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

December 2013

NEXT MEETING Wed, December 18, 2013
Place: **OAKLAND AIRPORT HOLIDAY INN**

4:30 Board Meeting
6:15 Networking
6:30 Dinner Buffet
7:00 Program: “Entity Issues” **2 HOURS**

Cost: $35.00 with reservation by Friday December 13
$45.00 with reservation after deadline

Sign up online at: [https://www.123signup.com/calendar?Org=ebaea](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.

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**PARKING AT DECEMBER OAKLAND DINNER MEETING**
The Holiday Inn (near airport) on Hegenberger Road in Oakland now requires that we pay for parking at the hotel. However, EBAEA will cover the parking costs for the December meeting. Dinner attendees should bring your parking tickets to the Registration Table for validation and free parking.

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**PRESIDENT'S MESSAGE**
by P. Gail Nanbu, EA

*Happy Thanksgiving - but beware!*

This week (or by the time you read the Bulletin it will have been last week) will find most of us at the groaning board with turkey and all the trimmings, candied yams and buttered mashed potatoes, Brussels sprouts or green beans, mixed green salad or iceberg wedge or even a Jello salad, and pumpkin or pecan pie. And, also, variously, depending on one’s cultural or family history, sushi, sweet rice and Chinese sausage dressing, tamales, tofukey turkey (nonmeat substitute), lumpia and pancit, bread pudding, falafel, latkes, Texas barbeque, and everything else the world has brought to our country to eat on Thanksgiving Day.

Most EAs will take time out for family and friends and food. Then, it will be back into the fray as we continue to work on representation cases, send out our last tax newsletters and/or greeting cards, work on miscellaneous trust and estate cases, try to finish any lingering 2012 business and individual returns, and put together next tax season’s necessities including testing tax software, sending out tax organizers electronically or by snail mail, and whatever else must be accomplished to get ready for the 2013 tax year onslaught.

This, the beginning of the holiday season, is also the season which is most prone to theft, break-ins, scams, and other various and sundry crimes. While we are devouring our holiday meals, is there some perpetrator breaking into our office to steal our computers including the client information contained therein? While we take a short break from our businesses, is some scammer pre-

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**December Topic: “Entity Issues”**
**Speaker: James Leet, JD**
*by Peggy Hall, EA  Program Chair*

So your client just told you he started a business last year – without talking to you first. How hard can that be? Oh, brother, the messes we have to deal with…

- How do you allocate a partnership?
- How do you capitalize a corporation?
- Equity vs debt?
- How do you fix it after it’s been launched?
- How do you allocate partnership income/loss?
- How do you exit an entity?

Board-certified tax attorney, speaker and author James Leet specializes in corporate, partnership and personal income tax planning. He advises on issues relating to real estate exchanges, conservation easements, structure, formation and operation of partnerships and limited liability companies, and planning and implementation of corporate reorganization and business acquisitions.
tending to be the IRS or FTB calling our vulnerable and somewhat gullible clients asking for $8,000 in taxes owed? When we return to our offices, will there be a phone call or email from a frantic client because of identity theft due to hacking? Scamming, phishing, and hacking are no longer an occasional occurrence we used to read or hear about; these activities are now prevalent in all financial arenas. Phishers (not fishermen) target not only bank and online payment service customers, but also our clients. Phishers use emails, supposedly from the IRS, to obtain sensitive information from taxpayers.

All too frequently, identity theft crime directly affects us as EAs and our tax and financial clients. At every liaison meeting I attended this year with the IRS or FTB and at seminars where the IRS or FTB representatives spoke, discussion took place regarding the issues and causes of identity theft and what can or should be done to prevent it. The most recent Treasury Inspector General for Tax Administration report stated that the Trusted Internet Connection (TIC) initiative is one of the IRS’ priorities to improve cybersecurity and the security of Federal information systems. However, IRS implementation is spotty and issues remain. If you would like to read the full report, go to http://www.treas.gov/tigta/auditreports/2013reports/201220107fr.html. In the NAEA November/December 2013 issue of EA Journal, Theodore A. Sinars, JD, and Claire L. McMahon, JD, list preventive actions and safeguard suggestions in their article, “Identity Theft and How to Assist Victims.” This should be mandatory reading for all active tax practitioners. Not only does it offer suggestions to prevent identity theft, it also presents ideas to assist our clients if they are a victim of identity theft. If you or your client becomes a victim, the article states that appropriate reports should be filed with the police, FTC and IRS/FTB.

