 sequencing of Pre-Empting Audits

Speaker: Alan Pinck EA
by Peggy Hall, EA Program Chair

“What I have learned lately”, a look at what representation and reading can lead to. This session will discuss different things the presenter has learned through audit representation, research or reading tax court cases. He will show you how to apply this information when it is most needed – before the return is prepared.

We will be looking at a variety of often-overlooked areas that can have significant consequences:

• Filing 1099’s accurately
• Preparing a realistic extension
• Pre-auditing mortgage interest and more
• When CODs can become NOLs
• Applying MFS withholdings so they stick
• Saving time answering CP letters
• When noncitizen contractors can be legal
• Qualifying a real estate professional
• and more as time permits

Alan Pinck, EA is the chair of the NAEA education committee and past president of MSEA. You may recognize him from his speaking at CSEA Super Seminars in 2010 as well as CSEA’s Annual Meetings 2009, 2010 & 2013. He is also on the faculty of NTPI level 2. Representing hundreds of tax returns has given Alan tremendous insight on what the IRS is looking at, for and why. His use of real case examples and his entertaining style brings his sessions to life.

PRESIDENT’S MESSAGE
by P. Gail Nanbu, EA
The Value of Membership

What is the value of membership? What does your membership mean to you? Has your membership been an advantage to your practice or to you personally?

This week was a revelation. After attending several CSEA telephonic Committee meetings and workshops, it was apparent that the participants, our EA peers up and down California, are very clear about what their NAEA and CSEA membership means to them.

Whether they are on the Legislative, Membership, Ethics and Professional Conduct, PIA, Education, Political Action Committee, or the other CSEA committees, their focus is on how to enhance membership value for all members. Discussions within the Committees always came back to how the Committee can help the members. Many of our Chapter’s members, having donated their time and energy to the Chapter, to CSEA and to NAEA, understand this mind-set.

The process of how EBAEA and a member connect is, for most of us, similar and begins with a contact from a member. Where does it go from there? What does a member gain? From that initial contact, the next step in this progression is usually to attend a dinner meeting and make connections. From there you build relationships with a network of professional EAs with like values and goals. Loyalty to peer members and the Chapter is es-
tablished. This network then hopefully creates stronger members and builds a stronger Chapter.

In that process, do our members find what they need? Do they find a pull strong enough to continue to support the Chapter, or is the value of this membership nonexistent?

The value of membership is different for each EA. I found all of it! A fantastic network of professionals who respond without hesitation to questions and issues – including, by the way, those pesky tax issues! Supportive friends and a supportive Chapter! A place to learn the principles of leadership and meaningful engagement. A place to discover and admire the attributes of fellow EAs!

What did you discover through your membership? We all seek added value from our associations. What can your Chapter and your Association do for you to add value to your membership? I leave you with these questions and invite you to contact me or anyone on the EBAEA Board. My email is gail@pgnea.com. We may not be able to fix a problem, but we may be able to establish a new path which may add value to all members.

**REGISTER NOW FOR “TAX TALK 2013”**

Please see the Tax Talk 2013 flyer and registration form at the Back of this Bulletin for details

**Save $50 - Early Bird Deadline is September 30**

CSEA/NAEA Members all 3 days $475 or any 1 day $199

Non Members all 3 days $525 or any 1 day $229

Includes: continental breakfast, hot lunch (selection), snacks, after-hours session on Wednesday (with paid registration)

Register online at: www.123signup.com/event?id=dfphk

This year’s Tax Talk Seminar will be held at the Holiday Inn in Dublin. Be sure to mark your calendar for November 6th, 7th, and 8th.

Once again we have lined up highly qualified 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 2013 Seminar provides up to 24 hours of CPE at an affordable cost.

- Vicki Mulak, EA, CFP® will present a 4 hour “2013 Tax Law Update for the California Practitioner” including the latest update on the Affordable Care Act. What are the penalties? Also learn about the Medicare surtax.
- Vicki will also present 4 hours on “Schedule C Business Deductions” including new updates on 1099 reporting and the new “simplified option” for the “home office seduction” is it really simple? Simplified vs. Regular -what are the rules and what is best for our clients?
- Robert McKenzie, Esq., EA presents 2 hours on “Don’t Have a Seizure” protecting your client from the IRS Collection Division.
- In addition Robert will give us 2 hours on “How To Be More Appealing To The IRS”. This class will discuss the best way to file a winning appeal.
- Lisa Ihm, EA, 4 hours “Baby Oh Baby”. Concepts such as dependency exemptions in non-traditional households and how to maximize education credits by electing to tax scholarships.
- Lisa will also present 4 hours on the new developments in COD. The deferred principal reduction under the “Home Affordable Modification Program” HAMP has complicated tax treatment. Settlements received under the CA Attorney General’s “Independent Foreclosure Review” raises many questions.
- Jennifer MacMillan, EA presents 2 hours of Ethics. Jennifer is past CSEA Chair of the Ethics Committee.
- Cynthia Leachmoore, EA will present 2 hours on the Defense of Marriage Act (DOMA). What are the tax consequences?

