The Bulletin
East Bay Association of Enrolled Agents
A Chapter of the California Society of Enrolled Agents
Affiliated with the National Association of Enrolled Agents

October 2012

NEXT MEETING

Wed, October 17, 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: “EIC Pitfalls”

Cost: $35.00 with reservation by Friday October 12
$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.

October Topic: “Applications of the Earned Income Tax Credit”
Speaker: Raven Deerwater, EA, PhD

by Irene Moore, EA Program Chair

This course will cover different aspects of the Earned Income Tax Credit (EITC). There will be a basic description of the credit followed by a demonstration of who qualifies to take the credit through examples of many different family configurations. This presentation will also touch on some of the disqualifications of the EITC. The two objectives of the course are to (1) understand the 14 rules determining eligibility for the EITC, and (2) apply the 14 rules determining eligibility for the EITC in many different situations.

Raven Deerwater EA, PhD is the President of the California Society of Enrolled Agents. A former math teacher, professor, and textbook author, Raven has written many tax-related articles. He has a tax practice in Mendocino, specializing in individuals and families.

NOVEMBER MEETING CHANGE

Do you want to come to a dinner meeting the night before Thanksgiving? Neither do we, so the November meeting has been MOVED BACK ONE WEEK to November 28, 2012, at the usual time in Dublin. No fair bringing leftovers!

PRESIDENT’S MESSAGE

by Andrew Rogers, EA

Why be an Enrolled Agent?

Benjamin Franklin wrote in 1789, “…in this world nothing can be said to be certain except Death and Taxes.” Tax is less smelly.

There is a generous spirit of comradeship between Enrolled Agents that doesn’t exist in other professions. Perhaps we band together because there are so few Enrolled Agents, or perhaps because no one has ever heard of Enrolled Agents. Perhaps it’s that tax law is so fluid and there are few others who can follow those changes with interest.

The changes are an attraction for me personally, I like that the rules change (most of the time) because it allows me to watch smart people interpret language, and when it changes, I seek the reasoning behind the change. It has been, and I expect it to continue to be endlessly fascinating.

Other than scheduled meetings with clients, I have a sense that my time is my own. If I wake at 4 am to finish a tax return, or if I stay up until 11 pm working on a letter, I get to choose how I spend my time. This is helpful if you have children with whom you’d like to spend some time, want to follow your favorite band around the country, or if you are waiting for high tide to get the boat on the water. I expect to work a lot during certain months, and you can work year round, but some Enrolled Agents take the summer off. Kathryn Keane, EA tells a story about her daughter who told a grade school teacher there are four seasons: Gardening Season, Seminar Season, Christmas Season and Tax Season.

Most Enrolled Agents don’t just do tax, they’ve also sliced off another market segment like insurance,
payroll, or investment management. This tells me they have the time to pursue other business interests in addition to their tax practices, or they come from a background in these related industries (I was a bookkeeper before becoming an Enrolled Agent).

In theory, you can work from home, in jammies, with no commuting. At least, you can most of the time.

I’d also say it pays decently, and it’s something you can build over time, rather than committing to a six year training program and hoping you like the job you get at the end.

And you can pretty much find work, even in a bad economy, anywhere in the US and beyond. There isn’t necessarily less grief and crying, but tax is less smelly.

QUICKFINDERS
by Diann Gross, EA

Attached to this newsletter is the special EBAEA group discounted 2012 Quickfinder order form. Please note that this special pricing is only available if sent through me as a group order using this form. All books will be delivered directly to you. The deadline for all orders is 12/3/2012. I urge you to FAX your credit card orders or mail check orders early using the special code: Q521 on the new QUICKFINDER order form attached to this newsletter. Call me at (925) 736-3853 voice or fax with any questions.

LOCAL PARTY WANTS YOU
by Peggy Hall, EA

Saturday, October 6, 2012  11am - 6pm
St Mary’s College, Moraga

Join us for the Gael Performances, for enlightenment in the Gael Academy, and get fit with Gael Sports and Health, tour the Gael Village, explore our sense of Gael Community and Gael Service, have a Gael of a time with Gael Kids, sample wine, Gaelebration Ale, and a variety of cuisine at Gael Café. View the schedule by time.

Why am I suggesting you come to this event near the end of tax extension deadline? We will have our “Booth In A Box” set up to talk about EA’s and your own businesses.  This would be a good time to find qualified candidates to work for you. The Gaelebration has been widely publicized so there will be a lot of various people attending.

