NEXT MEETING Wed, May 15, 2013
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: “Tax Fraud”
Cost: $35.00 with reservation by Friday May 10
$45.00 with reservation after deadline
Sign up online at: https://www.123signup.com/calendar?Org=ebaea (please print out your confirmation to ensure that you clicked all the right buttons to register) Questions: email ebaea@ebaea.org (preferred) or call 800-617-1040.

May Topic: “Tax Fraud”
Speaker: Nicholas Connors, IRS
by Peggy Hall, EA Program Chair
This month’s presentation is a review of the Special Enforcement Program of the IRS “Fraud Group” including what constitutes fraud. Review typical audits including Suspicious Activity Reports, assistance with Criminal Investigation cases and DOJ. Review field exam audit process including selection of returns, typical audit required steps and taxpayer rights, mutual responsibilities vis a vis the IRS and the taxpayer, and the conclusion of the audit. Various closing scenarios will be discussed.

Nicholas Connors, Special Enforcement Program (SEP) Revenue Agent, began his career with the IRS in 2001 as an SBSE general program Revenue Agent in San Jose. While there he audited sole proprietors, C corporations and flow through entities including partnerships, S-corporations and trusts. In 2006, he moved to Special Enforcement, a small national program that targets unscrupulous individuals involved in both legal and illegal-sourced businesses. He investigated activities including political corruption, narcotics, racketeering, organized crime and high-profile white-collar criminals. While in SEP, Mr. Connors has been qualified as an expert witness and provided testimony in criminal tax cases in the 9th District, as well as civil tax cases in Tax Court. Currently he is on a long-term acting Group Manager assignment. Mr. Connors is a CPA and a Certified Fraud Examiner.

PRESIDENT’S MESSAGE
by Andrew Rogers, EA
By the time you read this, it will be all over. Centuries ago, the Mayans predicted that the tax season would come to an end on Monday, April 15th this year. I, for one, am partying like it’s 1999 (a year I remember well!) That’s the year I got my EA license. What did I do when I got my license? Taxes. And I’m celebrating again this year by…doing more taxes.

By now you’ve dealt with all those ‘simple returns’ (“simple” according to the clients) at least enough to prepare an extension, and you’ve probably had one or two clients burst into tears because they owe a lot of tax they had no idea they’d possibly ever owe. You’ve heard the ridiculous pleas and bargaining: “Can’t we reduce some of my expenses and see if that lowers my taxes?” – Yes we could, if we wanted to commit tax fraud to gain you a thousand dollars in Earned Income Credit, sure I’m willing to risk my license and a $500 preparer penalty so you can save $1,000 this year, that sounds good to me! Oh, and feel free to dispute my fee as a way to make the whole process less expensive for you. You will only risk a minor sentence, ask Al Capone, it’s totally worth it!

One of the most egregious cases the IRS includes in their “dirty dozen tax scams” was the Fuel Tax Credit out of the Midwest and South at a multi-office Jackson Hewitt Franchise, not disparaging the franchise, but one of the owners seems to have decided: “this year, fuel tax credit for everyone!”
See Form 4136 for more information, but the fuel tax credit is a refund of federal tax on diesel fuel sold commercially, and this tax pays for repairs to roads—so, more fuel, more wear and tear on the roads, more tax to pay for road repair—sounds equitable to me. If you use diesel fuel on your farm for your tractor, or to run your generator, you are not wearing down the asphalt on the roads, so you can get a credit for the fuel tax you paid when you purchased the diesel. This litigated case was a taxpayer who is a professional haircutter who claimed a credit for 25,000 gallons of fuel.

For perspective, I have an old Ford F-150 pickup truck that gets about 12 miles to the gallon, so if I drove 12,000 miles in a year, I’d use 1,000 gallons. Of course I don’t drive 12,000 miles a year—it gets 12 miles to the gallon!

The IRS calculated that 25,000 gallons of fuel used in the barber’s car would be 1,370 miles a day (25,000 gallons/365 days = 68.5 gallons per day in a car that gets 20 miles per gallon).

