**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*

**NEXT MEETING**

Wed, January 15, 2014

**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  
6:30 Dinner Buffet  
7:00 Program: **“Stock Options”**

**Cost:** $35.00 with reservation by Friday January 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.

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**January Topic: “Stock Options”**  
*by Peggy Hall, EA  Program Chair*

Employee Stock Options—Alphabet Soup  
The number of employee stock options granted is increasing. Many companies are using them, and even rank and file employees are receiving them. This is an important topic for our clients. Please join us as Philip Fiegler, EA helps us understand and know:

- The obvious and the not-so-obvious options  
- What transactions to include and how to report them  
- How to compute basis of shares obtained by options  
- What information to obtain from your clients.  
- What to retain and maintain for future years  
- How to recognize tricks and traps  
- Mastering your due diligence.

Philip Fiegler decided he wanted to become an Enrolled Agent in late 1991, a decision based on a desire to switch careers to something not affected by the recession, and he really wasn’t attracted to becoming a mortician. He passed the EA exam on his first attempt in 1993 after finishing one tax season at H&R Block. His practice is now comprised of about 80% individuals and the remaining being entity, estate and trusts. He specializes in representation, real estate investors, and the self-employed in creative fields. He became a NTPI Fellow in 1999 and has gone on to do graduate level studies.

Phil has spoken at minor and major events for various CSEA, CSTC, CSATP chapters and the Professional Fiduciary Association of California.

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

Season’s Greetings to All

This morning the EBAEA member-donated toys and books for the Marine Toys for Tots Program were delivered to the Walnut Creek Rossmoor fire station. Joanne Anderson, EA, has handled this volunteer activity every year as far as I can remember. Joanne is also the person who greets you with a smile and a welcoming word as you walk into the monthly dinner meetings. And, up until his retirement, Bill Harrison, EA, greeted everyone along with Joanne.

These are just two of the countless volunteer activities performed by our many members. Our Chapter would not run, period, without volunteers. Volunteers teach, mentor, perform needed documentation activities, represent EBAEA, CSEA and NAEA within and outside of the EA community, keep the lines of communication open in various ways, and perform so many other tasks. This generalized list specifically and purposely does not address every activity because someone or some job would be left out to my chagrin. It is wonderful to realize how many member-volunteers EBAEA is honored to have on its rolls currently and going back to our inception!
The first act of volunteering is that you are a member, so thank you to ALL of our members.  Wishing you and yours a wonderful Holiday Season! Eat, drink and be merry, for we will all need to gather our strength for the upcoming tax season. See you in 2014!

**WANT NEW CLIENTS?**
*by Peggy Hall, EA, PIA Co-Chair*

Your Public Information and Awareness team is hard at work. This year we are joining with Golden Gate Chapter to put large posters at BART stations in the East Bay and San Francisco. The large posters (see the end of this Bulletin) carry the message: Taxes Are Complicated. Don’t Risk It! EAs Are Tax Pros findanea.com

FindanEA.com is a new website developed by Golden Gate Chapter that will refer people to an EA according to zip code. It is a beautiful website, check it out. We are putting the contact information for all of our active members into that website. IF YOU DO NOT WANT TO BE INCLUDED PLEASE OPT OUT by emailing ebaea@ebaea.com ASAP, preferably before the end of December.

We tried to represent all of the areas in the East Bay where we have members. Here are the 6 BART stations that we chose to have the posters in.

*El Cerrito Del Norte*  Berkeley
*12th Street/Oakland City Center*  Fruitvale
*Walnut Creek*  Rockridge

Golden Gate Chapter will be covering BART stations in San Francisco.

**CSEA JIM STERN LEGISLATIVE DAY**

Join us at our annual Jim Stern Legislative Day where CSEA Members experience a unique opportunity to have their voice heard at the state Capitol in Sacramento on Friday, January 10. Spend the day with us as we walk the halls of the Capitol and meet with legislators to educate them on key issues important to all of us and share CSEA’s collective message.

The annual lobby day will begin with presentations from Oksana Jaffe, Chief Consultant to the Assembly's Committee on Revenue & Taxation and Colin Grinnell, Consultant to the Committee on Senate Governance & Finance. Both will be presenting about legislative updates on “all things tax.” Also speaking is Barbara Vohryzek, Deputy Director of Small Businesses at the Governor’s Office of Business and Economic Development who will provide some insight about the Governor’s Economic Initiatives which came out of this year’s budget.