So, members one and all, enjoy Thanksgiving Day with friends and family, but beware! Just remember that those thieves, scammers, and phishers are hovering out there ready to pounce on us all.

**NAEA 2014-2015 ELECTIONS**
*by P. Gail Nanbu, EA*

The 2014-2015 NAEA Election report is in your NAEA EA Journal and on the NAEA website. The slate of nominees offered by the 2013 Nominating Committee includes Jean Nelsen, EA, from the Golden Gate Chapter and David Shaw, EA, from the Sacramento Valley Chapter. I urge all of you to vote in this upcoming election. As members of EBAEA, CSEA, and ultimately NAEA, it is our duty to vote for those members who we feel will be strong representatives of our profession and Association. Our own Lonnie Gary, EA, is the current President-Elect of NAEA. He is not only serves NAEA, but more importantly, he serves the members of EBAEA in his dedication to all EAs.

**WHAT YOU DIDN’T KNOW ABOUT QUICKFINDERS...**
*by P. Gail Nanbu, EA*

Diann Gross, EA, is our Chapter chairperson and leader in getting us our Quickfinders every year at a great price. Diann originally negotiated our special EBAEA discount directly with the publishers several years ago, and continues to make this happen. As a result, Quickfinders donates an amount for specified purposes that enhance our various programs in Education, PIA, etc. Please order your Quickfinders **BY DECEMBER FIRST** through Diann as follows:

Quickfinder
Association Code Q521
232 Chatham Terrace
Danville, CA 94506

YES, there is an order form in the back of this Bulletin. But repetition is good, and the form doesn’t tell you the contribution that Quickfinders makes to our Chapter. CSEA also has a Quickfinders special discount, but ordering through CSEA will not get us the special donation for EBAEA.

**MANDATORY COMPLIANCE TO RECEIVE CREDIT FOR CONTINUING EDUCATION**
*by Patty Pringle, EA*

It is your responsibility to verify your information is accurate when registering for educational programs. Both the IRS and the California Tax Education Council (CTEC) use computer generated matching systems to report educational credits you receive. Time is of the essence! EBAEA is required to report this information to CSEA within 5 days. CSEA then uploads and transmits the information to the appropriate agency either IRS or CTEC. Enrolled Agents your Name, PTIN and EA Number must match exactly the way it is reported on your PTIN Card and EA Card. **No exceptions!** CTEC’s your Name, PTIN and CTEC Number must match exactly the way it is reported on your CTEC Certificate of Compliance. **No exceptions!**

When you register for one of the many educational offerings from the East Bay Association of Enrolled Agents using the 123signup System we rely on the information you provide to ensure you receive the appropriate CE. The next time you register online go in and edit your information to ensure your information is accurate. If you are unable to access the system or are having difficulty send me an email epattypriple@sbglobal.net please include your contact information, I will contact you to schedule a convenient time to get you signed up correctly.

Think of it like efiling a tax return. If we don’t use the client’s correct name and Social Security Number it will come back as rejected. This is no different.
DINNER MEETING CE INFORMATION

“Tax Consequences of Exiting from a Partnership and S Corporation”, 12/18/13
- IRS: WZA09-T-00762-13-I: 2 Hours of Federal Tax Law Topics
- CTEC: 1001-CE-0504: 2 Hours of Federal Tax Law Topics
- CSEA/NAEA: 2 Hours
- 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).