Please think seriously if you could give an hour or so to this event. You can bring your family to participate and enjoy in the St. Mary’s event. Maybe your older kids want to see the campus. They could attend St Mary’s rather than going miles away.

I am also busy and would greatly appreciate some help. Aida Torres is bringing homemade lumpias for the volunteers....Thank you

CSEA POLITICAL ACTION COMMITTEE
by Lonnie Gary, EA

The CSEA PAC is a nonpartisan general purpose political action committee which is funded through voluntary member contributions. The PAC supports candidates for statewide office who promote legislation favorable to Enrolled Agents and taxpayers.

The CSEA PAC announced the launch of “Club Levels” to recognize Members for their contributions. The contribution levels are:
- Governor Level $300
- Senate Level $200
- Assembly Level $100
- District Level $ 50
- Constituent Level $ 5

Members who contribute to any level will receive a new lapel pin. Members who contribute to any of the “Elite Levels” (District, Assembly, Senate or Governor) also receive a lanyard/badge that corresponds to their level of support.

On September 21st, “Elite Level” contributors were treated to a PAC reception in Sacramento following the State Tax Liaison Meeting. Attendees networked with special guest Jim Nielsen, Vice Chair of the Assembly Budget Committee, and a member of the Appropriations, Veterans Affairs, and Rules Committees.

If you missed the September PAC event, you’ll have another opportunity in January in conjunction with the Jim Stern Legislative Day event. It’s easy to contribute to the CSEA PAC. Click here to make a contribution online.

YOUR MEMBERSHIP/YOUR ASSOCIATION
by Gail Nanbu, EA

What does your membership in EBAEA mean to you? What do you get out of it? What don’t you get out of it? Is there another organization that gives you as an EA something you don’t get from EBAEA or CSEA? What can we do to make EBAEA better for you?

These are some questions being asked not only at our local Chapter level, but also at the state CSEA level. Kim Kastl, EA, is the Chair of the newly formed CSEA Growth Initiative Task Force (GITF). GITF is a think tank created to generate new ideas and perhaps revisit old ideas which will help drive CSEA, and therefore EBAEA, forward in terms of increased membership and financial stability. If you have any ideas for Kim, email her at kim4ea@yoursecuretaxes.com.

Obviously, this is not just a state issue. It is a local issue, and we invite your comments (positive and negative) and ideas for making EBAEA a meaningful association for YOU. Email me at gail@pgnea.com.
CELEBRATE WITH **FREE BOOZE**
by Peggy Hall, EA

Thank you for supporting the East Bay Association of Enrolled Agents. As our thank you the Membership Committee is hosting the “Thank Goodness It’s Over Celebration” at the dinner meeting on October 17th. We are providing wine for every table.

This would be a good time to invite that EA or CTEC (yes they can join CSEA as a Professional Associate) down the street from your office who is not currently a member. I am sure they are as relieved as we are to gear down. Yoo-Hoo-New Members!

TOWN HALL (TP/IRS Fall Seminar) REPORT
by Linda Koziol, EA

Keeping with previous years’ theme, “Stimulate, Stabilize and Succeed,” the 18th Annual Tax Practitioner/IRS Fall Seminar, hosted by our own East Bay Chapter on September 25 was a great success! The Dublin event offered a solid 7 CPE hours from Federal subject matter experts sharing their knowledge and insights.

Welcoming remarks were provided by James Kinsey, IRS Western Area Manager, Stakeholder Liaison, followed by the day’s Moderator, Andy Rogers, our Chapter President, who kept everyone on task and on time throughout the busy day.

Kicking off the morning session was Carlos Zepeda, IRS Senior Policy Analyst with the Large Business and International Division (LB&I), who spoke on Expatriate Taxation. Vivienne Antal, IRS Senior Stakeholder Liaison in Communications Area of Small Business and Self-Employed Division, followed with the latest on FATCA. California Tax Updates were then presented by Brenda Voet, Taxpayers’ Rights Advocate. Wrapping up the morning was an Estate and Gift Tax presentation by Kyle Martin, IRS Supervisory Estate Tax Attorney from Oakland.

After the lunch break, everything you ever wanted to know about S corps was presented by Brian Maguire, Revenue Agent in SBSE – Examination from the Oakland IRS office. The day concluded with a the latest news headlines in Criminal Investigation offered by Special Agent Kulbir Mand who flashed his federal badge and revolver to encourage voluntary compliance with the Internal Revenue laws.