There are many advantages to attending a live seminar. You get to NETWORK with your fellow tax professionals and ask the speaker questions. All presentation materials are included in the cost.

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.

**ETHICS**

This year the best place to get your 2 hours of Ethics will be at East Bay TaxTalk on November 6, 7, and 8. Jennifer MacMillen will be the speaker. She makes the topic interesting. We will not be offering a separate Ethics dinner meeting so watch for the coming details and sign up for East Bay TaxTalk.

**WELCOME NEW MEMBER**

We would like to welcome our newest member, Darrell Kevin Walters, EA, who joined us on August 5th. As a new member, CSEA will send you a member packet. You will also become a member of our Chapter and we will send you a different member packet and an EBAEA certificate.

All new Members are reminded to contact Aida, aida@aidatorres.com for more information regarding our monthly Dinner Meetings, which are held on the third Wednesday of every month except April. Again, welcome to our Chapter!
DINNER MEETING CE INFORMATION
“What I Have Learned Lately, A Look at What A Little Representation and Reading Can Lead To”, 9/18/13
- IRS Program Number: WZA09-T-00605-13-I
- Qualifies for 1 hour of Federal Tax Law Topics
- CTEC Course #1001-CE-0363 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).

EAs AVAILABLE TO SPEAK
Although our speaker’s development group has been dormant this year, there are still a number of chapter members who welcome the opportunity to speak to the public on a variety of tax topics. If you know of a group that would like a guest speaker, please contact Andy Rogers, EA, or Mark Bole, EA for suggestions.

FREE CE – BASIC PAYROLL MINISEMINAR
We have arranged for EBAEA chapter members to receive 2 hours of no-cost IRS qualifying CE, if they attend a regular Basic Payroll Seminar, sponsored by IRS and California EDD. If you already provide payroll services to your clients and file Forms 941 and 940 for them, you may well find this seminar too basic, but if you do only income tax returns for clients who manage their own payroll, this seminar will help fill in some of the details you need to understand how payroll taxes are properly reported and deducted. It will also give you better information when discussing labor issues with your clients, such as employee vs. independent contractor, and fringe benefits.

Four members of our chapter (Mark Bole, EA, Andy Rogers, EA, Don Wayne, EA, and Michele Zimmerman, EA) are regular co-presenters for these seminars, working on behalf of IRS Stakeholder Liaison. One or more of these folks will be in attendance.

To take advantage of this offer, please register as normal for the seminar, and also notify Mark Bole which session you plan to attend. Do not wait until the last minute, as sessions are sometimes canceled for insufficient enrollment. You will need to attend all five hours of the seminar to receive CE credit for 2 hours of federal tax law (the other 3 hours are spent covering important state tax and employment issues).

- Sep 17: Concord, 9am – 3pm
- Oct 23: Oakland (downtown), 9am – 3p
- http://www.edd.ca.gov/payroll_tax_seminars/Classroom_Seminars.aspx

Contact Mark Bole, EA, 925-287-0366 or makbo@pacbell.net, for more information.

2013 CSEA digiTAX SCHEDULE
Looking for a bite-sized chunk of high-quality info on a subject? Grab your calendar, look over this list and mark the ones that sound tasty. Then head over to www.csea.org to sign up.
- Sept 25: Circular 230 Ethics Update
- Oct 30: Defense of Marriage Act (DOMA)
- Nov 6: Form 709: Gift Tax Return
- Nov 13: Form 706: Estate Tax Return
- Nov 20: Wealth Transfer Taxes
- Dec 11: Handling Complex IRS Examinations: Domestic and International
- Jan 15: Representing Audits in Today’s Environment

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.