GOT SOMETHING TO SAY?
Have you run across a weird tax situation that other Members might want to know about? How about some new (or old) trick you use that could save other Members some time or headache? Got a favorite resource for a particular issue? One of the most valuable Member benefits is finding better ways to deal with issues so we’re not always reinventing the wheel. Most of my good ideas originally were inspired (or outright copied) from other Members.

Please help keep the great ideas flowing. If you know something that might benefit other Members, please dash off a quick email to bulletin@ebaea.org. Don’t worry about your writing, as I will work with you to edit it if needed. Don’t delay – the sooner you write to me, the sooner other Members will be able to benefit from your ideas. Thanks!

TOYS FOR TOTS
Once again, we will be supporting the US Marine Corps’ annual Toys for Tots drive. Please bring a new, unwrapped toy to the December dinner meeting. Joanne Anderson will collect them all and take them to the USMC collection center.

Call Joanne at (925) 938-9086 with any questions. Thank you, and thanks Joanne.

CSEA PRESIDENT TO VISIT EBAEA
by P. Gail Nanbu, EA
Patti Kappen, EA, CSEA President, will visit our chapter in January 2014, and speak to us about CSEA before our CE speaker for that meeting. Please come out and welcome her to our Chapter. Patti is a truly a people person and enjoys meeting CSEA members up and down the state. I know you will enjoy meeting Patti and hearing her talk about her priorities and passions as our CSEA President.

CHECK YOUR CE ONLINE @ IRS
by Mark Bole EA, Continuing Ed Chair
For most of us, our third annual PTIN renewal is here. If you renew your PTIN by paper and mail, the rest of this note may not be helpful to you. But if you renew electronically, as most of us do, you should know that you can log in to your PTIN account right now and check how many official CE (continuing education, IRS uses “CE” instead of “CPE”) hours the IRS has on file for you in their database. (Log in the same way as if you were going to initiate your PTIN renewal).

The CE requirements to maintain EA status are documented in Circular 230. Effective 2013, any valid CE must have an IRS course number assigned in advance, and the course provider must report the information in a timely fashion back to the IRS for each attendee.

You can see fairly current info. My advice is if it has been more than 6 six weeks since you took a course and it still doesn't show up, you should start inquiries now, rather than wait until year end. Any CE that you receive through EBAEA will normally show “CSEA” as the provider, since the state organization provides this service for its chapters. EBAEA could become a provider on its own, but is not planning to do so at this time.

TAXTALK 2013
by P. Gail Nanbu, EA
I felt like a proud mother hen watching our own three-day seminar. TaxTalk, unfold in early November. Patty Pringle, EA, and her corps of volunteers put on an impressive “show.” As Al Wise, our First VP and Education Chair, stated in his report to the EBAEA Board of Directors, “The TaxTalk seminar was outstanding! I asked people sitting at my table at the luncheons if they were satisfied with the seminar. No one had anything negative to say. One person said that the detailed way the educational material was taught is why she comes every year.” This year’s TaxTalk had great speakers and timely topics which seemed to be appreciated by almost all attendees. I personally spoke to some attendees from other chapters, and they like our seminar because it is the only three-day seminar locally with great speakers. Thanks to all of you who attended all or part of TaxTalk this year for making it such a resounding success. We look forward to seeing you back next year.

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
MEMBERSHIP COMMITTEE
by Aida Q. Torres EA, Membership Chair

Thanks to our membership group including Joanne Anderson, EA and Carolyn Krieg, EA for our first Membership committee meeting held at our President’s office – Patricia Gail Nanbu, EA on October 25. The meeting was the implementation of CSEA’s “Just Ask One” 2013 -2014 Membership Recruitment Challenge, as presented to all the Chapters by Membership Committee Webinar.

The Just Ask One Membership Campaign is asking every member in every Chapter to reach out to one EA and invite them to become part of our professional community. From this year forward, our goal is more than simply increasing our numbers. We are interested in building a professional membership community that focuses attention on helping every member discover how to make the most of their membership, and at the same time, having members contribute their knowledge and expertise to advance our profession here in California.