Make plans now to join us in Sacramento for this fun and prestigious event you won’t want to miss!

| Location: State Capitol, Sacramento, CA |
| Time: 8:15am - 3:30pm |
| Cost: $75 for CSEA Members |

For more details on the event and to register please click on the link below.

http://www.csea.org/education-events/jim-stern-legislative-day/

**TAX HELP DAY**
*by Peggy Hall, EA, PIA Co-Chair*

**Call to action:**
1) Reserve a few hours of Friday, March 7th  
2) Help us get the word out.

EBAEA will be participating in Tax Help Day, which is being coordinated by CSEA and organized among California Chapters, on Friday, March 7. Tax Help Day will allow Enrolled Agents to answer taxpayer questions at no charge. We will not prepare any tax returns or give any written advice. This will give us the opportunity to educate taxpayers about Enrolled Agents, who we are and the expertise we hold. The goal of the day is to raise visibility for Enrolled Agents by providing community service.

We are confirmed with the Lafayette Chamber of Commerce for Tax Help Day. We are working on sites for Dublin and Oakland. We would like help contacting our local legislators to get them to add Tax Help Day to their newsletters.

Next month we will provide a flyer for you to send to your local legislators. I have contacted the office of Candice Anderson, supervisor for Contra Costa County. That office is very willing to put the flyer in their newsletter as a value added service to their constituents. Most legislators will feel the same about Tax Help Day.

**EBAEA ORIENTATION**
*by Aida Q. Torres EA, Membership Chair*

All members (new members, aspiring members, and non-members), new EAs, and all tax practitioners are invited to attend our annual orientation to learn more about our organization. For maximum convenience, the Orientation will be held just before the January dinner meeting. Come to either or both!

**When:** Wednesday January 15, 5:00 pm  
**Where:** Holiday Inn – Dublin  
6680 Regional Street, Dublin  
**RSVP by:** January 9 (required so we can prepare enough materials for attendees)  
**RSVP to:** Aida Torres at (510) 724-6409 or  
Chapter Office at (800) 617-1040  
**Cost:** Orientation is free! Dinner Meeting has usual fee.
WELCOME NEW MEMBERS

We welcome the following new members for the months of November and December, 2013:

<table>
<thead>
<tr>
<th>Enrolled Agents:</th>
<th>Join Date</th>
</tr>
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<tbody>
<tr>
<td>Valerie Bach, EA</td>
<td>11/27/13</td>
</tr>
<tr>
<td>John Y. Nodohara, EA</td>
<td>11/26/13</td>
</tr>
<tr>
<td>Noemi Laverne Tinsley, EA</td>
<td>12/05/13</td>
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To new EAs: in order to get the monthly Bulletin thru email, go to http://www.ebaea.org and click: Bulletin, subscribe by providing your email address.

If you have just joined and your name is not listed, please email me at aid@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 us, please let us know.

DINNER MEETING CE INFORMATION

“Employee Stock Options - Alphabet Soup”, 1/15/14
- IRS: WZA09-T-00778-14-I: 1 hour of Federal Tax Law Topics
- CTEC: 1001 - CE - 0520: 1 hour of Federal Tax Law Topics
- CSEA/NAEA: 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).

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.

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!

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 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.

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

NAEA 2014-2015 ELECTIONS

by P. Gail Nanbu, EA

The 2014-2015 NAEA Election results included Jean Nelsen, EA, Golden Gate Chapter, as one of the new NAEA Directors to be sworn in in May 2014. Thank you to all who voted in this 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, he serves the members of EBAEA in his dedication to all EAs.
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 capattypringle@sbcglobal.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.

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.

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…

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

Jan 7: San Francisco Basic Payroll, 455 Market Street, 6th fl, 9am-3pm, Michele Zimmerman
michele.zimmerman@comcast.net

Jan 30: Oakland Basic Payroll, 9am-3pm Andy Rogers
Andy@TaxBuddha.com

Feb 4: San Francisco Basic Payroll, 455 Market Street, 6th fl, 9am-3pm, Andy Rogers Andy@TaxBuddha.com

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.

