NEXT MEETING  Wed, December 19, 2012

Place:  OAKLAND AIRPORT HOLIDAY INN
(go to  http://www.hioaklandairport.com/oakland-ca-hotel-directions.asp)
4:00  Board Meeting
5:45  Networking
6:15  Dinner Buffet  (note earlier start time)
7:00  Program: “Ethics”  (2 hours)

Cost:  $35.00 with reservation by Friday December 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.

December Topic: “Ethics: Proper Communication”  (meets 2 hour requirement)

Speaker:  Thomas Johnston, EA
by Irene Moore, EA  Program Chair

This month we will have a review of good communication principles and IRS guidance in communicating with clients and the IRS regarding the preparing of returns and representing clients.  The presentation is authored and presented by our own Past President Tom Johnston, EA, who has served on CSEA’s Ethics and Professional Conduct Committee for six years.

You will increase your awareness and observation of Treasury Circular 230 and appropriate Internal Revenue Code Sections relevant to communication with the client or IRS.  Also reviewed will be the new proposed changes to Circular 230.  This presentation should inspire you to improve your communication with clients and government agencies and will give tips and experiences of others to help you avoid the pitfalls of others.

Tom Johnston is retiring after 30 years from a tax practice in San Ramon specializing in estate, trust, and personal tax returns and representation for his clients.  Tom is a Fellow of NTPI, has taken classes in the Master of Tax program at Golden Gate University, and has been an Enrolled Agent since 1986.

PRESIDENT’S MESSAGE
by Andrew Rogers, EA

Ah, fall, when a young man’s fancy lightly turns to thoughts of…retirement?  Alfred Lord Tennyson may not approve, but from the angst I’ve seen for taking the RTRP test, it sounds like many are thinking about getting out of the business.  At least that’s what experienced preparers who are not EA’s are saying.

Ironically, the people I hear from are the ones attending classes to keep up their education.  I suspect there are some preparers who are blissfully ignorant, and won’t even bother with this whole PTIN thing; those are more likely the ones who should stop preparing taxes.

According to the IRS,  (http://www.irs.gov/Tax-Professionals/Return-Preparer-Office-Federal-Tax-Return-Preparer-Statistics ) as of the beginning of November, 32,902 people have passed the RTRP exam, but there are 314,860 preparers with provisional PTINs who have not yet passed the test; based on anecdotal evidence, it appears there are currently about 10,000 people per month passing the exam.  Doing a little math, we’ll need to more than double the volume of exams to accommodate those who must to pass the exam before 12/31/13 or lose their PTIN status.  But even worse, I suspect few people will take the exam in February-April, so there are really only eight months to take the exam, meaning about 40,000 people need to take (and pass) the exam per month.  I don’t think they all will.

It would appear those of us who continue to be qualified to prepare returns will be drowning in a sea of returns as we take on the clients set loose by retiring preparers, however I doubt it.  The retirement of preparers who are too cranky to take the exam or fear not passing are probably not preparing the kind of returns En-
rolled Agents prepare. Those clients will either use free file at IRS.gov, prepare their own, or 'go underground' to unregistered preparers who are using TurboTax© or the like, and not signing the returns.

Even so, there are some who are ready to retire and hope to sell their practice. One of the ways of valuing a business is based on sales volume of an ongoing concern. The client list of some 'retiring' tax preparers is probably not worth a lot, but for actual clients in a real tax business, my personal experience of the value is 1x to 1.2x the annual revenue the returns generate (your results may vary). One of my class attendees found 2.5x to 2.7x sales by Google search, but this does not apply well to a business that provides a personal service as the main (only?) deliverable product. Yes, you’d like to sell your old copier and computers, but the more technology advances each year, the less value is retained by computers more than two years old. Value of the lease for the office? There may be some cachet in people arriving at the same physical location each year for their tax appointment, but for me personally, this would probably be a reduction to the value, as the largest fixed cost to the business. (I’d rather meet clients at Starbucks and work out of my house anyway.)

There is also the matter of finding a suitable buyer. Several of us were looking at a practice to buy; it was all off once the seller realized we were all Enrolled Agents, and not CPA’s. This might not be your personal prejudice (particularly if you’re reading this in the Bulletin of the EBAEA), but you’ve probably grown attached to your clients and want to be sure they will be serviced well in your absence. You may not want to sell to the newbie who just passed the EA exam. Again, ironically, the person who is too busy to add any more clients would be the perfect candidate, if they were interested.