We will be asking volunteers through email for follow-up “Caller” and volunteers to “Welcome” new EAs to our chapter on one to one basis! Together, we’re going to make great things happen for our members and our profession!

WELCOME NEW MEMBERS

We welcome the following new members:

Enrolled Agents: Join Date
Mons Cedercreutz, EA 10/22/13
Gayb G. Guillermo, EA 10/01/13
Veronica Herrera, EA 10/22/13
Pamela K. Marks, EA 09/05/13
Darrell Kevin Walters, EA 08/05/13
Phillips P. Yee, EA 10/04/13

If you have just joined and your name is not listed, please email me at aida@aidatorres.com. All new members and professional associates and professional affiliates 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 the membership committee, please let us know.

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.

Dec 11: Handling Complex IRS Examinations: Domestic and International
Jan 15: Representing Audits in Today’s Environment

Not available on those dates? Missed a topic you wanted to hear? Go to the CSEA website and look up past topics. CE is not available after the live date, but all the yummy info is still there, waiting for you…

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.

MEMBERS SPEAK

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

Dec 3: San Francisco Payroll Tax Class, 455 Market Street, Andy Rogers, 9am-3pm, Andy@TaxBuddha.com

Dec 10: Concord Basic Payroll, Mark Bole, 9am-3pm, makbo@pacbell.net

Dec 11: Oakland Basic Payroll, Don Wayne, 9am-3pm, don@donwayne.com

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-presenter 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).

- Dec 11: 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.
**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.

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**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 (510) 797-8375 if you have questions.

**TAX PROFESSIONALS WANTED**

Senior Tax Preparer (EA or CPA) and Tax Preparer (EA or CRTP) for Secure Taxes, Incorporated, located in Hayward. Must be capable of completing accurate, timely client tax returns using Lacerte. Must be reliable, responsible and detail oriented. Must be computer literate and have experience with Lacerte, WORD, and Excel, including formula knowledge. Five to ten years of verifiable experience as an EA, CPA or CRTP required. Salary is dependent upon experience. Interested parties please forward a detailed cover letter outlining experience and a resume with at least three professional references to personnel@yoursecuretaxes.com. For complete job descriptions go to www.yoursecuretaxes.com.

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**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 2 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.

**Small Group Tax Meetings**

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<thead>
<tr>
<th>Location</th>
<th>Days</th>
<th>Time</th>
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<tbody>
<tr>
<td><strong>Antioch/Brentwood</strong></td>
<td>Fridays</td>
<td>8:00am</td>
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<tr>
<td>Brentwood Café</td>
<td>Tue</td>
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<tr>
<td>Ken Seamann EA</td>
<td>Fri</td>
<td>8:00am</td>
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<td><strong>Danville Area</strong></td>
<td>4th Tuesday</td>
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<td>Pascals French Oven</td>
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<td>Michael Power EA</td>
<td>5th Tuesday</td>
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<td><strong>Oakland Area (Near BART)</strong></td>
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<tr>
<td>Buttercup Café</td>
<td>Tue</td>
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<tr>
<td>Andy Rogers EA</td>
<td>5th Tuesday</td>
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<td><strong>Livermore Area</strong></td>
<td>Fridays</td>
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<td>Shari’s Restaurant</td>
<td>Fri</td>
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<tr>
<td>Jerrilynn Krebs EA</td>
<td>5th Tuesday</td>
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<tr>
<td><strong>Castro Valley</strong></td>
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<td>Carrow’s, 2723 Castro Valley Blvd</td>
<td>Fri</td>
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<tr>
<td>Dalgmar Bedard EA</td>
<td>5th Wednesday</td>
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<tr>
<td><strong>South Alameda County</strong></td>
<td>1st Wednesday</td>
<td>9:30am</td>
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<tr>
<td>Mimi’s, 24542 Hesperian, Southland Mall</td>
<td>Wed</td>
<td>9:30am</td>
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<tr>
<td>Sal Romo EA or Walt Thomas EA</td>
<td>1st Wednesday</td>
<td>9:30am</td>
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**Email-only Group**

