NEXT MEETING Wed, September 19, 2012
Place: OAKLAND AIRPORT HOLIDAY INN
(go to http://www.hioaklandairport.com/oakland-ca-hotel-
directions.asp)
4:30 Board Meeting
6:15 Networking
6:45 Dinner Buffet
7:30 Program: “Health Care Tax Credit”
Cost: $35.00 with reservation by Friday September 14
$45.00 with reservation after deadline

Sign up online at:
https://www.123signup.com/calendar?Org=ebaea
(please print out your confirmation to ensure that you
clicked all the right buttons to register) Questions: email
ebaea@ebaea.org (preferred) or call 800-617-1040.

September Topic: “The Case of
the Missing Small Business
Health Care Tax Credit”
Speaker: Mark Bole, EA, MBA
by Irene Moore, EA Program Chair

The tax law passed in March 2010 contained a credit for small business employers who pay at least one-half the cost of health insurance coverage for their employees. Known as the Small Business Health Care Tax Credit (Credit), it was designed to encourage small business employers to offer health care insurance.
According to Treasury Inspector General for Tax Administration (TIGTA), the number of claims for the Credit has been much lower than expected despite IRS efforts to inform 4.4 million taxpayers who could potentially qualify for it. One reason cited is the difficulty of filling out the required form.
This credit amounts to potentially tens of thousands of hard tax dollar savings for your business clients through 2015 and beyond. Be sure your eligible clients don’t file without it!
Mark Bole, EA, MBA, began his professional tax career seven years ago, after over two decades as an IT professional. He has a tax and bookkeeping practice in Walnut Creek, CA.
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.

PRESIDENT’S MESSAGE
by Andrew Rogers, EA

What do you care if no one has heard of Enrolled Agents?
There are many career possibilities. We’ve chosen to be Enrolled Agents, an apparently obscure calling. All of us have experiences explaining our credential. There are 48,000 Enrolled Agents in the US (forget the dictionary, did you know Enrolled Agent is on Wikipedia?). EA’s are 0.015% of the US population, or 6,546 people for each EA. (Here’s an idea: if each of us personally tells 6500 people what an Enrolled Agent is, it might solve the CSEA marketing problem….)
In spite of the obscurity, most Enrolled Agents I’ve met have not had a problem with enough clients or work. So why do you care if no one has heard of Enrolled Agents?
The IRS knows what Enrolled Agents are. It pleases me that IRS agents are required to work for five years interpreting the tax code and regulations before they can qualify to be Enrolled Agents. It makes me feel like the IRS equates my basic license to five years of full time, on the job training - more than most colleges.
Most EAs have been at this for a number of years beyond the basic license.
When someone is actually engaged enough with you to ask “What’s an EA?” you have a ‘marketing op-
portunity’ for your personal business. You’re probably not going to convince someone that EA’s are the bee’s knees only to have them leave you to find another EA— they’ll either use you or they won’t. If they like your work, they’ll even likely refer you. Wouldn’t you be disappointed if you told someone you were an EA and they didn’t ask what an EA is? Would you be suspicious or surprised enough to ask them if they knew what it is?

The Society is a friendly place where members exchange information freely and refer clients. As I’ve developed my client base over the years, I have, from time to time, “reduced” by passing a group of clients to another member who I had met in the Society. I’ve also shared clients with other Society Members, and have helped other EAs with their case loads.

This does not feel like a cut-throat, competitive business.

Enrolled Agents have not managed to gain public awareness of the kind CPAs have. In the history of the Society, California Society of Enrolled Agents was incorporated in 1977 and hasn’t solved this problem yet (East Bay Association of Enrolled Agents was incorporated in 1973). We’re not likely to suddenly have the money to mount a persuasive, pervasive marketing campaign now. So is this something we should pursue? I’ve been enrolled since 1999 and I haven’t suffered because people don’t know what the EA designation means. Sure, some clients have thought I was a CPA, or a QuickBooks © advisor. I’m more likely to carefully explain what an EA is after I’ve been to a meeting with other Enrolled Agents. I’m not sure it makes a difference to my clients. Perhaps it would if everyone knew what an Enrolled Agent is, but they just don’t.

