NEXT MEETING Wed, August 15, 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: “Avoiding Malpractice”
Cost: $35.00 with reservation by Friday August 10
$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.

August Topic: “How to Avoid Malpractice Suits”
Speaker: Janet Everson, JD, LLM
by Irene Moore, EA Program Chair
You finally got Errors and Omissions insurance, and you got a copy of someone else’s engagement letter, so now you’re protected, right? Wrong! Things you still need to know and do:
  o How to say no to a prospective client
  o How and when to sue for fees
  o How and when to disengage
  o What needs to be in your letter
  o What you need to document
  o How to communicate with clients
  o How to handle conflicts of interest
And, if things get serious, you’ll need to know what the judge might think about just where your responsibilities end, and what damages might be imposed, and what defenses you can raise.

Speaker Janet Everson is a civil litigation and tax attorney and a shareholder in Murphy Pearson Bradley & Feeney. She defends accountants, lawyers, EAs and other professionals in professional liability claims and business disputes. In addition to her litigation practice, Ms Everson routinely deals directly with federal and state tax authorities correcting late elections, reducing or eliminating penalties or otherwise mitigating potential damages before litigation is commenced.

PRESIDENT’S MESSAGE
by Andrew Rogers, EA
If you are a member of CSEA/NAEA/EBEA, what did you buy? If you are not a member, why should you join?

It is expensive (most members renew in June, just after most of us have generated a disproportionate chunk of our annual income). The ‘value proposition’ is often unclear, so why are people members?

Traditionally, there is a three legged chair of benefits: Education, Legislative Representation, and “Networking.” By joining, there is a discount on educational events put on by the Society and the Association. If you’re an Enrolled Agent (rather than a PEA or “Pre-Enrolled Agent”), the discount almost pays for the cost of membership. But this presumes you will be attending Super Seminars or NTPI, when there are many opportunities for education, often less expensive, to be had elsewhere.

Part of the dues support activities of the staff and Legislative Committee who keep watch on the California and national tax agencies, and alert us if there were something we Enrolled Agents need to attend to (as has been the case in the past). At the California level, this includes an annual TALC meeting when our representatives meet with representatives from state tax agencies to discuss systemic problems with FTB, EDD and BOD, and the Jim Stern Legislative Day when EAs descend en masse on the capital to discuss an issue or two and introduce ourselves to our legislators.
This is exclusive of the Political Action Committees at both the California and national levels—their are separate groups with separate contributions (a PAC has to follow special rules). I’d like to encourage non-member EAs to contribute to the LAF or PAC funds, as the Society is working to preserve your privileges even if you are not a member. (In increments of $1 or $5: https://webportal.csea.org/Purchase/CatalogSearchResults.aspx?Option=2&Topic=8)

The more nebulous “Networking” benefit is more difficult to value, and I suggest this is where you may derive most of the benefits of membership. I’d like to reference a line from the Ghostbuster’s theme song: “Who you gonna call?” It embodies this benefit in several ways. If you have trouble with a client, justified or not, and they call CSEA, (they should speak with Scarlett Vanyi) she will check to see if you are a member. If you are, CSEA may provide mediation and conflict resolution services through the Ethics and Professional Responsibility Committee. If you are not a member, CSEA refers the caller to Karen Hawkins at OPR. (If there are lawyers involved, CSEA cannot help.)

Preparing taxes is a lonely business, one where you work mostly by yourself on intangible work that may be (but is probably not) appreciated by your clients. Having an association where you can mix and mingle with others who share your interest and concerns is comforting. Even a friendly disagreement about tax law regarding the deductibility of a “home office” for an S Corporation can be illuminating when preparing returns back at your own “home office.” It is helpful to confirm with a friend you’ve made the right choice on a tax return.

There are certain returns I’d prefer not to do. There are certain sections of some returns and bookkeeping I’d also prefer not to do. Through the Association, I have a pool of independent contractors I can toss work to. Conversely, I receive work from other members. Anecdotally, it would appear the way to take most advantage of the networking opportunities is to join the board of directors. In addition to the greater visibility, you’ll meet with other active people in the organization on a regular basis. You may also see your photo in publications or slideshows. I facetiously suggested expanding our board of directors at our chapter retreat, but it’s not a terrible idea.