TAX PROFESSIONAL WANTED
A well established, respected leader among public accounting firms in Walnut Creek is searching for a full-time experienced tax professional. EA or CPA required. Minimum 3-5 years of tax experience in the public accounting arena including trial balance and strong communication skills are required. See full job posting on our website at www.bprh-cpa.com or send resume along with references and salary requirements to jobs@bprh-cpa.com Reference JOB1
EA WANTED
Fremont firm looking for a year-round, part-time tax professional to start with our team. 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. Please feel free to call our office if you have questions.

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. At least one other EA is interested in sharing this office, might you be the missing partner? Call Duncan at (925) 691-1040.

CASTRO VALLEY OFFICES
Beautiful space available in an 1860 farm house converted to offices. This historical landmark is known as Stanton House and is located across from McDonald's at the west end of town. Very cozy office, perfect for therapists or professional services, such as accountants, lawyers, engineers, or architects. All offices are a one year lease and then month to month. Rent includes utilities, monitored security system, and janitorial services for the common areas. There are two restrooms in the building, one on each floor. All tenants have access 24/7.

Suite E is located on the second floor and has 9 rooms with a large closet in each. The front room is 12½’ x 14½’ and the interior room is 12’ x 14’. Rent is $1,000/month.

Suite B is on the first floor and measures 14½’ x 15’. Rent is $650/month.

Suite C is on the first floor, measures 13½’ x 15’, and has a closet for storage. Rent is $600/month.

Call Diane Jaworski 510-538-048 or email synergyf@pacbell.net.

EBAEA EMAIL LISTS
EBAEA sends news to Members via two one-way (send-only) email distribution lists. Subscription is free and completely voluntary, and you can subscribe or unsubscribe to either list any time you wish. For more information and to manage your subscription, visit: http://ebaea.org/cgi-bin/dada/mail.cgi

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

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### Small Group Tax Meetings

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<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>Time</th>
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<tbody>
<tr>
<td>Antioch /Brentwood</td>
<td>Fridays</td>
<td>8:00am</td>
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<tr>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
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<tr>
<td>Ken Seamann EA</td>
<td>(925) 634-8297</td>
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<tr>
<td>Danville Area</td>
<td>4th Tuesday</td>
<td>9:30am</td>
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<tr>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
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<tr>
<td>Michael Power EA</td>
<td>(510) 366-8836</td>
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<tr>
<td>Oakland Area (Near BART)</td>
<td>4th Tuesday</td>
<td>9:00am</td>
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<tr>
<td>Buttercup Café, 229 Broadway, Oakland</td>
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<tr>
<td>Andy Rogers EA</td>
<td>(510) 332-0401</td>
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<tr>
<td>Livermore Area</td>
<td>Fridays</td>
<td>8:45am</td>
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<tr>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
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<tr>
<td>Jerrilynn Krebs EA</td>
<td>(925) 606-8181</td>
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<tr>
<td>Castro Valley</td>
<td>3rd Tuesday</td>
<td>8:00am</td>
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<tr>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
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<tr>
<td>Dagmar Bedard EA</td>
<td>(510) 537-3883</td>
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<tr>
<td>South Alameda County</td>
<td>1st Wednesday</td>
<td>9:30am</td>
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<tr>
<td>Mimi’s, 24542 Hesperian, Southland Mall, Hayward</td>
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<tr>
<td>Sal Romo EA or Walt Thomas EA</td>
<td>(510) 487-1691</td>
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<td>Email-only Group</td>
<td>as needed</td>
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<tr>
<td>Send an email to <a href="mailto:halloftaxes@gmail.com">halloftaxes@gmail.com</a></td>
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<tr>
<td>Peggy Hall EA</td>
<td>(925) 388-1040</td>
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### CALENDAR OF EVENTS

#### September 2013

- **23** IRS Town Hall meeting
- **9** IRS Town Hall meeting discount deadline
- **18** EBAEA Dinner Meeting: 2 hour topic - "Tax Prep from a Representation Perspective" @ Holiday Inn, Oakland Airport
- **23** IRS Town Hall meeting @ Holiday Inn, 1350 N 1st St, San Jose
- **26** IRS Town Hall meeting @ Clarion Inn, 1401 Arden Way, Sacramento
- **30** TaxTalk Early Bird discount deadline
  - Save $50 if you register by this date

#### October 2013

- **16** EBAEA Dinner Meeting: “Social Security Tricks” @ Holiday Inn, Dublin

#### November 2013

- **6,7,8** EBAEA TaxTalk seminar @ Holiday Inn, Dublin
- **20** EBAEA Dinner Meeting: "Representation" @ Holiday Inn, Dublin
**HUMOR**

Six guys are playing poker when Smith loses $500 on a single hand, clutches his chest and drops dead at the table. Showing respect for their fallen comrade, the other five complete their playing time standing up. Roberts looks around and asks, “Now, who is going to tell the wife?” They draw straws. Rippington, who is always a loser, picks the short one. They tell him to be discreet, be gentle, don’t make a bad situation any worse than it is. “Gentlemen! Discreet? I’m the most discreet man you will ever meet. Discretion is my middle name, leave it to me.” Rippington walks over to the Smith house, knocks on the door, the wife answers, and asks what he wants. Rippington says, “Your husband just lost $500 playing cards.” She hollers, “TELL HIM TO DROP DEAD!” Rippington says, “I’ll tell him.”