Send an email to halloftaxes@gmail.com

Peggy Hall EA

(925) 388-1040
CALENDAR OF EVENTS

December 2013
18
EBAEA Dinner Meeting: “Entity Issues”
@ Holiday Inn, Oakland Airport

January 2014
10
Jim Stern Legislative Day
@ State Capitol, Sacramento
15
EBAEA Dinner Meeting: “Stock Options”
@ Holiday Inn, Dublin

HUMOR

A doctor and lawyer loved the same girl. The lawyer started giving an apple to the girl every day. The doctor asked, “Why?” The lawyer said, “An apple a day keeps the doctor away!”

The navy psychiatrist was interviewing a potential sailor. To check on the young man’s response to trouble, the psychiatrist asked, “What would you do if you looked out of that window right now and saw a battleship coming down the street?” The baby sailor said, “I’d grab a torpedo and sink it.” “Where would you get the torpedo?” “The same place you got your battleship!”

Wife standing in front of a mirror and telling to her husband “I am fat, old, wrinkled and no longer pretty. Will you still give me a romantic compliment?” Husband replied, “Your eyesight is still excellent.”

Little Johnny watched, fascinated, as his mother smoothed cold cream on her face. “Why do you do that, Mommy?” he asked. “To make myself beautiful,” she replied, “To keep myself beautiful.”

2013 - 2014 Board of Directors and Committee Chairs

Web Page http://www.ebaea.org

President: P Gail Nanbu EA 925-943-3993
1st VP: Al Wise EA 707-634-4TAX
2nd VP: Aida Torres EA 510-724-6409
Treasurer: Tim Hintzoglou EA 925-930-7737
Secretary: Carrie Kroeger EA 925-686-1600
Immed Past Pres: Andy Rogers EA 510-332-0401
Director 2013-2014:
Claire Ashby EA 925-462-0538
Jan Bridges EA 510-505-0818
Patty Pringle EA 510-912-1682
Director 2013-2015:
Mark Bole EA 925-287-0366
Sal Romo EA 510-471-9492
Marjorie Williams-Jones EA 510-482-6204
CSEA Director: Al Wise EA 707-634-4TAX

Social Affairs: Carolyn Krieg EA
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 (1st VP)

Chair: Al Wise EA 707-634-4TAX
Annual Meeting: Patty Pringle EA 510-912-1682
Continuing Ed: Mark Bole EA 925-287-0366
Mini Seminar Team: Mark Bole EA 925-287-0366
Program: Peggy Hall EA 925-388-1040
SEE Class: vacant
Tax Talk: Patty Pringle EA 510-912-1682
Town Hall: Patty Pringle EA 510-912-1682
Town Hall: Peggy Hall EA 925-388-1040
VITA Team: vacant

Communication Committee (2nd VP)

Chair: Aida Torres EA 510-724-6409
Bulletin: Duncan Sandiland EA, etc 800-617-1040
Disaster Services: Janet Bridges EA 510-505-0818
Legislative: Eva Konigsberg EA 510-928-5067
Membership: Aida Torres EA 510-724-6409
Practice Preservation: Linda Fox EA 925-846-5913
PIA: Patty Pringle EA 510-912-1682
PIA: Peggy Hall EA 925-388-1040
Quickfinders: Diann Gross EA 925-736-3853
Social Affairs: Luciann Leraul CPA 925-518-9076

Administration Committee (IPP)

Chair: Andy Rogers EA 510-332-0401
Bylaws/SOP: Sal Romo EA 510-471-9492
Bylaws/SOP: Clare Ashby EA 925-462-0538
Budget & Finance: Walt Thomas EA 510-725-8356
Chapter Office: Dagmar Bedard EA 510-537-3883
Financial Review: Luciann Leraul CPA 925-518-9076
Nominating: Andy Rogers EA 510-332-0401
Volunteer Coordinator: vacant

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
QUICKFINDER HANDBOOKS

1040 Quickfinder Handbook
The 1040 Quickfinder Handbook has over 300 pages covering everything you need to know to prepare federal individual income tax returns. Our accurate, easy-to-read content is an industry leader for independent tax professionals.