Many thanks to Gerry Kelly-Brenner, our IRS Senior Stakeholder Liaison, for once again bringing current subject matter experts together for this year’s Seminar. Also, a big thanks goes to all the Chapter volunteers who offered many hours to coordinate this successful event!

HAIL TO THE CHIEF!

Lonnie Gary, EA, USTCP (past EBAEA 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!

SIGN UP NOW FOR “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. 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 a 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 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).
FREE EBAEA mini-seminar: Discharging Taxes in Bankruptcy

Thursday, Oct 18, 6:30 PM
700 Ygnacio Valley Road, Suite 150, Walnut Creek (free parking, close to BART)

Lawyer David A. Arietta, a certified specialist in bankruptcy law, will present a 1-hour seminar covering this timely topic. You can find out more about Mr. Arietta and his practice at http://www.ariettalaw.com.

No CE for this event - but you can still benefit from this free session with a local lawyer to help you better address your clients' situations. Sign-ups will be through the https://www.123signup.com/calendar?Org=ebaea web site, with a limit of ten attendees.

For more information, and to submit questions in advance, please contact Mini-Seminar chair Mark Bole, EA, at mark@MarkBoleTax.com.

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.

CSEA digitTAX 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.

Oct 3 Reliable Research
Nov 7 Foreign Tax Issues for US Citizens
Dec 5 Domestic Tax Issues for Non-Resident Aliens

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

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.

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.
**PRACTICE WANTED**
Enrolled Agent looking to purchase a small to medium-sized tax practice specializing in individuals. I’m not currently looking to purchase 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 neil.1972@yahoo.com

**HELP AVAILABLE**
EA candidate (currently CTEC) seeks seasonal or year-round tax prep position. MBA with systems analyst and technical writer background has strong interviewing, research, analysis, writing and presentation skills and can provide help with business plans, proposals, marketing communications and web site content to your clients with those needs. Limited experience with UltraTax, exposure to QuickBooks and Lacerte, strong MS Office and other software skills. Prefer Walnut Creek area but can commute. Contact Pat at (925) 998-5725.

**HELP WANTED**
Busy Pleasanton office looking for an EA or licensed tax professional with several years experience in tax and Lacerte. Please send a cover letter and resume with references to: info@cataxservices.com.

**Small Group Tax Meetings**

<table>
<thead>
<tr>
<th>Area</th>
<th>Days</th>
<th>Time</th>
<th>Location</th>
<th>EA</th>
</tr>
</thead>
<tbody>
<tr>
<td>Antioch / Brentwood</td>
<td>4th Wed</td>
<td>9:30am</td>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>Neil Narvaez</td>
</tr>
<tr>
<td>Danville Area</td>
<td>4th Tue</td>
<td>9:30am</td>
<td>Buttercup Café, 229 Broadway, Oakland</td>
<td>Pat Dyer</td>
</tr>
<tr>
<td>Livermore Area</td>
<td>1st Wed</td>
<td>9:30am</td>
<td>Shari's Restaurant, 1116 East Stanley Blvd, Livermore</td>
<td>Peggy Hall</td>
</tr>
<tr>
<td>Castro Valley</td>
<td>3rd Wed</td>
<td>9:30am</td>
<td>Carrow's, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
<td>Walt Thomas</td>
</tr>
<tr>
<td>South Alameda County</td>
<td>1st Wed</td>
<td>9:30am</td>
<td>Mimi's, 24542 Hesperian, Southland Mall, Hayward</td>
<td>Walt Thomas</td>
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</tbody>
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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](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

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

Nov 2: “Basic Payroll” in San Francisco, 9am-3pm, Andy Rogers, Andy@TaxBuddha.com

**CALENDAR OF EVENTS**

**October 2012**
3 CSEA digiTAX: Reliable Research
15 TaxTalk discount deadline
17 EBAAE Dinner Meeting: “EIC Pitfalls” @ Holiday Inn, Dublin
18 EBAAE miniseminar: “Taxes in Bankruptcy” @ 700 Ygnacio Valley, Ste 150, Walnut Creek

**November 2012**
1,2,3 EBAAE TaxTalk annual seminar @ Holiday Inn, Dublin
7 CSEA digiTAX: Foreign Tax for US Citizens
28 EBAAE Dinner Meeting: “Ask the Attorney” @ Holiday Inn, Dublin
**NOTE DATE CHANGE**

