NEXT MEETING Wed, May 21, 2014


4:30 Board Meeting
6:15 Networking
6:30 Dinner Buffet
7:00 Program: “Deduct or Capitalize?”

Cost: $35.00 with reservation by Friday May 16
$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.

**May Topic: “Deduct or Capitalize - working with the new Section 263 rules”**

**Speaker:** Cameron Hess, Esq., CPA

*by Peggy Hall, EA  Program Chair*

Tired of those endless arguments from your client demanding that everything he spent on his property last year should be totally deductible right now? Well, those responses you had memorized years ago have changed. Learn how badly you need to change your tune as you see the ins and outs of the recent changes.

Cameron L. Hess, Esq., C.P.A., is a senior principal with Wagner Kirkman Blaine Klomparens & Youmans LLP and practices in the transaction department in the areas of taxation and business law. A Certified Public Accountant, Mr. Hess’ practice includes entity formation (limited liability companies, family limited partnerships, nonprofit organizations and other) and state and local tax controversies (sales tax, franchise tax and property tax). Mr. Hess assists in all stages of client representation for federal and state tax controversies, including audit examination, administrative appeals and Tax Court cases. Because of Mr. Hess’s background as a CPA, he has been actively involved in complex tax cases involving record reconstruction and documentation.

**PRESIDENT’S MESSAGE**

*by P. Gail Nanbu, EA*

In the Heat of the Battle

I imagine all of you are just like me – running for our lives to get the returns done, making sure the returns are correct, researching like crazy, and seeing whether our tax colleagues have the elusive answer to that one darned sticky tax point. Oh, and managing our practices as well as our wonderful clients. This year, it seems as if every client has a new and special tax situation. All I can say is that I’m really learning quite a bit!

Thanks to the many members who joined us at the March IRS Tax Panel dinner meeting. Karen Brosi, EA, CFP; Joe Calderaro, EA; and Sharon Krieder, EA, CPA, as always, imparted great tax information. Their bank of tax knowledge is immense, and we had a lot of fun. Many of the topics discussed hit home, and that March meeting was certainly valuable for my clients.

Since my mind is in a fog, I have no special or intelligent or creative words to impart. However, there is a light at the end of this tunnel and we are nearing the end of this year’s season. I just hope the end doesn’t come too quickly! Kudos to all fellow tax experts for the work that you do for clients who need your tax expertise!

Our Oakland dinner meetings this year will return to Francesco’s in Oakland. Watch the Bulletin for further information. See you all in May at the Annual Meeting of the East Bay Association of Enrolled Agents at the Dublin Holiday Inn on May 21, 2014. Important motions will be considered (see March 2014 Bulletin) and your new slate of candidates for the EBAEA Board of Directors will be voted on. See you all there!
**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 WISH TO BE INCLUDED PLEASE OPT OUT by emailing ebaea@ebaea.com ASAP, preferably before the end of December.

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

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

**North Berkeley, Rockridge, Fremont, Walnut Creek, 12th Street/Oakland City Center, Fruitvale**

Please see the last page of the March Bulletin for two photos of the installed signs.

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**FRUITS OF LEGISLATIVE DAY 2014**  
*by Peggy Hall, EA, PIA Co-Chair*

I spent a few hours with Gail Nanbu, EA and Aida Torres, EA making legislative visits. We picked up some slack and visited legislators outside of our district. We visited the offices of Senator Mark DeSaulnier (7th dist), and Assemblymembers Joan Buchanan (16th dist), Steve Fox (36th dist), Nancy Skinner (15th dist), and Marie Waldron (75th dist).

I want to report the results of the legislative visits of CSEA members that day.

1) Assemblymember Brown will be sponsoring a bill that will be introduced in February to fix the timing of Statements of Information from the Secretary of State to coincide with tax filing dates.

2) Senator Mimi Walters will be a sponsor of a bill to fix the PIT problems of SB 1244. SB 1244 brought conformity with federal for treatment of LLC members for purposes of payroll taxes, but left out conformity for PIT purposes.

3) Assemblymember Diane Harkey’s office submitted a “spot bill” to suggest an administrative change to fix the dissolution/reviver issue of entities that never officially launched but are accruing taxes.