I am an advocate of the Facebook© and Google AdWords © campaigns run by CSEA. They seem to have some measurable results and fall within our California wide budget constraints. I like a good shred-fest as much as the next guy, and I appreciate that the one we did in the East Bay last fall had net income of about $500. But, since we can’t afford a real marketing campaign, is what we are doing, or attempting to do, or wringing our hands about not being able to do, a distraction from the real work of Enrolled Agents: preparing tax returns, representing taxpayers, and pursuing legislative action?

Perhaps we should accept that we toil in an obscure profession (if not in obscurity itself!) and find a way to make it work, if it isn’t working.

Do you need everyone to know what you do? If you flashed a card issued by the US Treasury/IRS that said you’re an “Enrolled Agent,” could you get a free drink in a bar? Could it get you into a crime scene? Get you past the TSA screeners at the airport? I suppose you’d have to be wearing a dark suit and dark sunglasses. Can we get a spy gear vendor at our next trade show?

**ANNUAL CHAPTER PLANNING RETREAT**

At the June Board Retreat in Hayward, the board and guests met to review the history of EBAAEA 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 EBAAEA? The dues are utilized at the state and national levels, and EBAAEA 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 after Saturday October 13th, and all members are welcome to attend.

**HAIL TO THE CHIEF!**

Lonnie Gary, EA, USTCP (past EBAAEA President and past CSEA president) has been nominated for the office of President-Elect of NAEA for the 2013-2014 term. Vote early and often!

**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 EBAAEA 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.

If you know of a nonmember who might enjoy our event, please invite them, but let us know. There is no fee for this, but please contact the Chapter Office to make a reservation so that we will have enough materials for all attendees.

**BUT WAIT, THERE’S MORE:** Testimonial from last year:

“The orientation packet was very informative to a new comer to the organization, especially the “Orientation Disk” enclosed in the packet. Everything was described in detail about EBAEA, CSEA & NAEA, the Practice Tools and the links to IRS & FTB. It was well presented to us, new members or still undecided to be a member. Plus, how to improve and grow in this business, including referrals and small group meetings.”
SIGN UP FOR TOWN HALL
18th Annual Tax Practitioner/IRS Fall Seminar
When: Tuesday, September 25, 2012
Where: Holiday Inn, Dublin, CA
Register: https://www.123signup.com/register?id=sdjhcc

Early Bird Registration Deadline – Sept. 10
Save $25 through September 10 with early registration fee of $150 for the most useful and informative one-day event of the year. Registration fee will be $175 after that date.

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 8 a.m. - 4 p.m.

IRS and FTB guest speakers will be covering topics including:
- Expatriate Taxation
- S-Corporations
- FTB- Conformity/Non-Conformity
- Estate Taxes
- FATCA - Foreign Account Tax Compliance Act
- Criminal Investigation

Registration fee 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.

MEMBERSHIP HIJINKS
by Peggy Hall, EA and Gail Nanbu, EA

Did you know that at one time, the Board of Accountancy forbade the use of the designation EA . . . ?!!! CSEA stood up for its Members and won. Imagine if you couldn’t even refer to yourself as an EA?

And, CSEA continues to work to enhance the recognition, visibility, and image of EAs as “The Tax Professionals.” This is why Peggy and Gail so actively strive to welcome and encourage all EAs, Will-Be EAs, and friends and colleagues of EAs to join EBAEA, our local CSEA Chapter.

We invite you to network, learn and teach! Network by attending our monthly dinner meetings and meeting other EAs; Learn by attending our monthly dinner meetings to earn CPE credit and by attending EBAEA- and CSEA-sponsored tax education seminars (of course for CPE credit); Teach by volunteering for the many activities in EBAEA and by becoming an instructor in our various educational offerings. If you have been a member for a while and want to help us – CALL us! If you are brand new and want to know how EBAEA, CSEA and NAEA function – CALL us! If you are not a member and wonder what the fuss is about – CALL us!