**December 2012**
5 CSEA digiTAX: Domestic Tax Issues for Non-Resident Aliens
19 EBAAE Dinner Meeting: “Ethics” 2 hours @ Holiday Inn, Oakland
3 years after the end of the nation’s most recent recession, the US employs 3.9 million fewer Americans than when the recession began and 12.7 million people remain jobless. An 18-month recession took place in the country from 12/31/07 to 6/30/09. The number of employed Americans has dropped from 146.3 million on 12/31/07 to 142.4 million on 6/30/12. (Dept of Labor)

Federal spending on Social Security, Medicare and Medicaid has risen from 16% of total government spending in 1967 to 41% of spending in 2011. (OMB)

The average tax rate (including federal income taxes, payroll taxes, and excise taxes) for the bottom 20% of US taxpayers has fallen from 7.5% of before-tax income in 1979 to 1.0% of before-tax income in 2009. (CBO)

To spend $16.394 trillion (our nation’s current debt ceiling), you would have to spend $1 million a minute for the next 31 years, 2 months. (BTN Research)

Three contractors are bidding to fix the White House fence. One is from New Jersey, another from Tennessee and the third, Florida. They go with a White House official to examine the fence. The Florida contractor takes out a tape measure and does some measuring, then works some figures with a pencil. He says, “I figure the job will run about $900: $400 for materials, $400 for my crew and $100 profit for me.” The Tennessee contractor also does some measuring and figuring, then says, “I can do this job for $700: $300 for materials, $300 for my crew and $100 profit for me.” The New Jersey contractor doesn’t measure or figure, but leans over to the White House official and whispers: “$2,700.” The official, incredulous, says, “You didn’t even measure like the other guys! How did you come up with such a high figure?” “Easy,” the Jerseyian explains, “$1,000 for you, $1,000 for me and we hire the guy from Tennessee.”

A: Which do you find more important, money or friends?
B: Friends, of course. I can always borrow money from friends.

2012 - 2013 Board of Directors and Committee Chairs

President: Andy Rogers EA 510-332-0401
1st VP: Gail Nanbu EA 925-943-3993
2nd VP: Eva Konigsberg EA 510-928-5067
Treasurer: Marjorie Williams-Jones EA 510-482-6204
Secretary: Carrie Kroeger EA
Immed Past Pres: Patty Pringle EA 510-912-1682

Director 2012-2013:
Mark Bole EA 925-287-0366
Irene Moore EA 510-791-8962x16
Sal Romo EA 510-471-9492

Director 2012-2014:
Clare Ashby EA
Jan Bridges EA 510-505-0818
Al Wise EA

CSEA Director: Gail Nanbu EA 925-943-3993

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

PIA: Peggy Hall EA 925-388-1040
Quickfinders: Diann Gross EA 925-736-3853
Social Affairs: Dan French 510-299-2764
Website: Eric Rheinheimer EA 510-893-3601
IRS Practitioner Panel: Phil Fiegler EA 510-530-1174
CTEC Panel: Walt Thomas EA 510-487-1691

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

PIA: Peggy Hall EA 925-388-1040
Quickfinders: Diann Gross EA 925-736-3853
Social Affairs: Dan French 510-299-2764
Website: Eric Rheinheimer EA 510-893-3601
IRS Practitioner Panel: Phil Fiegler EA 510-530-1174
CTEC Panel: Walt Thomas EA 510-487-1691

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
The CSEA Board of Directors Meeting was called to order by President Raven Deerwater, EA, on September 22, 2012, in Sacramento, CA. (President Deerwater will be our October Dinner Meeting speaker – come and meet our new president!)

In my report of the July 2012 36th Annual Meeting in Redding, CA, I noted the EBAEA attendees, but failed to include Joanne Anderson, EA, former CSEA Director and EBAEA past president. Joanne was the recipient of the CSEA Thomas P. Hess Education Award for the 2010-2011 year.