Make sure you tell your clients that you are part of an organization that is pounding on the desks of legislators to advocate for “you” (meaning that very client that you are talking to).

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**TGIO PARTY PARTY PARTY!!!**  
*DeStress, DeBrief, Thank Goodness It Is Over*

Get together to commiserate, share tips about what worked and what didn't work in your tax practice, words of wisdom etc. Or put taxes out of your mind and find out about common interests of fellow Enrolled Agents. We are the survivors, so let’s celebrate together. Feel free to bring loved ones who haven’t seen you in a while. It will be fun for everyone. We will sing songs like “If clients don’t complain you are not charging enough”, “That is Congress's fault for making the laws, not mine”, “Don't kill the messenger!”, “You thought getting married would save taxes, boy, were you wrong”, “The Retirement Plan Withdrawal Blues.”

When: Fri, May 2, 2014 from 6pm to 9pm  
Where: Mark Bole’s house at 3264 Rogers Ave, Walnut Creek (one mile west of Contra Costa Centre BART station, parking on street)  
Reply: (925) 287-0366 or email: makbo@pacbell.net

Mark will provide soft drinks & chips, please bring a munchie and/or beer & wine to share -- your choice. RSVPs encouraged but not required, and Mark will keep a list of what items folks plan to bring if they tell him.

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**EBAEA ANNUAL MEETING NOTICE**  
*by Andy Rogers, Immediate Past President*

The Annual Meeting of the East Bay Association of Enrolled Agents (EBAEA) will be held at the May EBAEA Monthly Dinner Meeting on May 21, 2014 at 6:45 pm at the Dublin Holiday Inn. The business of the Annual Meeting will include consideration of the following motion:

- The Board of Directors of the EBAEA proposes that EBAEA suspend the rule at Article 5.02 to allow Carrie Kroeger to serve a third consecutive term as Secretary of the Association for the 2014-2015 Association year.

Background – EBAEA Bylaws Article 5.02 limits officers of the Association to serve no more than two consecutive terms in one office.

Additionally, the EBAEA Nominating Committee has proposed the following slate of candidates for our 2014-2015 fiscal year:

- President: Patty Pringle, EA  
- 1st VP: Al Wise, EA  
- 2nd VP: Aida Torres, EA  
- Treasurer: Tim Hintzoglou, EA  
- Secretary: Carrie Kroeger, EA  
- Immediate Past President: Gail Nanbu, EA  
- Director 2014-2016:  
  - Katherine Judd, EA  
  - Peggy Hall, EA  
- Open
Continuing as Directors through 2015:
Mark Bole, EA
Sal Romo, EA
Marjorie Williams-Jones, EA

Continuing as CSEA Director through 2015:
Al Wise, EA

The EBAEA Bylaws provide that eligible members can run from the floor with no advance notice. However, as a courtesy to those planning the meeting (which is already under a very tight timetable), it is requested that any floor candidate provide advance notice to the Nominating Committee through its Chair, Andy Rogers at (510) 332-0401.

**TAX HELP DAY**
*by Andy Rogers, EA*

Tax Help Day volunteers from the East Bay Association of Enrolled Agents assisted more than thirty people on March 7th this year at various locations around the East Bay. Taxpayers had their questions answered, and Enrolled Agents promoted our license and explained “What is an Enrolled Agent?” in a personal and memorable way. We gave out brochures and pens provided by CSEA for the event, and we were joined by several chapters around California. Look to the CSEA Magazine for a more complete listing of California results soon.

**DINNER MEETING CE INFORMATION**
*“Section 263(a) Rules”, 5/21/14*

- IRS: WZA09-U-00844-14-I: 1 hour of Federal Tax Law Updates
- CTEC: 1001 - CE - 7377: 1 hour of California 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).