I’m inclined to add a fourth leg to the chair: Opportunity to Do Something. The Opportunity is not only to serve, there is a selfish reason to participate—by becoming more visible to other EAs, PEAs and the public, it may help your business thrive. There might be some marketing advantage to being the president of your chapter, but I’ll have to let you know later if that is true. The opportunity to serve has its own reward, but the profession has been good to me, and provided me with a living. Giving back seems like the right thing to do.

If you’re looking for a way to participate, there are many opportunities to volunteer and help. We have a Tax Talk education event approaching in November. Patty Pringle, EA (epattypringle@sbcglobal.net) is in charge. The East Bay Association is also hosting the CSEA Annual Meeting in July 2013, again, contact Patty or the representative from our co-hosts at Big Valley chapter, Connie Ferrell, EA (Connie@flavinea.com). If you’d like to write an article, or if you’ve thought about maybe presenting a minisection, contact Mark Bole, EA (makbo@pacbell.net). I’m also looking for someone to conduct our dinner meeting raffle.

I haven’t mentioned the discounts from services provided with “business partners” such as insurance, form printing, etc., nor I have mentioned member downloadable letters, like conflict of interest or disclosure language—both of which I’ve used. Plus, there’s that magazine.

To become a member http://csea.org/about-join.asp?token

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.

WHAT’S THE 411? ORIENTATION TIME!
by Peggy Hall, EA and Gail Nanbu, EA
Membership Co-Chairs

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

The Orientation will be held Wednesday, September 19 at 5pm at the Holiday Inn in Oakland. That is before the monthly dinner meeting, so you may want to sign up to attend the dinner meeting as well. RSVP to Gail Nanbu, gail@pgnea.com (925) 943-3993. You can direct questions to her as well.
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.

CONSISTENCY
NAEA would like us to all use a consistent definition of EAs on our websites, and we’ll be adding this to the EBAEA website:
“Enrolled agents (EAs) are America’s Tax Experts. EAs are the only federally licensed tax practitioners who specialize in taxation and also have unlimited rights to represent taxpayers before the IRS.”

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

SIGN UP FOR TOWN HALL
(see the attached flyer for details)
18th Annual Tax Practitioner/IRS Fall Seminar
When: Tuesday, September 25, 2012
Where: Holiday Inn, Dublin, CA
Register: https://www.123signup.com/register?id=sdjhc

Now is the time to register for the most useful and informative one-day event of the year. Our own East Bay Chapter is proud to be hosting the 2012 IRS Fall Seminar (previously known as Town Hall). This year’s all day event is to be held at the Holiday Inn in Dublin, CA on Tuesday, September 25, 2012 from 8am – 4pm.

IRS and FTB guest speakers will be covering topics including:
- Expatriate Taxation
- S-Corporation Taxation
- California Conformity/Non-Conformity
- Estates and Trust
- FATCA - Foreign Account Tax Compliance Act
- the latest activities of the ever-popular IRS Criminal Investigation Unit.

Save $25 with early registration fee of $150 through September 10, which includes CPE, continental breakfast, lunch, and refreshments. Seminar material will be available for download from the 123SignUp registration. See the IRS Fall Seminar Flyer included in this Bulletin. For more information contact Linda Koziol, EA, at lindakozz@comcast.net or (925) 320-7801.

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.
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).
SAVE THE DATE “TAX TALK 2012”

by Patty Pringle, EA, Seminar Chair
(see the attached flyer for details)

This year’s Tax Talk Seminar will be held at the Holiday Inn Dublin. Be sure to mark your calendar for November 1st, 2nd, and 3rd.

Once again we have lined up well known speakers to present topics that are current and relevant to all tax professionals. As tax professionals we are required to maintain our CPE and are seeking ways to maximize our education dollar, plus get quality education. EBAEA realizes this and our Tax Talk 2012 Seminar provides up to 24 hours of CPE at an affordable cost. Vicki Mulak, EA, CFP will present 6 hours of “2012 Tax Law Update for the California Practitioner” and 2 ours of “All your headaches” (taxes that is). Robert McKenzie, Esq., EA, will present 4 hours of 2012 Representation Update “A changing IRS”. Jennifer MacMillan, EA will present the required 2 hours of “Ethics”. Lisa Ihm, EA will present an 8 hour COD Workshop. Vivienne Antal, IRS Stakeholder Liaison will present a 1 hour update on the Foreign Account Tax Compliance Act (FATCA). An Estate Tax Attorney with the IRS will provide a 1 hour update on audits of Federal Estate and Gift Tax Returns.