There is also the question of continuing to work at the business during a transition period. I’ve never heard about this working out, but it might work for someone. If you’re concerned the person you sold to will be incompetent and ruin the value you’ve created, don’t sell to them. Your looking over the shoulder of the buyer will just make them mad. (I’m not saying don’t answer questions, but wait to be asked.)

Do you really want to sell? There will be those clients you just can’t sell, like your brother-in-law, but you were probably doing that return for free anyway. Are you going to become an underground preparer and do 5-10 returns? It’s actually OK if you don’t charge for these returns — you are an exception to the list of preparers who need to register. You have to be paid to be subject to all the requirements of a preparer. (You could also be an unpaid VITA volunteer.)

How do you find someone to buy your practice? You can use a broker, you can advertise with your organization, or you can ‘ask around’ to your friends. I suppose you could also stand outside Prometric waiting for someone to emerge who looks ‘taxy.’ You may want to attend a practice management workshop as a way to make your practice more attractive to buyers. And you may find people there who are trying to expand their existing businesses who could be candidates to purchase.

So, with all your spare time, would you like to volunteer at East Bay Chapter?

**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.

**CSEA JIM STERN LEGISLATIVE DAY**

**Friday January 11, 8am - 3:45pm**
at the State Capitol in Sacramento
Cost $75

What is Jim Stern Legislative Day? This CSEA event FOR MEMBERS ONLY is geared towards developing our grassroots advocacy program and providing guidance and instruction to EAs on how to effectively lobby our legislative representatives. This is a chance to interact with “Sacramento” on legislative issues that impact EAs and our clients. Whether you have never participated, or you are an old hand at this, you are encouraged to come out and help explain to the legislators and their staff who EAs are and what we do; discuss legislative concerns; lobby for CSEA positions; and offer ourselves as a resource to policymakers as tax experts.

This CSEA Members-only annual event will begin with presentations from various leaders and experts who will explain legislative issues impacting tax professionals and taxpayers as well as tips and techniques EAs can use during their visits with legislative offices later that day. CSEA will coordinate appointments with representatives from both Senate and Assembly offices for each participant who registers to attend.

These visits give Members the opportunity to introduce themselves, explain what EAs do, discuss legislative concerns and lobby for CSEA’s positions, and offer themselves as a resource to policymakers as tax experts.

The day will conclude with a wrap-up where participants will share what they learned during their legislative visits and plan any follow-up that needs to occur. This is a prestigious and interesting event you will not want to miss. Register online at [https://webportal.csea.org/Events/CalendarEventsListView.aspx](https://webportal.csea.org/Events/CalendarEventsListView.aspx)
CSEA BOARD and COMMITTEE MEETINGS
January 12-13, 8am Saturday - 5pm-ish Sunday
Hyatt Regency, 1209 L Street, Sacramento

In addition to the Board of Directors and Committee meetings, members are encouraged to attend the Member Dinner ($50) on Saturday, January 12 at 7:00 pm, to meet and network with EAs from all over the state. You must pre-register for dinner, email dnogle@csea.org for more information and a registration sheet, or online: https://webportal.csea.org/Events/CalendarEventsListView.aspx

The second CSEA PAC Reception will be held on Friday evening starting at 6:45 pm for CSEA PAC contributors at a specific dollar level. See the article in this current Bulletin by Lonnie Gary, EA for more information.

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.
Dec 5 Domestic Tax Issues for Non-Resident Aliens

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 Jim Stern Legislative Day. It’s easy to contribute to the CSEA PAC. Click here to make a contribution online.

WELCOME NEW MEMBERS
We welcome the following new Members:
Denise Marie Foster, EA
Timothy MJ Mulgrew, EA
Robert L. Strawn, EA

If you have just joined and you 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.

OGDEN CAF INFO CHANGES
Thanks to Phil Fiegler, EA, for this tip
Ogden Central Authorization File has a new fax number for submitting Powers of Attorney and related docs: (855) 214-7522. Effective 12/31/12, the old number (801) 620-4249/50/51 will be phased out. The mailing address is:
Internal Revenue Service
1973 N Rulon White Blvd
M/S 6737
Ogden UT 84404

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).

DISSECTING AN ENGAGEMENT LETTER
On Saturday, Nov 10, attorney Jason Galek met with a select group of Members at the Chapter Office in Hayward. Jason presented some in-depth followup information developed after his presentation at our August dinner meeting. The participants were able to gain a much greater appreciation of the dangers and opportunities surrounding how we practice; and plenty of questions were asked so all achieved a thorough understanding of what they needed to do.