**2014 CSEA digiTAX SCHEDULE**

Looking for a bite-sized chunk of high-quality info on a subject? CSEA’s 2014 schedule will be rolling out after tax season, but all the previous sessions are still available at www.csea.org. CE is not available after the live date, but all the yummy info is still there for you…

**MEMBERS SPEAK**

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

**Small Group Tax Meetings**

<table>
<thead>
<tr>
<th>Small Group Tax Meetings</th>
<th>Location</th>
<th>Time</th>
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<tbody>
<tr>
<td>Antioch /Brentwood</td>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
<td>Fri 8:00am</td>
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<tr>
<td>Ken Seaman EDA</td>
<td>(925) 634-8297</td>
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<tr>
<td>Danville Area</td>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
<td>4th Tue 9:30am</td>
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<tr>
<td>Michael Power EDA</td>
<td>(510) 366-8836</td>
<td></td>
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<tr>
<td>Oakland Area (Near BART)</td>
<td>Buttercup Café, 229 Broadway, Oakland</td>
<td>4th Tue 9:00am</td>
</tr>
<tr>
<td>Andy Rogers EDA</td>
<td>(510) 332-0401</td>
<td></td>
</tr>
<tr>
<td>Livermore Area</td>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
<td>Fri 8:45am</td>
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<tr>
<td>Jerrilynn Krebs EDA</td>
<td>(925) 606-8181</td>
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<tr>
<td>Castro Valley</td>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
<td>3rd Tue 8:00am</td>
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<tr>
<td>Dagmar Bedard EDA</td>
<td>(510) 537-3883</td>
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<tr>
<td>South Alameda County</td>
<td>Mimms, 24542 Hesperian, Southland Mall, Hayward</td>
<td>1st Wed 9:30am</td>
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<tr>
<td>Sal Romo EA or Walt Thomas EDA</td>
<td>(510) 487-1691</td>
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**Email-only Group**
as needed
Send an email to halloftaxes@gmail.com

Peggy Hall EDA (925) 388-1040

**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.
UNIQUE OPPORTUNITY
After 8+ years and over 100 issues, I am retiring as Bulletin editor. No tax skills needed. If you can write proper sentences and read a calendar, you have all the skills you need to fill my shoes. I have templates, instructions, archives and lots of unused humor to help you. I will help you with the transition issues. Also, this position is compensated – you get a free dinner subscription. If you have questions, please email Duncan at bulletin@ebaea.org.

WHAT IS YOUR COMPETITION DOING?
ERO data from the IRS, current through June 2013, lets you see how many returns have been e-filed for the last three years by tax offices in your vicinity, by firm name, address, and email. This can be used for business planning purposes, or to check whether your employees are filing returns on the side. Commercial services charge hundreds of dollars to provide this data to you in spreadsheet format.
I have gone to the trouble to obtain the same data and process it, and am offering data extracts to fellow EBAEA members on the following terms: either pick up the tab for a nice breakfast or lunch with me within five miles of Walnut Creek, where we can review the data and as a side benefit, increase our one-to-one professional networking, or pay a nominal fee of $20 to cover my overhead for the data extract. Contact Mark Bole, EA, at mark@MarkBoleTax.com for further details.

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

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.

CALENDAR OF EVENTS

April 2014
No Dinner Meeting – enjoy your down time!
18 SuperSeminar final discount deadline (save $90)

May 2014
2 TGIO PARTY!!! (see article for details)
   @ Mark Bole’s house, Walnut Creek
13-15 CSEA SUPERSEMINAR
   @ Planet Hollywood Resort, Las Vegas
21 EBAEA ANNUAL MEETING: “New 263 Rules”
   @ Holiday Inn, Dublin
29-31 CSEA SUPERSEMINAR
   @ Grand Sierra Resort, Reno

June 2014
18 EBAEA Dinner Meeting: “tba”
   @ Francesco’s Restaurant, Oakland

HUMOR

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 married couple, both aged 60 years old, was celebrating their 35th anniversary. During their party, a fairy appeared to congratulate them and grant them each one a wish. The wife wanted to travel around the world. The fairy waved her wand and poof -- the wife had tickets in her hand for a world cruise. Next, the fairy asked the husband what he wanted. He said, “I wish I had a wife 30 years younger than me.” So the fairy picked up her wand and poof - the husband was 90.

“Dad, where did I come from?” asks the 10 year old. The father was shocked that a 10 year old would be asking a question like that. He was hoping to wait a few more years before he would have to explain the facts of life, but he figured it was better a few years early than a few days too late, so for the next two hours he explained everything to his son. When he got finished, he asked his son what prompted his question to which his son replied, “I was talking to the new kid across the street and he said he came from Ohio, so I was just wondering where I came from.”