One day a boy told his grandpa, “Grandpa, make a frog sound.” The grandfather asked “Why?” The boy said, “Grandma says when you croak we are going to Hawaii.”

Bob: “So, you say that you won the conversation with your wife yesterday.” Joe: “Yes, she came crawling on her hands and knees.” Bob: “Really? What did she say?” Joe: “Come out from under the bed, you coward!”

People say that there is no difference between “finished” and “complete”. I say there is... Marry the right person, and you’re “complete”. Marry the wrong person and you’re “finished”.

A speeding driver was pulled over by a policeman. He asked, “Why was I pulled over when I wasn’t the only one speeding?” The policeman replied, “Have you ever been fishing?” The man said, “Yes.” “Have you ever caught all the fish?” asked the policeman.
CSEA Board Meeting Report

by CSEA Director Al Wise, EA

The CSEA Conference was held at the Four Points Sheraton in Pleasanton, CA July 8 through July 14, 2013. This was my first CSEA conference and Board of Directors meetings. Over 120 tax professionals attended, and most were Enrolled Agents. My impression is that the meetings were well organized and informative.

On Wednesday July 10, I attended the CSEA Golf Tournament held at Las Positas Golf Course. I had a blast and the foursome that I was assigned to, all East Bay Members, came in first place.

On Thursday and Friday, I attended the CSEA Board of Directors Orientation meetings. Discussions were held on who the Board of Directors represents, their responsibilities, how to understand the budget and finances, and parliamentary procedures. As a CSEA Director, I represent all of the Chapters, with a focus on any concerns that the East Bay Chapter may have. My responsibility is to stay informed so that when I am voting on any matters I have a good understanding of the facts before I form a decision. Parliamentary procedures are formal ways to keep large groups on task and to keep order in the meetings. I am studying the procedures so that I can contribute to the meetings in an appropriate manner.

On Saturday and Sunday, I attended CSEA’s Board of Directors Meetings. On Saturday, the new Directors, including myself, were installed. I attended the Educational, Political Action, and Finance committee meetings. On Sunday, we reviewed various committee action plans and recommendations. We spent time on the marketing plan for CSEA and the Chapters. One question we discussed was what tools CSEA can offer the Chapters to promote the Enrolled Agent profession. We separated into mentor groups and discussed the question. By having the president visit Chapters, she would be able to demonstrate how to better use the tools on the CSEA website and listen to and take action where necessary about the Chapter Members concerns. My mentor group recommended that the CSEA logo be placed on all of its members’ websites, letterheads, business cards and advertisements. There was a discussion of how to recruit new members. Selling memberships is not bringing in enough new members. One conclusion was that we need to communicate how CSEA can help members be successful.

We reviewed the CSEA Mission Statement and my mentor group felt that it should be shorter. The Mission Statement is:
“The California Society of Enrolled Agents is a progressive, professional association dedicated to serving EAs in California and abroad, enabling them to grow, prosper, and lead as The Tax Professionals while serving taxpayers in a dynamic, rapidly changing environment with integrity and trust.”
The Board is asking for any suggestions on how to make the statement shorter and clearer.

By attending the meeting, I met members who are willing to share their expertise, which will help me better serve my clients. I recommend that Enrolled Agents take advantage of the opportunity to meet other EAs by attending CSEA events.
Be careful what you ask for...

(Editor’s note: This was sent to me in this format. Subsequent research indicates that this is not truth as written, and may well be an urban legend rather than a true story, but it sure makes for an interesting image.)

Subject: Texas Beer Joint Sues Church in Mt. Vernon, Texas

Drummond’s Bar began construction on an expansion of their building to increase their business.

In response, the local Baptist church started a campaign to block the bar from expanding with petitions and prayers. Work progressed right up until the week before the grand reopening when lightning struck the bar and it burned to the ground!