Please contact Mark Bole, mini-seminar chairperson, at mark@MarkBoleTax.com for more information or with questions or suggestions for future mini-seminars.
EDD and FAMILY EMPLOYEES
(time-sensitive information)

If you have clients who employ only family members (or if you fit that category), pay attention:

For decades, EDD has issued an EIN which we have used to report all wages. Beginning with their conversion from quarterly reviews to annual review last year, EDD has added new filters to identify possible under-reporting/underpayment. One of these filters will catch any wages which do not have UI and SDI withheld, and generate a Notice of Assessment to the employer. No problem, we just write a letter or make a phone call and clear it up, right? WRONG. Due to those system changes, EDD currently has a FIFTEEN MONTH backlog on resolving these cases. How do you work around this?

It turns out EDD has always had *three* different types of EINs. There is the normal “commercial” account, which reports wages subject to UI and SDI (and until last year, worked fine for family employees who were exempt from UI and SDI). There is a “PIT” account, which reports wages which are exempt from UI and SDI and subject *only* to PIT. Finally, there is an "elected" account, which deals with employers who have elected out of SDI and into a VPDI plan - we can ignore this type of account.

If you or your client are reporting PIT-only wages under a “commercial” EDD account number, you are going to get assessment notices for unpaid UI and SDI from now on. In order to avoid this problem, you should have the employer register for a new, “PIT” account with EDD and report the family wages under that account. As most family employers file returns annually, there is still time to implement this change before closing out the 2012 reporting year.

This advice is based on a conversation I had with a very nice Enrolled Agent named Cory at the EDD help line at 855-866-2655. Please do your own research and confirm the proper procedure and effects if you decide to make a change for yourself or for your clients.

Editor: The above was sent out via the NEWS mailing list. Two members supplied additional info:

Andy Rogers contacted EDD, who told him:

“…a PIT only account can be used if the employer does not anticipate any other employees. However, if the family employee is a child, the exemption will end on the child’s 18th birthday, so the employer would then need a regular account. Same if the employer later hired a regular employee.

However, whether the employer has a regular commercial account or a PIT only account, they should be filing a DE 9 and DE 9C each quarter. As you know, only certain domestic employers are allowed to file an annual return.”

Alison Jacks offered:

“This is good information for folks to have and it doesn’t apply just to employers with only family employees.

I have a client with both a family employee and a non-family employee. The client had to apply for two EDD account numbers and now files separate quarterly forms for each account. This turns out to be quite a pain, since QuickBooks provides no support for this situation. I found out about this requirement from the EDD late in 2010 and had to correct all the state forms for that year.”

Editor: Contradictory advice from EDD? Sounds like it. We could not straighten this out by press deadline, and as it may be a time-sensitive issue for your clients, we are printing all the information we have.

Please call EDD to get clarification regarding your client’s exact situation.

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.

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. Experience with UltraTax and QuickBooks, some exposure to Lacerte, strong MS Office and other software skills. Prefer Walnut Creek area but can commute. Contact Pat at (925) 998-5725.
HELP WANTED
Fremont firm, providing business services for 27 years, looking for a year-round, part-time tax professional to start with our team mid-January. Minimum 3 years experience preparing and reviewing individual, corporate, LLC and partnership returns required. Must be experienced in QuickBooks and the use of tax software. Enrolled Agent with degree preferred. View our website at www.TotalBizCare.com Please send resume to info@totalbizcare.com.

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.

HELP WANTED
Small San Ramon CPA tax practice is seeking a first or second year EA (or candidate) to input (mostly) individual tax returns mid-January through mid-April. It is hoped that the EA filling this position will return seasonally for about a 3 year period. The CPA will help the right EA learn tax code application as well as assisting in the growth of their own practice in exchange for their diligence and determination. Compensation is commensurate with ability. Please email cover letter and resume to dave@deponceau.com.

HELP WANTED
Senior Tax Preparer (EA or CPA) and Tax Preparer (EA or CRTP) for Hayward, CA tax office. Candidate must be capable of completing accurate, timely client tax returns using Lacerte Tax Software. Must be reliable, responsible and detail oriented. Five to ten years of verifiable experience as an EA, CPA or CRTP required. Send a detailed cover letter outlining experience and a resume with at least three professional references to Kim Kastl, EA at personnel@yoursecuretaxes.com. Complete job descriptions at www.yoursecuretaxes.com.