To drive 1,370 miles per day, you’d need to drive at 60 miles per hour for 22.8 hours. Every day of the year. Off road. As a barber. All night haircuts on a tractor moving 60 miles an hour anyone? Bueller? Bueller?

The barber lost the case. The owner of the franchise paid preparer penalties.

My recommendation: take all the credits your clients are due, but don’t get too “creative.” Let’s prepare good returns.

OK, back to the salt mines.

**CALENDAR CHANGE**

The May Board Meeting is rescheduled from Wednesday 5/15 to Friday 5/17 at the Chapter Office Conference Room, 30100 Mission Blvd Hayward CA starting at 10:00 am {to 2:00 pm} for the Board to meet and discuss the ’13-14 budget. We hope to have lunch, and chapter members are encouraged to attend if you’d like some input on the programs we will have for next year. Did I mention lunch?

**DINNER MEETING CE INFORMATION**

- IRS Program Number: WZA09-T-00081-13-I
- Qualifies for 1 Hour Federal Tax Law Topics
- CTEC Course # 1001-CE-0152 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).

**IRS PANEL ERRATA**

If you received the March IRS panel notes, PLEASE read the article at the end of this issue for IMPORTANT EXTENSION ERRATA.

**EBEA EA ANNUAL MEETING NOTICE**

by Andy Rogers, President, EBAEA

The Annual Meeting of the East Bay Association of Enrolled Agents (EBAEA) will be held at the May EBAEA Monthly Dinner Meeting on May 15th, 2013 at 6:45 pm at the Dublin Holliday Inn. The business of the Annual Meeting will include consideration of the following motion:

The Board of Directors of the EBAEA proposes that the action taken by the EBAEAs to suspend the rule at Article 5.02 and to allow Marjorie Williams-Jones to serve a third consecutive term as Treasurer of the Association for the 2012-2013 Association year is ratified.

Background – At the 2012 Annual Meeting of EBAEA Marjorie Williams-Jones was elected Treasurer for a thirds consecutive term. It was subsequently discovered that EBAEA Bylaws Article 5.02 limited officers of the Association to serve no more than two consecutive terms in one office. Accordingly, after consideration of several alternatives the EBAEA Board of Directors voted to suspend the rule at Article 5.02 and to ask the membership to ratify that action at the 2013 Annual Meeting.

Additionally, the EBAEA Nominating Committee has proposed the following slate of candidates for our 2013-2014 fiscal year:

- President: Gail Nanbu, EA
- 1st VP: Al Wise, EA
- 2nd VP: open
- Treasurer: open
- Secretary: Carrie Kroeger, EA
- Immediate Past President: Andy Rogers, EA
- Director 2013-2015:
  - Sal Romo, EA
  - open
- Director 2012-2014:
  - Clare Ashby, EA
  - Jan Bridges, EA
  - Patty Pringle, EA (to fill Al Wise, EA term)
- CSEA Director: Al Wise, EA

The EBAEA Bylaws provide that eligible members can run from the floor with no advance notice. However, as a courtesy to those planning the meeting (which is already under a very tight timetable), it is requested that any floor candidate provide advance notice to the Nominating Committee through its Chair, Patty Pringle at (925) 320-7800.
**TGIO PARTY**

*DeStress, DeBrief, Thank Goodness It Is Over Party*

Sat May 4, 5:30pm to 9pm at Peggy Hall’s house
38 Freitas Dr, Moraga RSVP (925) 388-1040

Get together to commiserate, share tips about what worked and what didn't work in your tax practice, words of wisdom etc. Or put taxes out of your mind and find out about common interests of fellow Enrolled Agents. We are the survivors, so let’s celebrate together.

Feel free to bring loved ones who haven’t seen you in a while. We will sing songs like “If clients don’t complain you are not charging enough.” “That is Congress's fault for making the laws, not mine.” “Don’t kill the messenger!” “You thought getting married would save taxes, boy, were you wrong.” “The Retirement Plan Withdrawal Blues.” Bring a munchie or a drink.

