.net

Check out 123Signup:
Seminar Price Details

Location: 4163 Suisun Valley Rd
Fairfield CA 94534
707-864-4325

QuickBooks Class: Early Bird Deadline is July 25, 2012

Member (CSEA/NAEA) Early Bird Price per session = $75, regular price = $80
Non-Member = $85 Early Bird, $90 Regular
Member (CSEA/NAEA) Early Bird Price for full day = $125, regular price = $135
Non-Member = $145 Early Bird, $155 Regular
For those only taking one session, lunch ticket is available for $15
Continental Breakfast provide in AM Session
CSEA Extra Hours Only – no CE Number required

Basis Concepts: Early Bird Deadline is September 12, 2012

Member (CSEA/NAEA) Early Bird Price per session = $125, regular price = $135
Non-Member = $135 Early Bird, $145 Regular
Member (CSEA/NAEA) Early Bird Price for full day = $200, regular price = $225
Non-Member = $220 Early, $245 Regular
For those only taking one session, lunch ticket is available for $15
Continental Breakfast provide in AM Session
AM Session on S Corporation Basis
IRS = 4 hours Federal Tax Law WZA09-T-00127-12-I
CTEC = 4 hours Federal Tax Law 1001-CE-7121
PM Session on Partnership Basis
IRS = 4 hours Federal Tax Law WZA09-T-00128-12-I
CTEC = 4 hours Federal Tax Law 1001-CE-7122

2 Day COD in the Real World Workshop: Early Bird Deadline is October 18, 2012

Member (CSEA/NAEA) Early Bird Price = $325 (non-member = $345)
Member (CSEA/NAEA) Regular Price = $350 (non-member = $370)
Continental Breakfast and Lunch provided each day
Oct 24, 2012 Part I
IRS = 8 hours Federal Tax Law WZA09-T-00129-12-I
CTEC = 8 hours Fed Tax Law 1001-CE-7123
Oct 25, 2012 Part II
IRS = 8 hours Federal Tax Law WZA09-T-00130-12-I
CTEC = 8 hours Fed Tax Law 1001-CE-7126