COPIER/SCANNER FOR SALE
Canon Image Runner 2800 digital copier, perfect condition. Sorts, feeds, and staples. $850. Ethernet port, network printer and scanner. Superior to desktop scanners. Also has fax board. 22” W X 26 1/2” D X 43” high. Scanner setup will need to be done by IT guy, 1 hr. service call. Prints to all OS, scans to all except Win 7 64-bit. OK for 32-bit. Contact Phil at 510-530-1174.

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

Small Group Tax Meetings

<table>
<thead>
<tr>
<th>Location</th>
<th>Date/Time</th>
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<tbody>
<tr>
<td>Antioch/Brentwood</td>
<td>Fridays 8:00am</td>
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<tr>
<td>Ken Seamann EA</td>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood (925) 634-8297</td>
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<tr>
<td>Danville Area</td>
<td>4th Tue 9:30am</td>
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<tr>
<td>Pascals French Oven, 155 Railroad Ave, Danville (510) 366-8836</td>
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<tr>
<td>Oakland Area (Near BART)</td>
<td>4th Tue 9:00am</td>
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<tr>
<td>Andy Rogers EA</td>
<td>Buttercup Café, 229 Broadway, Oakland (510) 332-0401</td>
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<tr>
<td>Livermore Area</td>
<td>Fridays 8:45am</td>
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<tr>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore (925) 606-8181</td>
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<tr>
<td>Castro Valley</td>
<td>3rd Tue 8:00am</td>
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<tr>
<td>Dagmar Bedard EA</td>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV (510) 537-3883</td>
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<tr>
<td>South Alameda County</td>
<td>1st Wed 9:30am</td>
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<tr>
<td>Mimi’s, 24542 Hesperian, Southland Mall, Hayward (510) 487-1691</td>
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<tr>
<td>Sal Romo EA or Walt Thomas EA</td>
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<tr>
<td>Peggy Hall EA</td>
<td>(925) 388-1040</td>
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MEMBERS SPEAK
For EBAEA members to list speaking engagements next month, please email details to Andy@TaxBuddha.com

Dec 18: “Your First Schedule C” in San Francisco, 6-8:30pm, Andy Rogers, Andy@TaxBuddha.com

Jan 8: “Basic Payroll” in San Francisco, 9am-3pm, Michelle Zimmerman

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

CALENDAR OF EVENTS

December 2012
5 CSEA digiTAX: Domestic Tax Issues for Non-Resident Aliens
19 EBAEA Dinner Meeting: “Ethics” 2 hours @ Holiday Inn, Oakland

January 2013
16 EBAEA Dinner Meeting: "tba" @ Holiday Inn, Dublin
1% of the US population accounts for 21.8% of all health care expenditures. 5% of the population accounts for 49.5% of all health care expenditures. 50% of the US population accounts for just 2.9% of all health care expenditures. 15% of the population accounts for no health care expenditures. (National Institute for Health Care Mgmt)

The first income tax filing year was 1913. Americans paid 1% in taxes on the first $20,000 of taxable income in 1913. (IRS)

1 out of every 6 American workers is employed by the government, either at the federal, state or local level (including the 7.8 million teachers who are technically employees of their local governments). (Dept of Labor)

The life expectancy at birth of an average American was 62.9 years in 1940, 5 years after Social Security was created in 1935. Life expectancy is 78.7 years today. (Center for Disease Control)

In the 1930s, the average length of a home mortgage taken out by an American homebuyer was only 5-10 years. (Penn Institute of Urban Research)

2012 - 2013 Board of Directors and Committee Chairs

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

President: Andy Rogers EA 510-332-0401
1st VP: Gail Nanbu EA 925-943-3993
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Secretary: Carrie Kroeger EA
Immed Past Pres: Patty Pringle EA 510-912-1682
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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)
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Legislative: Morris Miyabara EA 650-867-4507
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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

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

Happy Christmas and Happy New Year! (PC version)
Please accept with no obligation, implied or explicit, my best wishes for an environmentally conscious, socially responsible, low-stress, non-addictive, gender-neutral celebration of the winter solstice holiday, practiced within the most enjoyable traditions of the religious persuasion of your choice, or secular practices of your choice, with respect for the religious/secular persuasion and/or traditions of others, or their choice not to practice religious or secular traditions at all.