At the September meeting, Patricia Kappen, EA, CSEA First Vice President, lead the strategic planning discussion. At the July 2012 Town Hall meeting, participants engaged in a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis as an initial step in the development of the new strategic plan which will guide the Society over the next 3 to 5 years. Subsequent to that meeting, the Society launched a short Member survey aimed at collecting the perspectives of CSEA members which may be incorporated into the strategic planning process. At the September board meeting, the development of the new strategic plan continued as the Board and other attendees broke out into groups to look at the major goal areas resulting from the SWOT analysis - Advocacy, Education, PIA, Membership and Fiscal. The groups then identified strategic trends affecting these areas. The results of this information will be incorporated in the new strategic plan.

The CSEA PAC hosted a very successful reception during the September meetings.

The real work of CSEA is done at the committee level. Each of the committees sets up its action plan and works towards completion of that plans. There are ten committees that meet during each meeting: Audit, By-Laws, Executive, PAC, Legislative Affairs, Membership and Chapter Development, Nominating, Ethics and Professional Conduct, Education, PIA, and Finance and Budget. In addition, there are other committees and subgroups that meet at other times or by telephone conference such as the Scholarship Committee, and various task forces assigned by the CSEA President. Simplistically, the Board of Directors approves or rejects recommendations brought to the Board by the committees. Any Chapter member has the option of attending the board meeting and the committee meetings, and becoming involved in an area important to the member.

The next CSEA Board of Directors meeting will be held January 12 to 13, 2013, in conjunction with Jim Stern Legislative Day on Friday, January 11, 2013, in Sacramento, CA. I encourage all EBAEA members to participate and experience governance at the state level. Jim Stern Day is the only CSEA annual event geared toward developing our grassroots advocacy program and provides guidance and instruction to EAs on how to effectively lobby our legislative representatives.

The Big Valley Chapter and EBAEA will host the 37th Annual Meeting in Dublin, CA, in July 2013. Anyone can effect change, and everyone has a say in their Society. You are all encouraged to join the fun either as a volunteer or as a member participant.
The CSEA State Agencies Liaison Meeting at the Hyatt Regency Sacramento on September 21 was a learning experience in so many ways. This annual event is a day spent with the Employment Development Department, the Board of Equalization, and the Franchise Tax Board. The purpose of this meeting is to increase communication between the three state tax agencies and CSEA tax professionals. The agencies provide new information, and review and clarify issues that are troublesome to tax professionals. The agencies send their upper-echelon representatives and auditors, all of whom share their telephone numbers and email addresses. This, in itself, affords a more open communicative environment in which we can hopefully continue to address the serious problems that plague our tax clients.

The morning began with the EDD, which addressed questions about the EDD ACES or Automated Collection Enhancement System, EDD implementation of Alternative Base Period (ABP), misclassified worker audits, Offers in Compromise processing in conjunction with the state multi-agency Form DE 999CA, and EDD E-Services.

Midmorning, we were privileged to witness the Space Shuttle Endeavour’s final flight as it passed over the Capitol, not once, but twice.

Did you know that the Board of Equalization is the nation’s only elected tax commission? The BOE was represented by a staff member of Sen. George Runner (Ret.), and a supervising tax auditor. Due to the enactment of 2012 budget trailer bill SB1015, the BOE will be communicating the identity of permit holders with delinquent account balances to FTB so they can be matched to banking data under Financial Institution Record Match (FIRM). Levy and collection under this program is a concern and was discussed. Use tax was another BOE hot topic discussed, as was AB 155 (CH 2011-313) or “The Amazon Compromise.”

The afternoon session was spent with the FTB, who sent a strong contingent of 25 officers, administrators, counsels, managers, and, of course, Taxpayers’ Rights Advocate, Steve Sims, EA. Some of the many issues discussed were the “new” FTB website, LLC issues, amended and prior year returns via e-file, penalty waivers, corporation issues, and FTB sponsored legislation.

This was the first time that I attended this meeting, which was truly a learning experience. This is an opportunity to voice one’s concerns, and a chance to develop relationships with representatives of the three State agencies. I was thrilled to come home with phone and email contact information for every one of the 44 state agency representatives that were at the meeting. The advantage I now have of being able to directly contact a state agency representative when my clients have a thorny state issue is priceless, and puts me “ahEAd” of the game!
I'm writing to share a basic overview about how the Affordable Care Act (ACA) will be phased in beginning in 2013 and how it may affect you and your clients. A fellow tax professional, Bonnie Buhnerkempe, EA informed me that the bill was approximately 2,500 pages long! We will, naturally only be addressing a few highlights.