NEW! 1040 Quickfinder® Handbook — Registered Tax Return Preparer Edition
The 1040 Quickfinder Handbook RTRP Edition includes all of the same great content as the traditional 1040 Quickfinder Handbook plus two additional tabs. You’ll get all the tax quick reference material you need when preparing Form 1040 plus important information on the evolving rules and requirements for RTRPs. And now that all paid tax return preparers are subject to IRS Circular 230, you’ll have it at your fingertips along with insights into its key provisions and rules.

Small Business Quickfinder Handbook
The first-stop resource for preparing tax returns for every type of small business—partnerships and corporations—plus estate, trusts and tax-exempt organizations. Forms 1065, 1120, 1120S, 1041, 706, 709, 990.

Premium Quickfinder Handbook
A handy combination of the most important 1040 and Small Business topics that you need to complete tax returns for individuals and businesses.

All States Quickfinder Handbook
Complete summary of each state’s part-year and nonresident instructions for individual tax returns, with over 500 pages of easy-to-find tabs—eliminates hours spent downloading out-of-state instructions online!

Depreciation Quickfinder Handbook
The only guide you need to deal with depreciation—quick answers to all your depreciation and business property questions. If you have business clients, we’ll save you time and headaches!

California Tax Quickfinder Handbook
Covers Individuals, Corporations, and Pass-through entities. This Handbook has 24 chapters in a perfect bound book, and includes more than 300 pages of individual and business tax information provided in one source.

Social Security and Medicare Quickfinder Handbook
The Social Security and Medicare Quickfinder Handbook provides CPAs, enrolled agents and other tax preparers with an affordable, easy-to-use Handbook for quickly and efficiently accessing the information their clients want to know about Social Security, Medicare, Medicaid, and Eldercare insurance.

Quickfinder Tax Tips Newsletter
Every month, Quickfinder delivers clearly written articles and valuable tables to keep you apprised of important changes all year long.

NEW! Health Care Reform Quickfinder Handbook
Employer mandates to provide insurance coverage, individual mandates to obtain coverage, credits and subsidies to help individuals purchase coverage, exchanges for acquiring coverage, new reporting requirements and taxes are a few of the many changes that will impact your clients. They are likely to have questions. We’ve got the answers.

NEW! Quickfinder Annual Tax Update
Covers significant tax developments that occurred during the calendar year, making it easy to stay abreast of changes affecting your clients.

IRA & Retirement Plan Quickfinder Handbook
All the important, relevant information on IRAs and retirement plans, and loads of tables and checklists, with information on: IRAs, SEPs, SIMPLE IRAs, 401(k) plans, and other employer plans; choosing and operating a plan and complying with IRS requirements; and account distributions, rollovers, and beneficiaries.

Tax Planning for Businesses Quickfinder Handbook
Stay up to speed on new business tax saving strategies and leverage changing tax rules to your clients’ advantage with this new Handbook! Tax planning tips will save tax dollars at every stage of a business operation.

Tax Planning for Individuals Quickfinder Handbook
Income, estate and gift tax planning for individuals, with strategies to reduce individual clients’ federal tax burdens. Tables, charts, examples, 1040 Tax Planning Roadmap!

Individuals—Special Tax Situations Handbook
This Handbook steers preparers through the maze of unique tax rules that apply to individuals due to their occupations, their investments, or because they are going through certain life events.

Tax Tables for Individual Returns and Tax Tables for Business Returns
These durable, laminated fold-out tools provide the Quickfinder tables and charts you use most often, allowing you to quickly answer client questions without flipping through pages.

QUICKFINDER SELF-STUDY CPE

Ethics and Responsibilities of Tax Professionals
Understand rules and regulations governing the tax profession and the practical application of these rules, Meets the 2-hour ethics course requirement for EAs! (CPAs please consult your state’s requirements to determine if our course qualifies in your state.)