I also wish you a fiscally successful, personally fulfilling and medically uncomplicated recognition of the onset of the generally accepted calendar year 2013, but not without due respect for the calendars of choice of other cultures whose contributions to society have helped make America great. Not to imply that America is necessarily greater than any other country nor the only America in the Western Hemisphere.

This wish is made without regard to the race, creed, color, age, physical ability, religious faith or sexual preference of the wishee.

My best to you and yours on this (Chanukwanzamas?)

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
Dog’s Purpose
(from a 6-year-old)

Being a veterinarian, I had been called to examine a ten-year-old Irish Wolfhound named Belker. The dog’s owners, Ron, his wife Lisa, and their little boy Shane, were all very attached to Belker, and they were hoping for a miracle.

I examined Belker and found he was dying of cancer. I told the family we couldn’t do anything for Belker, and offered to perform the euthanasia procedure for the old dog in their home.

As we made arrangements, Ron and Lisa told me they thought it would be good for six-year-old Shane to observe the procedure. They felt as though Shane might learn something from the experience.

The next day, I felt the familiar catch in my throat as Belker’s family surrounded him. Shane seemed so calm, petting the old dog for the last time, that I wondered if he understood what was going on. Within a few minutes, Belker slipped peacefully away.

The little boy seemed to accept Belker’s transition without any difficulty or confusion. We sat together for a while after Belker’s death, wondering aloud about the sad fact that animal lives are shorter than human lives.

Shane, who had been listening quietly, piped up, “I know why.”

Startled, we all turned to him. What came out of his mouth next stunned me. I’d never heard a more comforting explanation. It has changed the way I try to live.

He said, “People are born so that they can learn how to live a good life -- like loving everybody all the time and being nice, right?” The six-year-old continued, “Well, dogs already know how to do that, so they don’t have to stay as long.”

There comes a time in life, when you walk away from all the drama and people who create it. You surround yourself with people who make you laugh, forget the bad, and focus on the good. So, love the people who treat you right. Think good thoughts for the ones who don’t. Life is too short to be anything but happy.

Falling down is part of LIFE...Getting back up is LIVING...
Are You Thinking Of Running for NAEA’s Affiliate Council?

Want to help strengthen NAEA’s state affiliates? Want to be more involved with achieving NAEA’s strategic goals? If so, consider running for the Affiliate Council – it’s a great way to make a difference!

What is the Affiliate Council?
The Affiliate Council operates under the guidance of NAEA’s Board of Directors and is comprised of six state affiliate leaders elected by the NAEA state affiliate presidents. The Council works very closely with NAEA staff and leadership to achieve meet the charges outlined by the NAEA President and increase value for members state affiliates. In general, the Council encourages affiliate participation in membership recruitment and retention activities; encourages and assists affiliates in overall organizational development activities; and explores and develops meaningful benefits for NAEA members. The specific charges vary each year, but the relationship-building aspect of the Council will continue as a mainstay function of the Council.

Terms for the Affiliate Council are two years, with three positions coming up for election each year. This provides the Council with both new blood to keep ideas fresh as well as consistency for projects and programs under the Council’s auspices. New Council members officially begin service at the spring meeting, but the Council normally begins to include incoming Council members in the early spring so that they are fully acclimated with the Council’s work by the time they formally join the Council.

How do I run for the Affiliate Council? NAEA will issue a call for nominations which will include an online survey. Nominees will be asked about their ability to commit, thoughts and ideas regarding the Council’s duties and ultimately why they want to serve on the Affiliate Council. Nomination and survey instructions will be shared on the affiliate listserv in December, with the actual election taking place in January.

Please be prepared to give detailed answers to these types of nomination questions:

- Have you read NAEA’s 2012-2015 strategic plan? Do you have comments you’d like to share regarding the plan with your colleagues on the state affiliate leadership level?

- Serving on the Affiliate Council requires a commitment of time and effort over the next two years, and includes active participation in monthly Affiliate Council conference calls, monthly affiliate conference calls and attendance at Exchange meetings. There is no reimbursement for travel or other costs associated with this position. Do you have the emotional, fiscal and creative resources to fulfill this commitment?

- Ultimately, why do you want to serve on the Council? What strengths will you add to the Council’s composition?

Keep in mind that your survey responses will serve as a candidate profile that will be shared with the state leaders. Please give comprehensive answers to show why your peers should vote for you!

If you know an affiliate leader you think should serve on the council, please encourage them to apply!
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