**STUCK ON A TAX QUESTION? CALL JOE!**

Check out CSEA’s Tax Research Service. You can rely on the knowledge and expertise provided by Joe Calderaro, EA, CSEA’s Tax Resource Specialist, to help you with the most complicated tax questions. Joe has more than 40 years of IRS examination, collection, and taxpayer service experience tackling the kinds of questions tax professionals address every day. This helpful service is available to CSEA Members at the discounted cost of $40 per incident and non-Members at the rate of $60 per incident. Call (916) 366-6646 to take advantage of CSEA’s Tax Research Service.

**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.

**GORGEOUS OFFICE AVAILABLE**

Class A building with two professional offices, work area, kitchen/storage room and lobby area. Second story suite with elevator close by. Floor-to-ceiling windows overlook park. Twenty restaurants and Starbucks and Peets, all within a five minute walk. Two blocks from I-680 freeway exit in downtown Pleasant Hill. Call Duncan at (925) 691-1040.

**Small Group Tax Meetings**

<table>
<thead>
<tr>
<th>Location</th>
<th>Time</th>
<th>Contact Person</th>
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<tbody>
<tr>
<td>Antioch/Brentwood</td>
<td>Fridays 8:00am</td>
<td>Ken Seamann EA</td>
</tr>
<tr>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
<td>(925) 634-8297</td>
<td></td>
</tr>
<tr>
<td>Danville Area</td>
<td>4th Tue 9:30am</td>
<td>Michael Power EA</td>
</tr>
<tr>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>(510) 366-8836</td>
<td></td>
</tr>
<tr>
<td>Oakland Area (Near BART)</td>
<td>4th Tue 9:00am</td>
<td>Andy Rogers EA</td>
</tr>
<tr>
<td>Buttercup Café, 229 Broadway, Oakland</td>
<td>(510) 332-0401</td>
<td></td>
</tr>
<tr>
<td>Livermore Area</td>
<td>Fridays 8:45am</td>
<td>Jerrilynn Krebs EA</td>
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<tr>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
<td>(925) 606-8181</td>
<td></td>
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<tr>
<td>Castro Valley</td>
<td>3rd Tue 8:00am</td>
<td>Andy Rogers EA</td>
</tr>
<tr>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
<td>(510) 537-3883</td>
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<tr>
<td>South Alameda County</td>
<td>1st Wed 9:30am</td>
<td>Mark Bole EA</td>
</tr>
<tr>
<td>Mimi’s, 24542 Hesperian, Southland Mall, Hayward</td>
<td>(925) 388-1040</td>
<td>Peggy Hall EA</td>
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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 unsubscribe 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)

**MEMBERS SPEAK**

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

Apr 23: “Basic Payroll” in Concord, 9am-3pm, Michele Zimmerman EA, michele.zimmerman@comcast.net

Apr 30: “Basic Payroll” in Oakland, 9am-3pm, Mark Bole EA, mark@MarkBoleTax.com
**CALENDAR OF EVENTS**

**April 2013**
- No Dinner Meeting – have a nice nap!
- 19 CSEA SuperSeminar registration deadline

**May 2013**
- 4 TGIO party!
  @ Peggy Hall’s house, Moraga
- 14-16 CSEA SuperSeminar
  @ Bally’s Las Vegas, NV
- 15 EBAEA Annual Meeting: “Tax Fraud”
  @ Holiday Inn, Dublin
- 30-6/1 CSEA SuperSeminar
  @ Grand Sierra Resort, Reno, NV

**June 2013**
- 8, 9 or 10 Duncan’s Practical Management seminar
  (see flyer for details)
- 19 EBAEA Dinner Meeting: “tba”
  @ Holiday Inn, Dublin

**HUMOR**

An elderly gentleman had serious hearing problems for a number of years. He went to the doctor and the doctor was able to have him fitted for a set of hearing aids that restored the gentleman’s hearing. The elderly gentleman went back in a month to the doctor and the doctor said, “Your hearing is perfect. Your family must be really pleased you can hear again.” To which the gentleman said, “Oh, I haven’t told my family yet. I just sit around and listen to the conversations. I’ve changed my will five times!”