WELCOME NEW MEMBERS
We welcome the following new (and returning) members and new Professional Associates who have joined since October 2011:

EAs: Professional Associates:
Janet L. Chew, EA Kimberley Dewey
Nena Divine, EA Amanda Gudino-Gonzalez
Carolyn Krieg, EA Patricia Kasavan
Sonja Kurhanewicz, EA Duncan Kibble
Peter R. McIntyre, EA Gretchen Kohl
Neil Narvaez, EA Robert Pryor
Ralph E. Nelson, EA Karyn Tan
Rachelle Nguyen, EA
Steven Shilling, EA
Angela Smith, EA
Aida Q. Torres, EA
Al Wise, EA

If you have just joined and your name is not listed, contact Gail gail@pgnea.com.

All new members and professional associates will receive a packet from CSEA. All new EA members will receive a packet and certificate from EBAEA. If you are a new EA member and haven’t received a packet from Peggy and Gail, please let us know.

MINISEMINAR MEMBER SURVEY COMING
by Mark Bole, EA, Miniseminar Chair

Please watch your mailbox in the second week of September for a BRIEF on-line survey through the SurveyMonkey web site.

The survey is to help determine which locations, price ranges, and topics are of most interest to the membership. This will guide our miniseminar offerings for the remainder of this year and next year as well. Miniseminars are a little different from dinner meetings and Tax Talk -- they are intended for smaller groups, they are an opportunity for instructors to gain experience, and they can cover basic and review topics, as well as more specialized, advanced, or non-Circular 230 topics.

DINNER MEETING CE INFORMATION
- IRS Program Number: WZA09-T-00243-12-I
- Qualifies for 1 Hour Federal Tax Law Update
- CTEC Course # 1001-CE-7260 Federal 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 Tax Talk 2012 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. EBAAEA 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 EBAAEA 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!

IRS LAUNCHES NEW PPS PHONE NUMBER FOR CORRESPONDENCE AUDITS

The IRS has launched a new service for tax professionals responding to a notice of a correspondence audit. Tax professionals can access the service, the Campus Correspondence Examination (CCE) Practitioner Priority Service, by calling the PPS toll-free number and selecting the Correspondence Examination option. Additional prompts, based on the telephone number on the letter they are calling about, will direct the call to the Small Business/Self Employed Examination or Wage & Investment Examination line. The CCE PPS will address up to five clients per call and transfer or refer issues outside the CCE scope to the appropriate IRS functions. The PPS will prioritize calls based on various criteria.

CCE PPS toll-free number: (866) 860-4259
SBSE: M–F, 7:00 a.m. – 7:00 p.m., local time
W&I: M–F, 8:00 a.m. – 8:00 p.m., local time
Alaska and Hawaii - Pacific time

Note that the CCE PPS number is for tax professionals’ use only. More details available at: http://www.irs.gov/irm/part21/irm_21-003-010.html

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.

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

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 EBAAEA.

TAX ACCOUNTANT WANTED

Enrolled Agent looking for an individual with 10+ years of tax experience. Must have strong general ledger skills and a good work ethic. Small, central Contra Costa County office. Send a cover letter and resume to: taxaccountant3403@att.net.
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>Location</th>
<th>Date/Day  Time</th>
<th>Organizer</th>
<th>Phone/Email Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antioch / Brentwood</td>
<td>Fridays 8:00am</td>
<td>Ken Seamann EA</td>
<td>(925) 634-8297</td>
</tr>
<tr>
<td>Danville Area</td>
<td>4th Tue 9:30am</td>
<td>Michael Power EA</td>
<td>(510) 366-8836</td>
</tr>
<tr>
<td>Oakland Area (Near BART)</td>
<td>4th Tue 9:00am</td>
<td>Andy Rogers EA</td>
<td>(510) 332-0401</td>
</tr>
<tr>
<td>Livermore Area</td>
<td>Fridays 8:45am</td>
<td>Jerrilynn Krebs EA</td>
<td>(925) 606-8181</td>
</tr>
<tr>
<td>Castro Valley</td>
<td>3rd Tue 8:00am</td>
<td>Dagmar Bedard EA</td>
<td>(510) 537-3883</td>
</tr>
<tr>
<td>South Alameda County</td>
<td>1st Wed 9:30am</td>
<td>Peggy Hall EA</td>
<td>(925) 388-1040</td>
</tr>
</tbody>
</table>