Thursday evening will feature “Tax Talk after Hours” with CSEA Tax Resource Specialist, Joe Calderaro, EA and FTB Taxpayer Advocate, Steve Sims, EA. This is bonus time to NETWORK and another opportunity for a Q and A session.

There are many advantages to attending a live seminar. You get to NETWORK with your fellow tax professionals, ask the speaker questions and hear other attendee questions. All presentation materials are included in the cost. In addition there is a great continental breakfast, hot lunch and afternoon snacks.

This is a chapter sponsored event and all proceeds go back to the chapter and are used for other special events and programs for EBAEA Membership. This event would not be possible without the hard work of the many volunteers that make it happen. Please let me know if you would like to join in and volunteer (you might even have fun). Your help will be greatly appreciated!

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

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...


**EXCEL MINISEMINAR**

EBAEA is presenting the first mini-seminar of the year: “Excel Tips & Techniques for Tax Preparers”*. 
Where: Walnut Creek Library
http://cclicb.org/locations/walnutcreek.html
When: 9:30-noon on Thursday, August 30
Cost: $30

The location is accessible from the Walnut Creek BART station and public parking is available for $1/hr. The fee for the 2-1/2 hour session will be handled through our usual 123-Signup process at https://www.123signup.com/calendar?Org=ebaea

Mary Carleton, of the Berkeley Bookkeepers Network, will cover the following items:

1) Excel Basics: Tips and Techniques for Bookkeepers
2) Using Pivot Tables and Other Database Features
3) Using Group/Ungroup and Custom Views to create concise presentation of summary data from complex spreadsheets.

Ms. Carleton will also devote a significant portion of the session to questions from the participants, who can provide scenarios in advance, upon registration.

For more information, and to submit participant questions in advance, please contact Mini-Seminar chairperson Mark Bole, EA, at makbo@pacbell.net

* This session is not eligible for Continuing Education (CE) for Circular 230 tax professionals.

**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.

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**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.

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**Small Group Tax Meetings**

<table>
<thead>
<tr>
<th>Area</th>
<th>Location</th>
<th>Time</th>
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</thead>
<tbody>
<tr>
<td>Antioch / Brentwood</td>
<td>Brentwood Cafe, 8500 Brentwood Blvd, Brentwood</td>
<td>8:00am</td>
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<tr>
<td>Ken Seamann EA</td>
<td>Brentwood Cafe, 8500 Brentwood Blvd, Brentwood</td>
<td>8:00am</td>
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<tr>
<td>Danville Area</td>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>9:30am</td>
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<tr>
<td>Michael Power EA</td>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>9:30am</td>
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<tr>
<td>Oakland Area (Near BART)</td>
<td>Buttercup Cafe, 229 Broadway, Oakland</td>
<td>8:00am</td>
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<tr>
<td>Andy Rogers EA</td>
<td>Buttercup Cafe, 229 Broadway, Oakland</td>
<td>8:00am</td>
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<tr>
<td>Livermore Area</td>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
<td>8:45am</td>
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<tr>
<td>Jerrilyn Krebs EA</td>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
<td>8:45am</td>
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<tr>
<td>Castro Valley</td>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
<td>8:00am</td>
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<tr>
<td>Dagmar Bedard EA</td>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
<td>8:00am</td>
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<tr>
<td>South Alameda County</td>
<td>Mimi’s, 24542 Hesperian, Southland Mall, Hayward</td>
<td>9:30am</td>
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<tr>
<td>Sal Romo EA or Walt Thomas EA</td>
<td>Mimi’s, 24542 Hesperian, Southland Mall, Hayward</td>
<td>9:30am</td>
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**Email-only Group**