See special pricing listed on back!
## CSEA East Bay Chapter Order Form

**ORDER INSTRUCTIONS**

Every Quickfinder purchase you make earns money for your association!

- This order form includes pricing, s/h, sales tax, and more.
- We will be placing one group order to benefit from the best group pricing. All orders must be received by December 6, 2013. Make checks payable to Quickfinder.
- Orders must be faxed to 925.736.3853 or mailed to: Quickfinder, c/o Diann Gross, 232 Chatham Terrace, Danville, CA 94506.

### Product Pricing

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<td>Ethics Self-Study CPE</td>
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**GRAND TOTAL:** Add lines 11, 12 and 13.

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13 **Sales Tax:** Add your exact state and local tax.
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SHIPPING: All Handbooks: 1-20 units, $4.00 per unit. 21+ units, $2.00 per unit; Tax Tables: $3.00 per unit

All Discounts: The highest available discount will be applied to your order; discounts and special offers cannot be combined.

S&H and Sales Tax: Applicable state and local sales tax and shipping and handling charges will be added at time of order.

Your association receives a donation for each product purchased under your special discount code—and you receive a discounted price on every product! Orders must be by phone, mail or fax—does not apply to online orders.

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Reach Out to Taxpayers at CSEA Tax Help Day  
Friday, March 7, 2014  
By Andrew Rogers, EA

CSEA is coordinating Tax Help Day, organized among our Chapters on Friday, March 7, 2014. Tax Help Day will allow Enrolled Agents to answer taxpayer questions at the time of year when they have the most questions. As Enrolled Agents, we have the opportunity to educate taxpayers about who we are and the expertise we hold, and also to inform sponsoring agencies that we are a community resource that can help them assist our communities.

Why are we reaching out to taxpayers in this way? The CSEA Public Information and Awareness (PIA) Committee has revised its vision of Tax Help Day from trying to reach ALL Californians to reaching Californians in the vicinity of our Chapters. Why spend money to rent a complicated statewide phone system, when we can go “Low Tech” and have Enrolled Agents meet face to face with taxpayers!

Enrolled Agents participating in CSEA’s Tax Help Day event will not charge fees, provide written tax advice or prepare tax returns. Instead, the goal of the event is to raise visibility for Enrolled Agents by providing community service.

CSEA Chapters will be working with various civic groups, such as their local Chambers of Commerce, requesting that they host the event. This partnership will strengthen the professional relationship between Enrolled Agents and the community, while assisting with the promotion of the Enrolled Agent designation.

To schedule a Tax Help Day for your Chapter, below you will find a timeline, sample letter, advertisement, and newsletter template for your PIA Chair.

**Suggested Timeline**

December – January: Contact possible sites to host your Tax Help Day. Previous sites have included Chambers of Commerce (where we have EAs who are Chamber Members), but you might also try the Small Business Administration (SBA), Small Business Development Center (SBDC), business groups or even restaurants who would be willing to provide meeting space. Feel free to approach a sponsor who will help advertise, like a restaurant, radio station or television station.

January: Contact news outlets, the Chamber of Commerce, and other business groups to let them know you are holding a free information event on March 7.

• February: Gather Chapter Members who would be willing to “take a shift” helping taxpayers.
• March 1: Remind your site that you’ll be visiting.
• March 5: Email reminders to Members with their shift schedule, location, and point of contact for the location they have agreed to staff.
• March 7 a.m.: Buy some doughnuts for EAs who are helping taxpayers.
• March 9: Send an email thanking your event host for their assistance, and draft a narrative report showing the number of taxpayers served and the number of Enrolled Agents answering questions, by location, to assist with site selection for 2015.