Email-only Group as needed
Send an email to halloftaxes@gmail.com

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

TAS CASE UPDATE
The Taxpayer Advocate Service (TAS) is designed to be a "safety net" for taxpayers who are experiencing problems with the IRS. However, because TAS cannot help all six million to 12 million taxpayers who may be having problems at any given time, it must focus on cases where it can add the most value. More information on the revised case acceptance criteria is available on the Taxpayer Advocate website.

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

Sept 4: “Basic Payroll” in San Francisco, 9am-3pm, Mark Bole, makbo@pacbell.net

Oct 4: “Basic Payroll” in San Francisco, 9am-3pm, Andy Rogers, Andy@TaxBuddha.com

Oct 10: “Basic Payroll” in San Francisco, 9am-3pm, Andy Rogers, Andy@TaxBuddha.com

Oct 22-27: “The Essential 1040” and “Beyond the 1040” in various Florida locations, Andy Rogers, Andy@TaxBuddha.com

CALENDAR OF EVENTS

September 2012
10 IRS FALL SEMINAR discount deadline
12 CSEA digiTAX: Valuations & Appraisals
19 EBAEA Dinner Meeting: “ACA Tax Credit” AND Member Orientation @ Holiday Inn, Oakland
25 18th Annual Practitioner/IRS FALL SEMINAR (formerly TOWN HALL) @ Holiday Inn, Dublin, details on attached flyer

October 2012
3 CSEA digiTAX: Reliable Research
>13 Chapter Planning Retreat 2.0 @ tba
15 TaxTalk discount deadline
17 EBAEA Dinner Meeting: “EIC Pitfalls” @ Holiday Inn, Dublin

November 2012
1,2,3 EBAEA TaxTalk annual seminar @ Holiday Inn, Dublin
7 CSEA digiTAX: Foreign Tax for US Citizens
21 EBAEA Dinner Meeting: tba @ Holiday Inn, Dublin
45% of the electricity in the USA is generated from coal, 24% from natural gas, 20% from nuclear power, 6% from hydropower and just 2% from wind power. (Energy Information Administration)

Chicago Mayor Rahm Emanuel believes that past pension commitments made by his city to public sector workers have been so severely unfunded that lacking any other plan changes (e.g., increasing retirement age, decreasing the plan’s automatic cost-of-living increases), Chicago would have to raise property taxes by +150% to pay for the existing plan benefits. (Chicago Tribune)

The government projected on 1/31/12 that the USA’s aggregate budget deficits over the upcoming 10 fiscal years would be $3.072 trillion. The White House projected last week that the implementation of the “Buffett Rule” (a minimum 30% tax on millionaires) would reduce the nation’s debt by $47 billion over the next 10 years, reducing the $3.072 trillion by just 1.5% to $3.025 trillion. (CBO)

Americans paid an average tax rate (federal income taxes paid as a percentage of adjusted gross income) of 15.3% in 1980, but paid only 11.1% in 2009. (IRS)

Outstanding student loans were $904 billion as of 3/31/12. Outstanding credit card debt was $866 billion as of 3/31/12. (Federal Reserve)

The net interest expense paid on our federal debt will rise from 7% today to 27% of all federal outlays in the next 25 years. (CBO)

Health care costs in America are equal to 16% of the US economy, a larger percentage than any other country in the world. The proportion of our economy that goes to health care is +43% greater than the 2nd place country (France spends 11.2% of its economy). (Organization for Economic Cooperation and Development).