After the bar burning to the ground by the lightning strike, the church folks were rather smug in their outlook, bragging about “the power of prayer”, until the bar owner sued the church on the grounds that the church “was ultimately responsible for the demise of his building, either through direct or indirect actions or means.”

In its reply to the court, the church vehemently denied all responsibility or any connection to the building’s demise.

The judge read through the plaintiff’s complaint and the defendant’s reply, and at the opening hearing he commented, “I don’t know how I’m going to decide this, but it appears from the paperwork that we have a bar owner who believes in the power of prayer and an entire church congregation that now does not.”

The quote of the month is by Jay Leno:
“With hurricanes, tornados, fires out of control, mud slides, flooding, severe thunderstorms tearing up the country from one end to another, and with the threat of swine flu and terrorist attacks; are we sure this is a good time to take God out of the Pledge of Allegiance?”
Learn to maximize IRS resources to increase your value to your clients. IRS and CSEA Subject Matter Experts clarify issues and hot topics* of importance to you and your tax practice. Get latest information on:

- Fraud and the Special Enforcement Program
- Identity Theft
- Circular 230 Update
- Appeals Fast Track Settlement & Mediation
- Taxpayer Advocate Service Update
- Offers-in-Compromise

*Topics subject to change

**Seminar cost varies by location:**

**San Jose**
- Early Bird Special: $150
- if received by Sept 10, 2013
- Regular price: $175 after Sept 10, 2013
- At the Door: $200

**Sacramento**
- Early Bird Special: $125
- if received by Sept 10, 2013
- Regular price: $150 after Sept 10, 2013
- At the Door: $175

CPE – Up to 7 Federal hours. Your PTIN is needed for RPO credit. Your CRTP# is required for CTEC credit.

Monday 23-Sep-2013
Holiday Inn
1350 North 1st Street
San Jose, CA 95112
Phone: (408) 453-6200

For more information contact:
San Jose - Randy Warshawsky, EA
(800) 832-MSEA (6732) or
Office@missioneas.org

To register & pay by check:
Complete below form and mail to:
Mission Society of Enrolled Agents
2021 The Alameda, Suite 280
San Jose, CA 95126

Register by Mail: Complete below Form, Pay by Check. Register Online: Complete form, Pay by Credit/Debit Card*

For CPE Credits please provide the following:
EA# CPA# BAR# CTEC# PTIN

Payment: (Includes Continental Breakfast, Lunch & Refreshments)

- Early Bird - $150 San Jose; $125 Sacramento
- After Sept. 10, 2013 - $175 San Jose; $150 Sacramento
- At the Door - $200 San Jose; $175 Sacramento

Please complete a separate form for each participant.

**Name:**

**Company:**

**Address:**

City: ___________ State: _______ Zip Code: ___________

Phone: (___)___ Fax*: (___)___

*Email Address:

* Fax # or Email Address is required for registration confirmation.

How did you hear about the event?

For CPE Credits please provide the following:

EA# CPA# PTIN

Registration 7:30 AM / Seminar 8 AM to 4 PM

FOLLOW US ON TWITTER.COM!
Search “nocalirstaxcpe”

TOTAL ENCLOSED $___________
2013 TAX TALK
Holiday Inn - 6680 Regional Street, Dublin, CA 94568

Nov. 6, 7, & 8 - 8:00 AM – 5:00 PM
Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS
Register online at: www.123signup.com/event?id=dfphk
(Copy and paste into your browser)
***If paying by check please complete Seminar Registration Form on last page of this flyer***

November 6th
Lisa Ihm, EA – “Baby oh Baby”. This class focuses on issues that many people are getting wrong on tax returns and deductions that are being overlooked. Concepts such as dependency exemptions in nontraditional households and maximizing education credits by electing to tax scholarships. (4 Hours).

Vicki Mulak, EA, CFP – 2013 Tax Law Update for the California Practitioner
“A Blend” of federal and CA Updates. Includes an update on the “Affordable Care Act”. What are the penalties? Also learn about the “Medicare Surtax”. (4 Hours).

“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

November 7th
Vicki Mulak, EA, CFP – “Schedule C Business Deductions”. This class includes new updates on 1099 reporting and the new “Simplified Option” for the “Home Office Deduction”. Simplified vs Regular Method. What are the rules and what is best for our clients. (4 Hours).

Robert McKenzie, Esq., EA – “Don’t have a Seizure” protecting your client from the IRS Collection Division. (2 Hours). “How to be more Appealing to the IRS” This class will discuss the best way to file a winning appeal. (2 Hours).