A man told his doctor that he wasn’t able to do all the things around the house that he used to do. The doctor started a long and thorough examination, but finally found nothing wrong with the man. When the examination was complete, he said, “Now, Doc, I can take it. Tell me in plain English what is wrong with me.” “Well, in plain English,” the doctor replied, “you’re just lazy.” “Okay,” said the man, “Now give me the medical term so I can tell my wife.”

A beautiful bride was being escorted down the aisle by her father. When they reached the altar, everyone noticed that she handed her father something small which he put in his pocket. No one knew what the item was, but everyone wondered. Later at the reception, one of the guests couldn’t stand not knowing what the exchanged item was and he asked the father of the bride. The father looked up, smiled and said “She was just returning my credit card. It’s his turn now!”

Jeremy was watching his favorite soccer team play on TV. All the while his wife was outside trimming the bushes and cutting the lawn. When the game was finished he got up from the couch and went outside to ask his wife what she was making for dinner. As you can imagine, she was quite irritated. He actually had the nerve to ask what was for dinner when she was doing all the work and he was doing nothing. She said to her husband, “Jeremy, just imagine I am out of town and you go back inside and figure out dinner yourself.” So he went back inside and cooked up a large steak, with a nice baked potato and he sat down to eat. A short while later his wife came inside and said, “I see you made dinner. Where is mine?” “I thought you were out of town.”

I was nervous the night my husband and I took our three young sons to a restaurant for the first time. My husband ordered a bottle of wine with the meal. When the waitress brought it, our children became quiet as she began the ritual uncorking. She poured a small amount for me to taste, and at that moment, our six-year-old piped up, “Mum drinks a lot more than that.”

“Do you believe in life after death?” the boss asked one of his employees. “Yes, sir,” the new employee replied. “Well, then, that makes everything just fine,” the boss went on. “After you left early yesterday to go to your grandmother’s funeral, she stopped in to see you.”

When I was seventeen I thought my parents were the stupidest people in the world. At twenty two I was amazed at how much they had learned in just a few short years.

Here’s a bumper sticker I’d like to see: “We are the proud parents of a child whose self-esteem is sufficient that he doesn’t need us promoting his minor scholastic achievements on the back of our car.”

Late one night, a burglar broke into a house he thought was empty. He tiptoed through the living room but suddenly he froze in his tracks when he heard a loud voice say: “Jesus is watching you!” Silence returned to the house, so the burglar crept forward again. “Jesus is watching you,” the voice boomed again. The burglar stopped dead again. He was frightened. Frantically, he looked all around. In a dark corner, he spotted a bird cage and in the cage was a parrot. He asked the parrot: “Was that you who said Jesus is watching me?” “Yes”, said the parrot. The burglar breathed a sigh of relief, and asked the parrot: “What’s your name?” “Clarence,” said the bird. “That’s a dumb name for a parrot,” sneered the burglar. “What idiot named you Clarence?” The parrot said, “The same idiot who named the Rottweiller Jesus.”
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  510-912-1682
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
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: Mark Bole EA  925-287-0366
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

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

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
I remained unconvinced regarding the electronic filing of extensions so I called the Office of Associate Chief Counsel at the IRS offices in Washington about this matter. I spoke to two different attorneys there and both of them confirmed that the advice that the recent panel gave regarding the electronic filing of extensions is absolutely not correct (assuming the transcription of the answer was accurate). I posed four questions:

The first question was what give the tax preparer the authority to file an extension on behalf of a taxpayer? The attorneys told me that there was no statute, no publication, and no ruling that I could read that provided that authority. They said that the authority would come from the general concept of agency as put forth by state law along with a scope of work authority that the client could give the tax preparer which could typically be provided within an engagement letter.

The second question was whether I could file an electronic extension without a SIGNED Form 8878 from the taxpayer authorizing such an electronic extension. Their answer was unequivocally NO. So the advice that was provided by the panel (and apparently used in your office as well) that “there is no paper for them to file or authorize the efile extension” is completely incorrect as is the statement that a verbal request is adequate. There is no such thing as a “negative opt-out” in this situation. For 8878 must be maintained for three years just as the Form 8879. So electronic filing of extensions is not something that can be done without obtaining the taxpayer signatures. This is also covered in Publication 1345.