The head of the Swiss Bankers Association had argued that rather than blame private banks, governments should look in the mirror: “Chronic tax evasion is a symptom of illness in a state’s relationship with its citizens.” - Wall Street Journal, 3-23-09

The Court of Justice (the “Supreme Court” of Europe) ruled on 6/21/12 that European workers that become sick on vacation are legally entitled to take a second vacation. The ruling is effective in all 27 European Union countries. (New York Times)

HUMOR

When my three-year-old son opened the birthday gift from his grandmother, he discovered a water pistol. He squealed with delight and headed for the nearest sink. I was not so pleased. I turned to mom and said, “I’m surprised at you. Don’t you remember how we used to drive you crazy with water guns?” Mom smiled and then replied, “I remember.”

One day a father was driving with his five-year-old daughter, when he honked his car horn by mistake. “I did that by accident,” he said. “I know that, Daddy,” she replied. “How did you know that?” “Because you didn’t holler at the other driver after you honked it.”

A little old lady goes to the doctor and says, “Doctor, I have this problem with gas, but it really doesn’t bother me too much. My farts never smell and are always silent. As a matter of fact, I’ve farted at least 20 times since I’ve been here. You didn’t know I was farting because they don’t smell and are silent.” The doctor says, “I see. Take these pills and come back to see me next week.”

The next week the lady comes back. “Doctor,” she says, “I don’t know what you gave me, but now my farts, although still silent, stink terribly.” The doctor says, “Good. Now that we’ve cleared up your sinuses, let’s work on your hearing.”

Begin your exercises by standing on a comfortable surface, where you have plenty of room at each side. With a 5-lb potato sack in each hand, extend your arms straight out from your sides and hold them there as long as you can. Try to reach a full minute, and then relax. Each day, you'll find that you can hold this position for just a bit longer. After a couple of weeks, move up to 10-lb potato sacks. Then try 50-lb potato sacks and then eventually try to get to where you can lift a 100-lb potato sack in each hand and hold your arms straight for more than a full minute. After you feel confident at that level, put a potato in each of the sacks.

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.”
2012 - 2013 Board of Directors and Committee Chairs

President: Andy Rogers EA 510-332-0401  PIA: Peggy Hall EA 925-388-1040
1st VP: Gail Nanbu EA 925-943-3993  Quickfinders: Diann Gross EA 925-736-3853
2nd VP: Eva Konigsberg EA 510-928-5067  Social Affairs: Dan French 510-299-2764
Treasurer: Marjorie Williams-Jones EA 510-482-6204  Website: Eric Rheinheimer EA 510-893-3601
Secretary: Carrie Kroeger EA

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

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: Morris Miyabara EA 650-867-4507
Membership: Peggy Hall EA 925-388-1040
Membership: Gail Nanbu EA 925-943-3993
Practice Preservation: Linda Fox EA 925-846-5913
PIA: Eva Konigsberg EA 510-928-5067

Education Committee
Chair: Margie Hines EA 510-247-9255
Continuing Ed: Margie Hines EA 510-247-9255
Mini Seminar Team: vacant
Program: Irene Moore EA 510-791-8962x16
SEE Class: Thomas Johnston EA 925-828-4500
Tax Talk: Patty Pringle EA 510-912-1682
Town Hall: Linda Koziol EA 925-449-1204
VITA Team: vacant

Administration Committee (IPP)
Chair: Thomas Johnston EA 925-828-4500
Bylaws/SOP: Sal Romo EA 510-471-9492
Budget & Finance: Walt Thomas EA 510-725-8356
Chapter Office: Dagmar Bedard EA 510-537-3883
Financial Review: Tim Hintzoglou EA 925-930-7737
Nominating: Thomas Johnston EA 925-828-4500
Volunteer Coordinator: Gail Nanbu EA 925-943-3993