November 8th
Lisa Ihm, EA – “COD” The deferred principal reduction under the “Home Affordable Modification Program” HAMP has complicated tax treatment. Settlements received under the CA Attorney General’s “Independent Foreclosure Review” raises many questions. Learn how to deal with these complex issues. (4 Hours).

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

Preparing Same Sex Tax Returns in a Post-DOMA World. RDP couples will likely remain "unmarried" so a working understanding of Form 8958 is necessary. (2 Hours).
**Registration includes Continental Breakfast, Hot Lunch(Selection), Snacks, All Materials and After Hour Session on Wednesday (with paid Wednesday registration))**

*****EARLY BIRD*****

**NAEA/CSEA Members (3 Days 24 Hours CE)** $475.00 if registered on or before 9/30/13
**Non Members (3 Days 24 Hours CE)** $525.00 if registered on or before 9/30/2013
**Any 1 Day (8 Hours CE)**
**NAEA/CSEA Member** $199.00 before 9/30/13
**Non Member** $229.00 before 9/30/13

**After 9/30/13 Before 10/16/13**
**NAEA/CSEA Members (3 Days 24 Hours CE)** $525.00
**Non-Members (3 Days 24 Hours CE)** $550.00 (3 Days 24 Hours CE)
**Any 1 Day (8 Hours CE)**
**NAEA/CSEA Members** $219.00
**Non-Members** $239.00

**After 10/17/13**
**NAEA/CSEA Members (3 Days 24 Hours CE)** $550.00
**Non-Members (3 Days 24 Hours CE)** $575.00
**Any 1 Day (8 Hours CE)**
**NAEA/CSEA Members** $239.00
**Non-Members** $259.00

All Registrations Include: Continental Breakfast, Lunch (Selection) and Afternoon Snacks

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

Refund Policy: Requests for registration refunds must be postmarked by October 15, 2013. All refunds are subject to a service charge of $50.00 per person.

Additional Information Contact Seminar Chair:
**Patty Pringle, EA** at 925-320-7802 or e-mail: eapattypringle@sbcglobal.net

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

Special Seminar Rates at the:
**Holiday Inn**
6680 Regional Street
Dublin, CA 94568

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

Single or Double (2 beds): $85.00* per night Reservation must be made prior to 10/15/13
Reservations should be called in between 9:00 AM – 5:00 PM, Mon – Fri
* Be sure to identify the group as EBAEA!
Tax Talk 2013 Registration Form

*******Use this form only if you are paying by check*******
Make Check Payable to EBAEA (return this registration form) and mail to:
East Bay Association of Enrolled Agents
30100 Mission Blvd., Suite 6
Hayward, CA 94544

Name: ____________________________________
Firm Name: ________________________________
Address: ___________________________________
City: ________________________ State: _____ Zip: ________________
Phone: ___________________________ Fax: ______________________
E-Mail: _____________________________________
Badge Name: ________________________________

☐ Check here if you need special accommodations to fully participate and describe: ____________________
_________________________________________________________________________________________
Check all that apply:       EA  □  CTEC  □  Non-member □
Enrollment License #:_______________ PTIN: _______________ EA Chapter Affiliation: __________________

Early Bird Must be Postmarked on or before 9/30/13
** 3 Day Early Bird NAEA/CSEA Member $475.00 $ ________
** 3 Day Early Bird Non Member $525.00
** Any 1 Day Early Bird NAEA/CSEA Member $199.00
** Any 1 Day Early Bird Non Member $229.00

Postmarked After 9/30/13 Before 10/16/13
** 3 Day NAEA/CSEA Member $525.00
** 3 Day Non-Members $550.00
**Any 1 Day NAEA/CSEA Members $219.00
**Any 1 Day Non-Members $239.00

Postmarked After 10/17/13
** 3 Day NAEA/CSEA Members $550.00
** 3 Day Non-Members $575.00
Any 1 Day (8 Hours CE) NAEA/CSEA Members $239.00
Any 1 Day (8 Hours) Non-Members $259.00

Total Payment $ __________

********Please Indicate Lunch Choice for Each Day in Attendance:************
Wednesday, November 6       Thursday, November 7       Friday, November 8
__ Pork Loin Dijonaise       __ London Broil          __ Salmon
__ Chicken Piccata           __ Chicken Dijonaise      __ Chicken Pomodoro
__ Vegetable Lasagna         __ Garden Vegetable Risotto __ Eggplant Parmesan

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