**Sample Letter or Advertisement**

When writing to a site or an organization to request that they host your event, the key is to get away from the “We want access to your members (clients, customers)” angle and turn that around into “We have a valuable but limited benefit available to only a few organizations. Do you want to try to qualify for our help?” Here’s a blurb used by East Bay Chapter to contact potential sites. Feel free to alter this to suit your needs:

We would like to provide a free benefit to the Chamber of Commerce’s members on March 7, 2014 where qualified Tax Professionals, Enrolled Agents (http://www.irs.gov/Tax-Professionals/Enrolled-Agents/Enrolled-Agent-Information) will answer your members’ tax questions just in time to work on their own taxes. To help you get assistance to your members, we’ll provide a flyer you can insert into your monthly newsletter in February’s edition. Although we are in the business of providing tax assistance to taxpayers, we want to provide a benefit free of charge as a way of thanking our community for supporting us; therefore, we will answer tax questions on this day at your site. We won’t prepare any returns, nor will we provide any written advice, nor bill anyone for our work. If this is a service you’d like to offer to your members by providing us with some space to work and helping to advertise the event, please let me know, as I will be placing other notices about the event since I need to secure our locations early.

*continued on p. 29*
Chapter Newsletter Template

If your Chapter has a monthly newsletter, here’s sample text to insert about Tax Help Day. Again, feel free to tailor this to your needs:

CSEA Tax Help Day is March 7, 2014. Help taxpayers with their tax troubles in person for four hours at the Lafayette Chamber of Commerce, 100 Lafayette Circle, Lafayette, CA, from either 9 a.m. - 1 p.m., or noon - 4 p.m. Meet other preparers and taxpayers while having a doughnut. We will be answering questions, but will not be preparing any returns or collecting any fees. Help promote your Enrolled Agent status with the public and the Chamber of Commerce.

The East Bay Chapter has held Tax Help Day for two years in a row, and has found volunteers to work a half-day shift in their local area. Although finding volunteers can be challenging, especially in the heart of tax season, it may be easier to enlist your Members if you offer a discrete and limited block of time to commit.

Tax Help Day also meshes with CSEA’s Strategic Plan, working with third parties to increase awareness of CSEA, and cultivating alliances with other organizations to increase visibility of Enrolled Agents. For additional information about this event, please contact your Chapter President or email Andrew Rogers, EA at Andy@TaxBuddha.com.

Andrew Rogers, EA is the Immediate Past President of our East Bay Chapter and has been practicing since 1999. Andrew specializes in returns for businesses and their owners at Tax Buddha. Andrew has books on Amazon, videos on YouTube, and presents live seminars around the country. He can be reached at Andy@TaxBuddha.com.

CSTAR Sets the Bar for California Representation

After a hiatus of several years, the California State Tax Agencies Representation (CSTAR) workshop returned to rave reviews from the 27 attendees. The intensive three-day workshop took place on September 17-19 at the CSEA headquarters in Sacramento. Speakers included industry leaders Cameron Hess, Esq., Graham Hoad, EA, Vicki Mulak, EA, CFP® and Ruth Rowlette, EA, Esq., who provided case studies focusing on real-time concerns tax professionals have with the Franchise Tax Board (FTB), Board of Equalization (BOE) and Employment Development Department (EDD). State tax agency representatives participating in case study discussions included EDD Field Audit and Compliance Division staff Georgeanna Spalding and Lien Chiang, Tax Policy Division staff Bradley Miller, and FTB Tax Practitioner Liaison, Susan Maples, CPA.

Attendees were overwhelmingly pleased with the workshop, commenting:
- “Thank you for offering this seminar again.”
- “A unique seminar that is not offered elsewhere.”
- “Invaluable information ... money well spent.”
- “Speakers provided great information.”
- “Excellent. I’ve waited a long time for this.”
- “I would come back. I got value from this event.”

If you were unable to attend this year’s workshop, be sure to refine your state representation skills at next year’s CSTAR 2014.

CSTAR attendees receive perspectives on representation from both the practitioner and state tax agencies agency viewpoints.

The CSEA headquarters provides a convenient and congenial learning environment for CSTAR 2013 attendees, pictured above.