Send an email to halloftaxes@gmail.com

**Peggy Hall EA**

(925) 388-1040

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**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
MEMBERS SPEAK
For EBAEA members to list speaking engagements next month, please email details to Andy@TaxBuddha.com
Aug 14: “Schedule C” in San Francisco, 6-8:30pm, Andy Rogers, Andy@TaxBuddha.com
Aug 16: “The Case of the Missing Small Business Health Care Tax Credit” in Novato at North Bay Chapter, Mark Bole, makbo@pacbell.net
Sept 4: “Basic Payroll” in San Francisco, 9am-3pm, Andy Rogers, Andy@TaxBuddha.com

CALENDAR OF EVENTS

August 2012
1 CSEA digitAX: Employee Business Expenses
5-7 NAEA National Conference and Annual Meeting @ Mandalay Bay, Las Vegas
7 Audit and Representation Group @ Millie’s Kitchen, Lafayette (DATE CHANGE)
15 TaxTalk early bird discount deadline
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
30 EBAEA Excel Miniseminar @ Walnut Creek Public Library

September 2012
10 IRS FALL SEMINAR discount deadline
12 CSEA digitAX: Valuations & Appraisals
19 EBAEA Dinner Meeting: “ACA Tax Credit” @ Holiday Inn, Oakland
25 IRS FALL SEMINAR (formerly TOWN HALL) @ Holiday Inn, Dublin

October 2012
3 CSEA digitAX: Reliable Research
13 Chapter Planning Retreat 2.0 @ tba
15 TaxTalk discount deadline
17 EBAEA Dinner Meeting: tba @ Holiday Inn, Dublin

HMMMMM...

Where is the politician who has not promised to fight to the death for lower taxes- and who has not proceeded to vote for the very spending projects that make tax cuts impossible?- Barry Goldwater

An average American couple retiring at age 65 today would need a present value lump sum of $230,000 to cover future health insurance premiums and out-of-pocket medical expenses over the remainder of their lives. (Fidelity Investments)

The last time the top individual marginal tax bracket increased was 1993. The maximum marginal tax rate of 31% in 1992 was raised to 39.6% in 1993. Individual income tax receipts were 17.5% of GDP in 1992 and were the same 17.5% of GDP in 1993. (IRS, White House)

The California State Teachers’ Retirement System pension plan had $144 billion of assets as of 6/30/11, less than the plan’s $208 billion of projected obligations to current and future retirees. Thus the plan’s unfunded liability is $64 billion. (San Francisco Chronicle)

HUMOR

“I have no use for bodyguards, but I have very specific use for two highly trained certified public accountants.” - Elvis Presley

A woman was found guilty in traffic court. When asked for her occupation, she said she was a schoolteacher. The judge spoke from the bench. “Madam, I have waited years for a schoolteacher to appear before this court.” He smiled with delight. “Now sit down at that table and write ‘I will not run a red light’ five hundred times.”

An employee went to see his supervisor. “Boss,” he said, “we’re doing some heavy housecleaning at home tomorrow, and my wife asked me to help with the attic and the garage, moving and hauling stuff.” “We’re shorthanded,” the boss replied. “I can’t give you the day off.” “Thank you,” said the employee. “I knew I could count on you!”

I’ve never understood why women love cats. Cats are independent, don’t listen, don’t come in when you call, like to stay out all night, and when they’re home they like to be left alone and sleep. In other words, every quality that women hate in a man, they love in a cat.

After she woke up, a woman told her husband, “I just dreamed that you gave me a pearl necklace for our anniversary. What do you think it means?” “You’ll know tonight,” he said. That evening, the man came home with a small package and gave it to his wife. Delighted, she opened it to find a book entitled, “The Meaning of Dreams.”

I have the most marvelous recipe for meat loaf. All I have to do is mention it to my husband and he says, “Let’s eat out.”
2011 - 2012 Board of Directors and Committee Chairs

Web Page http://www.ebaea.org Bulletin editor: bulletin@ebaea.org (Duncan Sandiland EA)

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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

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

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
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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.

_____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](http://www.123signup.com/calendar?Org=ebaea)

Information: Tom Johnston at 925-828-4500 or  [taxtomea@comcast.net](mailto:taxtomea@comcast.net)

Scholarships:  See CSEA and NAEA Websites for information.