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 (510) 797-8375 if you have questions.
PART-TIME HELP WANTED
Part-time tax preparer needed for small Oakland tax office. Must have 2+ years of paid experience. Prefer experience with Lacerte. 1040 returns only. Very little client contact. Must be non-smoker and have own transportation. E-mail qualifications to JanZtax@aol.com

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. 510-538-0948 or email synergyf@pacbell.net.

Small Group Tax Meetings
Antioch/Brentwood
Fridays 8:00am
Brentwood Café, 8500 Brentwood Blvd, Brentwood
Ken Seamann EA
(925) 634-8297

Danville Area
4th Tue 9:30am
Pascal’s French Oven, 155 Railroad Ave, Danville
Michael Power EA
(510) 366-8836

Oakland Area (Near BART)
4th Tue 9:00am
Buttercup Café, 229 Broadway, Oakland
Andy Rogers EA
(510) 332-0401

Livermore Area
Fridays 8:45am
Shari’s Restaurant, 1116 East Stanley Blvd, Livermore
Jerrilynn Krebs EA
(925) 606-8181

Castro Valley
3rd Tue 8:00am
Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV
Dagmar Bedard EA
(510) 537-3883

South Alameda County
1st Wed 9:30am
Mimi’s, 24542 Hesperian, Southland Mall, Hayward
Sal Romo EA or Walt Thomas EA
(510) 487-1691

Email-only Group
as needed
Send an email to halloffaxes@gmail.com
Peggy Hall EA
(925) 388-1040

CALENDAR OF EVENTS

January 2014
8 SuperSeminar holiday discount deadline
10 Jim Stern Legislative Day

February 2014
19 EBAEA Dinner Meeting: “FTB Panel”
@ Holiday Inn, Dublin
28 SuperSeminar Early Bird discount deadline

HUMOR
A little girl asked her mom, “How did humans appear?” The mom said, “God made Adam and Eve and they had offspring.” Later she asked her dad who said, “Humans evolved from monkeys.” The confused girl returned to ask her mum; “Mom, how is it possible that humans were created by God and Dad said they evolved from monkeys?” The mother answered, “Well dear, I told you about my side of the family and your dad told you about his.”

For all of you with teenagers or who have had teenagers, or are a teenager, you may want to know why they really have a lot in common with cats: Neither teenagers nor cats turn their heads when you call them by name. No matter what you do for them, it is not enough. Indeed, all humane efforts are barely adequate to compensate for the privilege of waiting on them hand and foot. You rarely see a cat walking outside of the house with an adult human being, and it can be safely said that no teenager in his or her right mind wants to be seen in public with his or her parents. Even if you tell jokes as well as Jay Leno, neither your cat nor your teen will ever crack a smile. No cat or teenager shares your taste in music. Cats and teenagers can lie on the living room sofa for hours on end without moving, barely breathing. Cats have nine lives. Teenagers carry on as if they did. Cats and teenagers yawn in exactly the same manner, communicating that ultimate human ecstasy - a sense of complete and utter boredom. Cats and teenagers do not improve anyone’s furniture. Cats that are free to roam outside sometimes have been known to return in the middle of the night to deposit a dead animal in your bedroom. Teenagers are not above that sort of behavior. Thus, if you must raise teenagers, the best sources of advice are not other parents, but veterinarians. It is also a good idea to keep a guidebook on cats at hand at all times. And remember, above all else, put out the food and do not make any sudden moves in their direction. When they make up their minds, they will finally come to you for some affection and comfort, and it will be a triumphant moment for all concerned.
2013 - 2014 Board of Directors and Committee Chairs

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 925-912-1682
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:

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 925-912-1682
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
Thank you for reviewing your electronic proof. To approve an electronic proof for production, please reply to Angie.Gottselig@titan360.com. For any questions regarding your proof, please feel free to email or call. Please note that your electronic proof should not be viewed as a match print for color accuracy. We will gladly match color layouts or PMS colors for accuracy that have been provided by the customer. JPEG and PDF proof will appear at a lower resolution than the final output.

Please review and reply with one of the following: Proof approved. Proof approved with the following changes. Request for the following changes please email new proof.

A response is required for continuation with this project. Thank you!