EAST BAY ASSOCIATION OF ENROLLED AGENTS
30100 Mission Blvd, Suite 6, Hayward CA 94544
(800) 617-1040 or (510) 487-2063  fax (510) 487-1501  email: ebaea@ebaea.org
CSEA Director’s Report

The 36th Annual Meeting General Session, hosted by the Far Northern Chapter in Redding, CA, met on July 12, 2012, where the new CSEA officers led by President Raven Deerwater, EA, were elected and installed along with the new CSEA Board of Directors, including the short one with the shaking knees.

In the midst of all the knowledgeable, articulate, experienced officers, directors and CSEA past presidents (which included past and present members of EBAEA Lonnie Gary, EA; Kim Kastl, EA; Irene Lawrence, EA; Sal Romo, EA) there stood your new CSEA Director, wide-eyed, bushy-tailed, and tongue-tied. Oh, and shaking like a leaf! At the end of the three days, your new Director was still wide-eyed, busy-tailed, tongue-tied AND brain-fatigued! As the Directors attended the Board meetings, the committee meetings, the member meetings, etc., it was very apparent that this is a Society that stands for us – for all of us – for all EAs whose practices are dependent on the standard to which the public, our governments – federal and state, and our own profession hold us.

It was rewarding to feel the passion of those members who work for advocacy on the Legislative and PAC Committees; to identify with the excitement of those with new ideas for membership retention and growth, or the promotion of the EA to the general public; or to learn from the quiet, understated knowledge of those who have done it all and still very actively work to promote us – the EA and what we can do for the taxpayer. All these members have one common goal in mind, to get the word out that CSEA EA members are honest, ethical, knowledgeable and professional tax experts who “effectively represent their clients and advocate for sound tax policy and reasonable enforcement.”

CSEA and is developing a new strategic plan and rewriting its Mission, Values and Vision. If you have any ideas, please bring them to CSEA. You can email me at gail@pgnea.com, and I will forward your suggestions on to CSEA President Raven Deerwater, EA, or CSEA EVP Scarlett Vanyi, CAE, or you can e-mail CSEA directly at info@csea.org. CSEA is YOUR professional state Society. Let it work for you; but likewise, work with CSEA and for CSEA, because the more voices that are heard and the more hands that help, the stronger all of us will be.

The next CSEA Board of Directors Meeting will be held September 21 to 23, 2012, at the Hyatt Regency, Sacramento, CA. The State Tax Agencies Liaison Meeting will take place on September 21st just prior to the Board and Committee meetings in Sacramento. I encourage all EBAEA members to participate and experience governance at the State level.

The Big Valley Chapter and our Chapter will jointly host the 37th Annual Meeting in Dublin or Oakland, CA, in July of 2013. To ensure a successful event, everyone is encouraged to join the fun!

P. Gail Nanbu, EA
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.
Being Green

Checking out at the store, the young cashier suggested to the older woman, that she should bring her own grocery bags because plastic bags weren't good for the environment. The woman apologized and explained, “We didn’t have this green thing back in my earlier days.” The young clerk responded, “That’s our problem today. Your generation did not care enough to save our environment for future generations.” She was right -- our generation didn’t have the green thing in its day.

Back then, we returned milk bottles, soda bottles and beer bottles to the store. The store sent them back to the plant to be washed and sterilized and refilled, so it could use the same bottles over and over. So they really were recycled. But we didn’t have the green thing back in our day.

Grocery stores bagged our groceries in brown paper bags, that we reused for numerous things, most memorable besides household garbage bags, was the use of brown paper bags as book covers for our schoolbooks. This was to ensure that public property, (the books provided for our use by the school) was not defaced by our scribblings. Then we were able to personalize our books on the brown paper bags. But too bad we didn’t do the green thing back then.