The third question was whether I could simply print out all the extensions, given that they do not require signatures, and under the concept of agency and scope of work authority I could indeed mail in those paper extensions.

The fourth question was whether I was required to electronically file extensions since I was already required to electronically file tax returns. They could find no requirement to electronically file extensions -- only to electronically file tax returns.

That led to a final question -- which was what caused me to pose my question to the panel to begin with -- why would I try to chase down all of my extension clients for signatures at the deadline each year when I could simply batch print the extensions and put them in the mail without any client intervention. Neither of the attorneys could provide an answer for that question. They said that no one in their office had heard that question before but that it didn’t make sense to them either. However, that is the way things are right now and they might take a look at that issue now that it has been raised.

I realize that this is the eleventh hour and everyone is extremely busy, but I think that it is very important that you forward this information to everyone who was forwarded the panel answers because it would appear to me that acting on the panel’s advice in this case could cause the tax preparer to be exposed to possible sanction and EAs should have a chance to make their own decision on this while they still have the opportunity.

My practice prepares almost 1,000 returns and we probably file 75-100 extensions. I will be paper filing my extensions.

William Boord EA
Castro Valley CA

Editor’s note: MANY thanks to Bill, both for researching this issue, and for sharing his efforts with us.
What Does My CSEA Membership Mean to Me?

WIIFM?

The value of membership is a continuously evolving, never-ending journey. The reason why one initially joins an organization is oftentimes vastly different than why one remains or why one expands on that membership. WIIFM or “What’s in It for Me” is the reason members join, remain, develop or leave. This acronym came to light when the Membership Group of the September 2012 Board of Directors Strategic Discussion session tried to fathom exactly this - what DOES membership in CSEA mean to our general membership. WIIFM is not as selfish as it sounds. What one gets out of a membership is often the same thing one puts back into that same organization. However, for me, my “investment” has yielded extraordinary tangible and intangible “returns” for a yearly monetary investment ($370 in 2012).

The Beginning – Joining: As is the usual course, I was approached by and joined at the local Chapter level. I took the EA examination at a time when one tested with paper and pencil once a year. There were two tables in the exam hall foyer. One was the CSEA table manned by a member of East Bay Associated of Enrolled Agents. That was my first introduction to this Society; and it must have made an impression because I cannot remember who was at the other table. CSEA was well represented, and the volunteer gave me materials including an application. Subsequently, the Chapter invited me to their Orientation and a dinner meeting. I also initially attended Super Seminars because of the discounted fee for members. Education only was what membership meant to me for a time – a once-in-awhile CPE dinner meeting and Super Seminars.

Remaining in the Fold – Networking: Over the next few years, however, I discovered what CSEA can offer beyond a membership card, a dinner meeting, a seminar or two. In my typically one-person business, expanded knowledge beyond one-day classes, three-day seminars, and an occasional webinar has to somehow be excavated. Where do go and what do you do? There really is no better place than the local CSEA Chapter to meet experienced, knowledgeable EAs with the words, “How can I help you?” on the tips of their tongues. At the East Bay Chapter, much of this is accomplished at small group meetings at various local venues where EAs can get together to discuss difficult tax, representation, and practice management issues. What a great way to meet other EAs and learn who they are and what they are about. This is a two-way street. Shyness, I quickly learned, doesn’t count, is not an excuse, and gets one nowhere quickly. A quick attitude adjustment and my membership escalated to a point where I was invited to be on the Chapter’s Board of Directors. It was then a long, but very quick step to the CSEA Board of Directors. Now, I find I am networking with the EA “giants” in California.