A well-attended IRS Nationwide Tax Forum held from July 17 to July 19 in San Diego, California, yielded valuable information on how IRS intends to proceed on Affordable Care Act (ACA) implementation. IRS representatives said that implementing the ACA will require a lot of information reporting. For example:

- IRS will have to provide information to the state health insurance exchanges that will be established starting in 2014, with the first exchange expected to open in the fall of 2013. Exchanges will need information about household income and size, and since information about “households” is not currently required, additional information may have to be reported on Form 1040.

- Employers will also be responsible for reporting the insurance coverage they provide to employees so that the IRS can determine whether the individuals are eligible for a premium tax credit.

- Employees will be receiving a lot of notices from employers informing them about the options for coverage, the premium tax credit, etc., probably starting around March of 2013 (which may trigger questions for their tax preparers).

So What is New?

Increased Medicare tax for high-earning workers and self-employed taxpayers
Right now, the Medicare tax on salary and/or self-employment (SE) income is 2.9%. If you're an employee, 1.45% is withheld from your paychecks, and the other 1.45% is paid by your employer. If you're self-employed, you pay the whole 2.9% yourself.

Starting in 2013, an extra 0.9% Medicare tax will be charged on: (1) salary and/or SE income above $200,000 for an unmarried individual, (2) combined salary and/or SE income above $250,000 for a married joint-filing couple, and (3) salary and/or SE income above $125,000 for those who use married filing separate status. For self-employed individuals, the additional 0.9% Medicare tax hit will come in the form of a higher SE bill.

Higher threshold for deducting medical expenses
Right now, you can claim an itemized deduction for medical expenses paid for you, your spouse, and your dependents, to the extent the expenses exceed 7.5% of AGI. Starting in 2013, the hurdle is raised to 10% of AGI. However, if either you or your spouse is age 65 or older at year end, the 10%-of-AGI threshold will not take effect until 2017.

Flexible Spending Account Cap
The 24 million Americans who have Flexible Spending Accounts will face a new federally imposed $2,500 annual cap for 2013. These pre-tax accounts, which currently have $5,000 federal limit, are used to purchase everything from contact lenses to children’s braces.

New 3.8% Medicare tax on investment income.
Right now, the maximum federal income tax rate on long-term capital gains and dividends is only 15%. Starting in 2013, the maximum rate on long-term gains is scheduled to go up to 20% and the maximum rate on dividends is scheduled to increase to 39.6% as the so-called Bush tax cuts expire.

But that's not all. Also starting in 2013, all or part of the net investment income, including long-term capital gains and dividends, collected by higher-income folks can get socked with an additional 3.8% "Medicare contribution tax." Therefore, the maximum federal rate on long-term gains for 2013 and beyond will actually be 23.8% (versus the current 15%) and the maximum rate on dividends will be a whopping 43.4% (versus the current 15%). Yikes!

The additional 3.8% Medicare tax applies to: Single individuals with adjusted gross income (AGI) above $200,000; Couples filing a joint return with more than $250,000 AGI

The additional 3.8% Medicare tax will apply to the lesser of your net investment income or the amount of AGI in excess of the applicable threshold. Net investment income includes interest, dividends, royalties, annuities, rents, income from passive business activities, income from trading in financial instruments or commodities, and gains from assets held for investment like stock and other securities. (Gains from assets held for business purposes are not subject to the extra tax.)

**Formula:** The new tax applies to the **LESser** of

1. Net investment income amount
2. Excess of AGI over the $200,000(single) or $250,000 amount (married couple)

**Example 1: Rental Income: Rental Income as Sole Source of Earnings – Real Estate Trade or Business**

Henrietta’s sole livelihood is derived from owning and operating commercial buildings. Thus, these assets are treated as business property and not as investment property. Her income stream is outlined below.

The tax applies as follows:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross Rents</td>
<td>$750,000</td>
</tr>
<tr>
<td>Expenses (Including depreciation and debt service)</td>
<td>$520,000</td>
</tr>
<tr>
<td>Net Rents</td>
<td>$230,000</td>
</tr>
<tr>
<td>New AGI (Net rental income)</td>
<td>$230,000</td>
</tr>
<tr>
<td>Excess of AGI over $200,000</td>
<td>$30,000</td>
</tr>
<tr>
<td>Lesser Amount (Taxable)</td>
<td>$0 (No investment income)</td>
</tr>
<tr>
<td>Tax Due</td>
<td>$0</td>
</tr>
</tbody>
</table>

Henrietta’s rental income is from a trade or business so it is NOT treated as investment income. Thus, she is NOT subject to the 3.8% investment income tax.