To schedule exam:  [www.prometric.com/irs](http://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.
Learn how to maximize IRS resources to increase your value to your clients. Let Subject Matter Experts from IRS and FTB clarify issues and hot topics of importance to you and your tax practice. Get the latest including:

- **Expatriate Taxation**: Why do people do it? Health Care – Taxation?
- **Foreign Account Tax Compliance**: Is the end near? What can you do to help your clients?
- **FTB – Conformity/Non Conformity**: State needs money – how will this affect your clients?
- **Estate Taxes**: It’s all about money and how to help your clients keep it.
- **S Corporations**: What are the current audit issues that we need to know to help our clients?
- **Criminal Investigation**: What are the signs your clients need help?

**Seminar cost varies by location:**

**Dublin**
- **Early Bird Special**: $150 if received by September 10, 2012
- **Regular price**: $175

**Sacramento**
- **Early Bird Special**: $125 if received by September 10, 2012
- **Regular price**: $150

Remember your PTIN is needed for all CPE
- CPE – Federal 6 hours
- CPE – State 1 hour

**Payment**: (Includes Continental Breakfast, Lunch & Refreshments)
- **Early Bird** - $150 Dublin; $125 Sacramento
- **After Sept. 10, 2012** - $175 Dublin; $150 Sacramento

**CREDIT CARD PAYMENT IS PREFERRED**
Or use Your ATM Card with VISA/MasterCard logo through secure online payment processing at:
- [www.123signup.com/event?id=sdjhc](http://www.123signup.com/event?id=sdjhc) for 25-Sep-12 in Dublin
- [www.123signup.com/event?id=sbmcz](http://www.123signup.com/event?id=sbmcz) for 27-Sept-12 in Sacramento

**Registration Form**

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>City:</th>
<th>State:</th>
<th>Zip Code:</th>
<th>Phone:</th>
<th>Fax:</th>
<th>Email Address:</th>
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</thead>
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* Fax # or Email Address is required for registration confirmation.

**How did you hear about the event?**

For CPE Credits please provide the following:
- EA#________________ CPA#__________ BAR#__________
- CTEC#__________________________ PTIN

**Registration** 7:30 AM / Workshop 8 AM to 4 PM

**Follow Us On Twitter.com**
Search “nocalirstaxcpe”

**Registration & Check are enclosed**

**TOTAL ENCLOSED**

$_________
2012 TAX TALK
Holiday Inn - 6680 Regional Street, Dublin, CA 94568

Nov. 1, 2, & 3 - 8:00 AM – 5:00 PM
Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS

Register online at: www.123signup.com/calendar?Org=ebaea
(Copy and paste into your browser)
***If paying by check please complete Seminar Registration Form on last page of this flyer***

November 1st

Vicki Mulak, EA, CFP – 2012 Tax Law Update for the California Practitioner
“A Blend” of federal and CA Updates (6 Hours)

Vivienne Antal – IRS Senior Stakeholder Liaison Specialist/Former IRS International Revenue Agent
will present an update on The Foreign Account Tax Compliance Act (FATCA) (1 Hour)

Estate Tax Attorney with the IRS will provide an update on audits of Federal Estate and
Gift Tax Returns (1 Hour)

“Tax Talk after Hours” 5:30 PM to 7:00 PM
Enjoy Wine, Cheese and Crackers during a Q & A Session
Featuring
Joe Calderaro, EA, CSEA Tax Resource Specialist and FTB Taxpayer Advocate, Steve Sims, EA

November 2nd

Vicki Mulak, EA, CFP – All Your Headaches (Taxes that is)
This fast-paced overview will examine a potpourri of items affecting both individual and business tax
returns (2 Hours)

Jennifer MacMillan, EA - Ethics (2 Hours Required)
Ms. MacMillan is the Chair of the CSEA Ethics Committee

Robert McKenzie, Esq., EA – 2012 Representation Update
“A Changing IRS” An in-depth review of Examination, Enforcement, Collections, Appeals and much more

November 3rd

Lisa Ihm, EA – “COD” It’s not over yet (8 Hour In-depth Workshop)
Learn how to deal with complex issues
**All 3 Days (24 Hours CPE)**

******Early Bird Price for NAEA/CSEA Members if registered on or before 9/15/12
$465.00 (that’s less than $20.00 per CPE Hour and includes Continental Breakfast, Hot Lunch, Snacks, After Hour Session on Thursday and all materials)******