However, one of the real rewards of networking is not to just know someone to whom you can turn in a moment of panic. The reward is the value of identifying with such ethical, knowledgeable EAs who are enthusiastic about imparting nuggets of information to improve practice management and enhance client relationships. You just never know when one of these valuable nuggets will fall your way. Access to other EAs is inestimable. What is the worth of such guidance to you if your client had to pay additional taxes because you didn’t have that one little piece of knowledge or the ability to access another EA’s expertise? What is the worth of this access versus years of CPE for knowledge that might have saved you and your client? For $370 a year, I get back at the very least $1,000 worth of saved research time for complex issues. I save hours in unbillable research time because I can discuss those issues with other EAs. Perhaps I can get an answer or the beginning point to an answer right away instead of having to
spend at least a couple of hours on a client’s $300 tax return issue for which I cannot bill the $400 of research.

The Eye-Opener – Advocacy: It took a while to understand what CSEA and NAEA really do to enhance the value of the EA. Networking introduces you to those EAs who are passionate and articulate about their EA designation. You begin to understand why it is so important to promote and safe-guard that designation. I learned that there isn’t any other association or society that truly advocates specifically for the EA. I cannot now imagine what it would be like without CSEA representation at the state level and NAEA representation at the national level. I know the dollar price I pay for CSEA/NAEA memberships may be more than for other tax practitioner organizations, but I would pay more than I do for an organization that advocates exclusively and continuously for EAs – for me!

In It Forever – Volunteering: At EBAEA, I was taken under the wings of a mentor who introduced me to the fun of networking and volunteering. I watched as she offered her time and talents, and did what all passionate EAs do – include and encourage other EAs in the work of EBAEA and educate the public about EAs. I thought it was wonderful of her and that perhaps I could do just a little bit where she and others have done so much. Mentoring is so valuable, both for the mentor and the person mentored. I didn’t have just one mentor as there were so many Chapter members who encouraged me and enriched my EA life. Last year, a student in our SEE class passed her EA examination. We both reached out and created an environment of mutual learning. This year, she is a dinner meeting regular and a Chapter Membership Committee member, as well as a proud EA who has contributed much in her short time as a member EA. Next year, I hope she will consent to join the Chapter BOD. Volunteering has provided warm friendships and professional associations that have and will benefit me, my Chapter and CSEA into the future.

WIIFM: The benefit of belonging to CSEA goes beyond a dollar value. It includes friendship, advocacy, networking, education, life-learning experiences and so much more. Find your WIIFM and give CSEA the best you can at whatever point in your EA journey you find yourself. Your return will far outweigh your investment.

Patricia Gail Nanbu, EA
CSEA Board of Directors
EBAEA Vice President and Membership Committee Co-Chair
Sole-Proprietor EA since 2005
Mark Your Calendars

CSEA Annual Meeting Comes to the East Bay

Chairperson for East Bay Chapter: Patty Pringle, EA

It’s time to mix business with pleasure. This year the CSEA Annual Meeting will be held in the East Bay at the Four Points by Sheraton Pleasanton. The East Bay Association of Enrolled Agents and the Big Valley Association of Enrolled Agents are joining forces to host the 37th Annual Meeting “Bits to Bytes.”

Events are kicked off on Wednesday, July 10th at The Jim Reed Memorial Golf Tournament at Las Positas Golf Course followed by Bocce Ball at Campo de Bocce and then we close the day with a Classic Car Show. If you want to show your “cool side” and are interested in showing off your classic car email Jamie Peterson at Jamie@flavinea.com by July 1st.

Thursday, July 11th we get down to some serious business at the General Session where CSEA Members elect next year’s Officers and vote on Bylaws changes, followed by the Town Hall Meeting. Then it’s time to get all glammed and glitzed up for the Grand Banquet. The installation of Officers and Awards Ceremony are followed by a night of dinner and dancing. This year we have a great band so dust off the dancing shoes.

Friday, July 12th events include The President’s Workshop, Directors Orientation, Executive Committee Meeting and the Chairs Council. Friday afternoon features a fundraiser for the CSEA Education Foundation. We are hosting an e-waste event. This is a great opportunity to get rid of those old items you longer need (computers, cell phones, copiers, monitors etc.). Proceeds from this event will be donated to the foundation. We can also arrange to pick up items if needed. Please contact Patty Pringle, EA capattypringle@sbcglobal.net for East Bay donations or Connie Flavin, EA connie@FlavinEA.com for other areas.