**NOTE:** The health care bill created a separate tax for high wage and self-employment business income. Thus, Henrietta IS subject to the new 0.9% (0.009) tax on earned income, because some portion of the net rents represents her compensation for operating the commercial buildings. See additional background below.

*For this example, assume that the total net rents are her sole compensation. The tax on this earned income would be as follows:*

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>AGI</td>
<td>$230,000</td>
</tr>
<tr>
<td>Excess of AGI over $200,000</td>
<td>$30,000</td>
</tr>
<tr>
<td>Tax Due</td>
<td><strong>$270</strong> ($30,000 x 0.9%)</td>
</tr>
</tbody>
</table>

**Example 2: Purchase and Sale of Investment Property (Residential or Commercial)**

Ethan has purchased an investment property for $900,000. During his period of ownership, he takes $230,000 in depreciation deductions. He has also made some improvements to the property. At the time of sale, his adjusted basis in the property is $760,000. He subsequently sells the property for $1.2 million.
In the year of sale, he is single and reports self-employment income of $315,000.

The tax applies as follows:

- **Gain on Sale**: $440,000 ($1.2 million less adjusted basis of $760,000)
- **Depreciation Recapture**: $230,000
- **Total Gain**: $670,000 (Gain on sale plus depreciation recapture)
- **Schedule C Income**: $315,000
- **New AGI**: $985,000 ($315,000 + $670,000)
- **Excess AGI over $200,000**: $785,000 ($985,000 – $200,000)
- **Lesser Amount (Taxable)**: $670,000 (Capital gain of 670k is lesser than Excess AGI of $785k)
- **Tax Due**: $25,460 ($670,000 x 3.8%)
Anyone who thinks the path to "fiscal discipline" is through higher taxes ought to look at the current budget spectacles in New York and California. The two liberal states have among the highest tax burdens in the country, yet both now find themselves with huge budget deficits and are debating still higher taxes to close the gap.

California has the highest state income tax rate in the country (10.3%), while New York State also has a high income tax rate (6.85%), with the combined state and city rate rising to 10.5% in New York City. Their overall government spending totals also happen to top the national charts. And, what do you know, California is $15 billion in the red this year while New York is trying to close a $6.4 billion 2009 budget hole, which budget expert E.J. McMahon of the Manhattan Institute expects to grow to $26 billion over three years.

California hasn't even passed a budget yet, many weeks into the fiscal year. The Democrats in Sacramento have proposed a series of new taxes on businesses and individuals with incomes above $1 million. Their plan would raise the top income tax rate to 12%, which would be the highest in the nation. They would also repeal a tax law allowing businesses to carry forward losses against future profits.

In August, Governor Arnold Schwarzenegger abandoned his promise not to raise taxes and proposed a hike in the sales tax -- by one percentage point for three years, which would bring the rate in many cities to as high as 9%. California taxpayers are fortunate that state law requires a two-thirds majority to pass a budget, which gives Republicans in the legislature leverage to block these tax hikes. They realize that these budget showdowns are the only chance they have to force even modest spending restraint.

A similar mess is playing out in Albany, where Assembly Democrats and Republicans have passed a budget with two added tax rates. Millionaires would face a one-percentage-point rate income tax hike (to 11.5% in New York City), while anyone making more than $5 million would get hit with another 0.85-point hike (to 12.35% in NYC). A new business tax of 4% would also apply to hedge fund managers.

The politicians who want all these new taxes are the same ones who scratch their heads and wonder why so many hedge funds are already based in Connecticut, or why Manhattan is losing its status as financial capital of the world. So far the only voice of reason has been Democratic Governor David Paterson, who has attacked the tax increase and wants spending cuts first.

Mr. Paterson knows what he's talking about, as New York State spending has climbed by 45% in the last five years, according to the Manhattan Institute. As for California, its spending soared to $145 billion in 2008 from $104 billion in 2004. Every time the politicians raise taxes, they merely lift their spending by as much or more, and then plead poverty and demand another tax hike during the next economic slowdown.

The "progressives" who dominate politics in these states target the rich on grounds that they have the ability to pay. They also have the ability to leave. From 1997-2006, New York State lost 409,000 people (not counting foreign immigrants). For every two people who move into the state, three flee. Maybe the problem for New York is merely bad weather, not high taxes.