A dirty little boy was playing at the playground and walked up to his mother and asked, “Who am I?” The mother replied, “I don’t know! Who are you?” The little boy said excitedly, “WOW! My teacher was right. She said that I was so dirty that even my own mother wouldn’t recognize me.”

As a cop was issuing a ticket to the teenage smart alec, the kid said, “Do you know who my father is?” Without missing a beat, the cop said, “Perhaps you should start by asking your mom.”
A drunken cowboy lay sprawled across three entire seats in the posh Amarillo Theater. When the usher came by and noticed this, he whispered to the cowboy, “Sorry sir, but you’re only allowed one seat.” The cowboy groaned but didn’t budge. The usher became more impatient. “Sir, if you don’t get up from there I’m going to have to call the manager.” Once again, the cowboy just groaned. The usher marched briskly back up the aisle, and in a moment he returned with the manager. Together the two of them tried repeatedly to move the cowboy, but with no success. Finally they summoned the police. The Texas Ranger surveyed the situation briefly then asked, “All right buddy, what’s your name?” “Fred,” the cowboy moaned. “Where ya from, Fred?” asked the Ranger. With terrible pain in his voice, and without moving a muscle, Fred replied, “the balcony…”

Overheard at a swimming pool. A group of senior citizen men were sitting poolside when another man joined them. He announced that he had a new girlfriend. He told them all the wonderful attributes she had: attractive, loved to dance, cook, had an immaculate condo and she loved to cuddle. The men listened attentively and then asked in unison, “But can she drive at night?”

A woman gets her husband a dog. He asks her, “What should we name it?” She replies, “We should name it ‘Five Miles’”. “That’s a really strange name. Why?” She replies, “Because that way, we can tell our neighbors that we walk Five Miles every day!”

A woman is sipping a glass of wine while sitting on the patio with her husband. She says, “I love you so much. I don’t know how I could live without you.” Her husband asks, “Is that you or the wine talking?” She replies, “It’s me… talking to the wine.”

Moe and Sam, who were both 90 years old, had loved baseball their entire life. One day, they were sitting together on a bench in their neighborhood when Moe turns to Sam and says: “Will you promise me something? Promise me that if you die first and go to heaven, you’ll come back and tell if there’s baseball there.” Sam agreed, and made Moe promise the same. 3 months later, Sam died, and the next week Moe woke up in his sleep with someone calling his name. “Who’s there?” he called out. “Moe! It’s me, Sam!” “Sam! It’s so good to hear you! How’s heaven?” Moe asked. “It’s great, but I’ve some news, some good and some bad” Sam told him. “Tell me the good news first” Moe replied. “OK, the good news is that, there is baseball in heaven.” “That’s great!” Moe exclaimed, “What’s the bad news?” “Well, the bad news is that I was reading the lineup, and you’re pitching on Friday.”

An old couple was sitting up in bed. Suddenly he started to touch her arm, then moved down to her waist, to her hips and down her leg. Then he moved over and did the same on the other side and then stopped. Aroused by this, his wife asked “Honey, why did you stop?” He replied “Because I finally found the remote.”

GOVERNMENT SCIENTIST: A scientist was doing an experiment on a frog in his lab. He placed the frog down on the floor and said “Frog jump!” The frog jumped 4 feet and so he noted in his notebook “frog with 4 legs, jumps 4 feet.” He then cut off one of the frog’s legs and again said “Frog jump!” The frog jumped only 3 feet this time and so he noted in his notebook “frog with 3 legs, jumps 3 feet.” He cut off another leg and said “Frog jump!” This time the frog only jumped 2 feet and so he noted “frog with 2 legs, jumps 2 feet.” He then cut off another leg and again said “Frog jump!” The frog only jumped a foot and so he noted “frog with 1 leg, jumps 1 foot.” The scientist then cut off the frog’s last remaining leg and said “Frog jump!, Frog jump!, FROG JUMP!!!!!” but the frog did not move. He noted “frog with 0 legs, deaf.”

It was autumn, and members of a Native American tribe asked their new chief if the coming winter was going to be cold or mild. Since he was a new chief in a modern society and had never been taught the old secrets of nature, he looked up at the sky and had no clue what to do. To play it safe, he replied to his tribe that the winter could definitely be cold and that they should collect firewood early, just to be prepared. So, the members began gathering wood.