******
NAEA/CSEA Members $499 before 10/16/12 $529 10/16/2012 and after
Non-Members $529 before 10/16/12 $559 10/16/2012 and after

******
NAEA/CSEA Members $199 before 10/16/12 $229 10/16/2012 and after
Non-Members $229 before 10/16/12 $259 10/16/2012 and after

**Included in Cost: Continental Breakfast, Lunch and Afternoon Snacks**

- Learning level: All Courses Intermediate  
  Update Provides General Review of New Developments
- CSEA and its Chapters have been recognized as a qualified sponsor of continuing education by the Office of Professional Responsibility to meet the requirements of 31 Code of Federal Regulations §10.6(f), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours.
- “The California Society of Enrolled Agents & its local Chapters have been recognized as an approved curriculum provider by the California Tax Education Council. Successful completion of this course may be reported to fulfill the continuing education requirement of the California Business & Professions Code §22250-22259. This does not constitute an endorsement by the California Tax Education Council as to the quality of the course or its contribution to the professional competence of the preparer.”

Refund Policy: Requests for registration refunds must be postmarked by October 15, 2012. All refunds are subject to a service charge of $50.00 per person.

**Additional Information Contact Seminar Chair:**
Patty Pringle, EA at 510-912-1682 e-mail: eapattypringle@sbcglobal.net

Stay overnight and combine business with pleasure! Bring your spouse and tour the Greater Bay Area via BART, shop at nearby Stoneridge Mall, visit Livermore Wine Country or the Sunol Trail.

Special Seminar Rates at the:

**Holiday Inn**  
6680 Regional Street  
Dublin, CA 94568

**Phone:** (925) 828-7750 (Any calls outside this information may be routed to a central reservation desk and may not recognize the room blocks)

Single or Double (2 beds): $80.00* per night
Reservations should be called in between 9:00 AM – 5:00 PM, Mon – Fri
* Be sure to identify the group as EBAEA!

**LUNCH MENU SELECTIONS**

**Thursday:**  
Pork Loin Dijonaise  
Chicken Piccata  
Vegetable Lasagna

**Friday:**  
London Broil  
Chicken Dijonaise  
Garden Vegetable Risotto

**Saturday:**  
Salmon  
Chicken Pomodoro  
Eggplant Parmesan
**Use this form only if you are paying by check**

Make Check Payable to EBAEA (return this registration form) and mail to:
East Bay Association of Enrolled Agents
30100 Mission Blvd., Suite 6
Hayward, CA 94544

Name: ____________________________________

Firm Name: ________________________________

Address: ___________________________________

City: ________________________ State: _____ Zip: ________________

Phone: ___________________________ Fax: ______________________

E-Mail: _____________________________________

Badge Name: ________________________________

☐ Check here if you need special accommodations to fully participate and describe: ____________________

________________________________________________________________________________________

Check all that apply:       EA ☐ CTEC ☐ Non-member ☐

Enrollment License #:_________________ PTIN: _____________ EA Chapter Affiliation: ________________

All 3 Days

Tax Talk 2012 Seminar

** (3 Day Early bird $465.00 if postmarked on or before 9-15-12) $ _________

NAEA/CSEA Member 3 Day postmarked before 10-16-12 $499.00 after 10-16-12 $529.00 _________

Non-Members 3 Day postmarked before 10-16-12 $529.00 after 10-16-12 $559.00 _________

Any One Day

Please Check One: Thursday __ Friday __ Saturday __

NAEA/CSEA Member 1 Day postmarked before 10-16-12 $199.00 after 10-16-12 $229.00 _________

Non-Members 1 Day postmarked before 10-16-12 $229.00 after 10-16-12 $259.00 _________

Please Indicate Lunch Choice for Each Day in Attendance:

Thursday, November 1  ___ Pork Loin Dijonaise  ___ Chicken Piccata  ___ Vegetable Lasagna
Friday, November 2  ___ London Broil  ___ Chicken Dijonaise  ___ Garden Vegetable Risotto
Saturday, November 3  ___ Salmon  ___ Chicken Pomodoro  ___ Eggplant Parmesan

Total Payment $ _________

Page 3 of 3
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