Except that sunny California is experiencing a similar exodus. Over the past decade 1.32 million more native-born Americans left the Golden State than moved in -- despite beaches, mountains and 70-degree weather. Mostly the people who have fled are the successful, the talented and the rich.

If taxes don't matter, then maybe someone can explain the divergent economic paths of California and New York and America's two other most populous states, Florida and Texas. The latter two states have no personal income tax. Personal income has been growing about 50% faster in Florida and Texas than in California and New York. (See chart.) This year Texas became the No. 1 state for Fortune 500 corporate headquarters. About a dozen of those 58 corporations once called New York or California home, and taxes are one reason they departed.

We realize that none of this will matter to the Sacramento and Albany politicians, whose only priority is taking ever more money from the private economy to feed their patronage interests. But perhaps it will serve as a lesson to other states that haven't yet embarked on this tax-and-spend road to red ink and slower growth.
Man Rules

At last a guy has taken the time to write this all down. We always hear “the rules” from the female side. Here are the rules from the male side. These are our rules! These are all numbered “1” ON PURPOSE!

1. Men are NOT mind readers. (FIRST & FOREMOST RULE)

1. Learn to work the toilet seat. You’re a big girl. If it’s up, put it down. We need it up, you need it down. You don’t hear us complaining about you leaving it down.

1. Sunday sports - It’s like the full moon or the changing of the tides. Let it be.

1. Crying is blackmail.

1. Ask for what you want. Let us be clear on this one: Subtle hints do not work! Strong hints do not work! Obvious hints do not work! Just say it!

1. Yes and No are perfectly acceptable answers to almost every question.

1. Come to us with a problem only if you want help solving it. That’s what we do. Sympathy is what your girlfriends are for.

1. Anything we said 6 months ago is inadmissible in an argument. In fact, all comments become null and void after 7 days.

1. If you think you’re fat, you probably are. Don’t ask us.

1. If something we said can be interpreted two ways and one of the ways makes you sad or angry, we meant the other one.

1. You can either ask us to do something or tell us how you want it done. Not both. If you already know best how to do it, just do it yourself.

1. Whenever possible, please say whatever you have to say during commercials.

1. Christopher Columbus did NOT need directions and neither do we.

1. ALL men see in only 16 colors, like Windows default settings. Peach, for example, is a fruit, not a color. Pumpkin is also a fruit. We have no idea what mauve is.

1. If it itches, it will be scratched. We do that.

1. If we ask what is wrong and you say “nothing”, we will act like nothing’s wrong. We know you are lying, but it is just not worth the hassle.

1. If you ask a question you don’t want an answer to, expect an answer you don’t want to hear.

1. When we have to go somewhere, absolutely anything you wear is fine... Really.

1. Don't ask us what we’re thinking about unless you are prepared to discuss such topics as Football or Hockey.

1. You have enough clothes and you have too many shoes.

Thank you for reading this. Yes, I know, I have to sleep on the couch tonight; but did you know men really don’t mind that? It's like camping. Pass this to as many men as you can - to give them a laugh. Pass this to as many women as you can - to give them a bigger laugh.
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Holiday Inn - 6680 Regional Street, Dublin, CA 94568

Nov. 1, 2, & 3 - 8:00 AM – 5:00 PM
Presented By
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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)
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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
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******
Any One Day
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- 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.”

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

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Thursday:
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Chicken Piccata
Vegetable Lasagna

Friday:
London Broil
Chicken Dijonaise
Garden Vegetable Risotto

Saturday:
Salmon
Chicken Pomodoro
Eggplant Parmesan
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Make Check Payable to EBAEA (return this registration form) and mail to:
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30100 Mission Blvd., Suite 6
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Name: ____________________________________

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Check all that apply:       EA         CTEC         Non-member

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

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Total Payment $ _________

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__ Pork Loin Dijonaise    __ London Broil      __ Salmon
__ Chicken Piccata        __ Chicken Dijonaise   __ Chicken Pomodoro
__ Vegetable Lasagna      __ Garden Vegetable Risotto __ Eggplant Parmesan

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<td>14</td>
<td>GRAND TOTAL: Add lines 11, 12, and 13.</td>
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</tbody>
</table>

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CD Discount: 20% off each CD when purchased with the print version (e.g., 20% off three 1040 CDs when purchased at the same time as three print 1040 Handbooks).

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