We walked up stairs, because we didn’t have an escalator in every store and office building. We walked to the grocery store and didn’t climb into a 300-horsepower machine every time we had to go two blocks. But she was right. We didn’t have the green thing in our day.

Back then, we washed the baby’s diapers because we didn’t have the throwaway kind. We dried clothes on a line, not in an energy-gobbling machine burning up 220 volts -- wind and solar power really did dry our clothes back in our early days. Kids got hand-me-down clothes from their brothers or sisters, not always brand-new clothing. But that young lady is right; we didn’t have the green thing back then.

Back then, we had one TV, or radio, in the house -- not a TV in every room. And the TV had a small screen the size of a handkerchief (remember them?), not a screen the size of the state of Montana. In the kitchen, we blended and stirred by hand because we didn’t have electric machines to do everything for us.

When we packaged a fragile item to send in the mail, we used wadded up old newspapers to cushion it, not Styrofoam or plastic bubble wrap. Back then, we didn’t fire up an engine and burn gasoline just to cut the lawn. We used a push mower that ran on human power. We exercised by working so we didn’t need to go to a health club to run on treadmills that operate on electricity. But she’s right; we didn’t have the green thing back then.

We drank from a fountain when we were thirsty instead of using a cup or a plastic bottle every time we had a drink of water. We refilled writing pens with ink instead of buying a new pen, and we replaced the razor blades in a razor instead of throwing away the whole razor just because the blade got dull. But we didn’t have the green thing back then.

Back then, people took the streetcar or a bus and kids rode their bikes to school or walked instead of turning their moms into a 24-hour taxi service. We had one electrical outlet in a room, not an entire bank of sockets to power a dozen appliances. And we didn’t need a computerized gadget to receive a signal beamed from satellites 23,000 miles out in space in order to find the nearest burger joint. But isn’t it sad how the current generation laments how wasteful we old folks were just because we didn’t have the green thing back then?

Please forward this on to another selfish old person who needs a lesson in conservation from a smarty pants young person. We don’t like being old in the first place, so it doesn’t take much to tick us off.
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

### Sign up for this date at:

- **Dublin:** www.123signup.com/event?id=sdjh
- **Sacramento:** www.123signup.com/event?id=sbmc

For more information contact:

- **East Bay – Linda Koziol, EA**
  (925) 320-7801 or lindakozz@comcast.net
- **Sacramento – Nikki Ralls, EA**
  (916) 863-7767 or nikki@btntax.com

To pay by check, fill out the form below and mail to:

- **East Bay CSEA**
  30100 Mission Blvd #6
  Hayward, CA 94544
- **Sacramento Valley CSEA**
  P.O. Box 661353
  Sacramento, CA  95866

**SEMINAR COST VARIES BY LOCATION:**

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<th>Location</th>
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**Remember your PTIN is needed for all CPE**

- **CPE – Federal 6 hours**
- **CPE – State 1 hour**

**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=sdjh](http://www.123signup.com/event?id=sdjh) for 25-Sep-12 in Dublin
- [www.123signup.com/event?id=sbmc](http://www.123signup.com/event?id=sbmc) for 27-Sept-12 in Sacramento

**USE THIS FORM ONLY IF PAYING BY CHECK**

- Registration & Check are enclosed
- Check only is 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

******
Any One Day
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(t), 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

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<th>Thursday</th>
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<td>Vegetable Lasagna</td>
<td>Garden Vegetable Risotto</td>
<td>Eggplant Parmesan</td>
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Tax Talk 2012 Registration Form
**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 _________

Total Payment $ _________

Please Indicate Lunch Choice for Each Day in Attendance:
Thursday, November 1     Friday, November 2     Saturday, November 3
__ Pork Loin Dijonaise    __ London Broil       __ Salmon
__ Chicken Piccata        __ Chicken Dijonaise   __ Chicken Pomodoro
__ Vegetable Lasagna      __ Garden Vegetable Risotto __ Eggplant Parmesan

Page 3 of 3
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