More great fun on the evening of Saturday, July 13th. Come join in on the fun by attending the Member Dinner featuring Family Feud. Groups of EAs team up for a competition sure to be fun and entertaining. Those planning to participate should form “families” of four tEAm members with a theme and common attire, and be ready to answer questions about the EA profession. For additional information or to submit your tEAm name email Peggy Hall, EA halloftaxes@gmail.com by May 29.

This is also a great opportunity to attend a CSEA Board of Directors Meeting and CSEA Committee Meetings. This is your chance to see what goes on behind the scenes and meet your newly elected Officers.

Thank you to the following members of the East Bay Chapter for the wonderful volunteer work they are doing to help make this a successful even: Dagmar Bedard, EA Grand Banquet; JoAnne Anderson, EA Registration; Peggy Hall, EA Membership Dinner; and Sal Romo, EA Jim Reed Memorial Golf Tournament. If you are interested in volunteering please contact one of us.

Stay tuned for more information from the CSEA Magazine and CSEA e-blasts.
What will you do on April 17th?

Some EAs will say “Thank goodness that’s over for another year. Only __ more seasons until I can retire!” - if this is you, skip this and head for the jokes on the last page.

Some EAs will say “There were some rough spots this year. What can I do to make it easier for me next year?” - if this is you, read on...

Think about all those clients you try to teach important lessons, and how few of them actually “get it”. Think of all the practice management tips you’ve learned, and how few of them actually worked out for you. Would you like to listen to even more ideas that probably won’t work for you… or…

Would you like to learn WHY and HOW you’ve been subconsciously sabotaging your practice?

Seven years ago, Duncan Sandiland cut his tax practice in half without hurting his profits. Four years ago, a lucky group of EAs got to see how he did it. “In my 24 years in practice, this was the best seminar ever” – previous class attendee

Now, you have ONE CHANCE to learn those lessons – And this is your ONLY CHANCE because Duncan is moving to Texas soon.

“How to Manage Your Practice Instead of Your Practice Managing You”

This is a full day, 9:30am til 5pm seminar. No CE will be offered as we will be focusing all our efforts on improving your practice.

WHEN: June 10, 11 or 12 (tba)
WHERE: Somewhere on the I-680 corridor (tba)
PRICE: between $350 and $399, depending on venue
HUH? No definite date, place or price? Correct - Duncan has limited time before he moves and he’s focusing on the lesson plan. If you know a good restaurant, hotel, or other venue, let Duncan know.

IF YOU WOULD LIKE A SPOT AT THIS SEMINAR,
Send an email to Bulletin@ebaea.org, and include any venue suggestions
When the venue is finalized, we’ll confirm details with you.

This seminar is sponsored by EBAEA.
All registration will be handled through the usual 123Signup page.
Hollywood Squares:
These great questions and answers are from the days when the Hollywood Squares game show responses were spontaneous, not scripted, as they are now. Peter Marshall was the host asking the questions, of course.

Q. If you were pregnant for two years, what would you give birth to?
A. Paul Lynde: Whatever it is, it would never be afraid of the dark.

Q. According to Ann Landers, is there anything wrong with getting into the habit of kissing a lot of people?
A. Charley Weaver: It got me out of the army.

Q. It is the most abused and neglected part of your body, what is it?
A. Paul Lynde: Mine may be abused, but it certainly isn't neglected.

Q. Back in the old days, when Great Grandpa put horseradish on his head, what was he trying to do?
A. George Gobel: Get it in his mouth.

Q. Who stays pregnant for a longer period of time, your wife or your elephant?
A. Paul Lynde: Who told you about my elephant?

Q. When a couple has a baby, who is responsible for its sex?
A. Charley Weaver: I'll lend him the car, the rest is up to him.

Q. Jackie Gleason recently revealed that he firmly believes in them and has actually seen them on at least two occasions. What are they?
A. Charley Weaver: His feet.

Q. According to Ann Landers, what are two things you should never do in bed?
A. Paul Lynde: Point and laugh.