Being a practical leader, he figured he should also use the resources available to modern society. He went to the phone booth, called the National Weather Service and asked, “Will this winter be cold?” “As of now, it looks like this winter is going to be quite cold,” the forecaster said. So the chief went back to his tribe and told them to collect even more wood.

A week later he called the National Weather Service again and asked for an update. “Yes,” the man again replied, “based on incoming data, this winter is looking to be colder than we expected.” The chief was surprised, but again went back to his tribe, told them that this might be a very cold winter, and asked them to collect every scrap of wood they could find.

One week later, the chief called the National Weather Service yet again, hoping for a new answer. “Are you absolutely sure that the winter is going to be very cold?” “Positive,” the man replied. “It’s going to be one of the coldest winters ever.” “Really?” the shocked chief exclaimed. “How can you be so sure?” “First,” the forecaster replied, “The Indians are collecting firewood like crazy.”
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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

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Three EAs walk into a bar…

The following is an actual exchange between some of our Chapter members during the crunch of tax season. Nice to see we can keep some sense of humor when everything else is going nuts around us.

Q) I really got asked this by my new 87 year old client today. “I donated XXX’s (spouse, deceased in late 2012) body to Stanford for research -- is that deductible?” I explained probably not because there was no value, unlike a donated used piece of furniture. But I said I would ask my colleagues. Any thoughts?? Made me chuckle, especially since she said “I got a lot of usage out of that body.”

A1) Love it - especially her comment! But let’s see, original basis was zero, fully depreciated (as she can attest to). Were there any improvements to the property? Gold teeth, artificial hip, etc? Was a deduction previously taken for any of those improvements? If not, you may have after-purchase basis!

A2) What about Cost Segregation?

A3) My wife’s sister made her sell her mother’s gold teeth to a jeweler. So there might be a FMV. Suggest canvassing medical schools to find out what they pay for cadavers with or without gold teeth or other reusable electronics. I am now going back to contemplate my imaginary rose bush.

A4) There is definitely value in all of the parts that may have been replaced during the lifetime. The idea is to not lump them into one group but to segment them out so if any one item is disallowed the other improvements/replacements may stand on their own merit. I love that ___ has his happy place as his imaginary rose bush. Anyone else have a happy place they want to admit to?

A5) I can’t help but chime in – did the client incur any transportation charges, or storage charges? After Stanford is done or their work complete, will the body get returned to the donor, or will Stanford arrange for a burial or funeral and who will pick up those expenses? Isn’t there something about retaining an interest in a donated “item.” Just curious.

A6) Awesome discussion. I would also like to know if any of the items from the body were donated: such as eyes, heart, kidney, lung, liver, etc. How will that have an effect on basis? Were these items sold to the hospital or were they donated. What are Cost of Goods Sold? The cost of a transplant can be enormous. Is the cost just the cost of labor and use of the operating room? Is any value placed on the actual organ donated? Is it a repair or replacement? Is it depreciated over the life of asset? Would it be MACRS or Straight Line (if not Flat Line)?

A7) Not to rain on the parade, but remember the case where the guy wanted to remove the house on his property so he could build a new one, so he ‘donated it’ to the fire department who practiced by burning it down? Deduction disallowed as he didn't have to pay to have it removed and hauled away (the fire department put out the fire and cleaned up). So...wouldn't she have received the benefit of not having to dispose of the “toxic waste” we all become the instant we're dead? You can't just flush those things down the toilet or toss them in the bay....

Ed: If you or your group has an exchange you think might be of interest to the Membership, please ask permission to publish and send it to the bulletin Editor. As above, all references will be stripped out so we can just enjoy the fun and/or the new information.
Woman: Do you drink beer?

Man: Yes

Woman: How many beers a day?

Man: Usually about 3

Woman: How much do you pay per beer?

Man: $5 which includes a tip

Woman: And how long have you been drinking?

Man: About 20 years, I suppose

Woman: So a beer costs $5 and you have 3 beers a day which puts your spending each month at $450. In one year, it would be approximately $5400 correct?

Man: Correct

Woman: If in 1 year you spend $5400, not accounting for inflation, the past 20 years puts your spending at $108,000, correct?

Man: Correct

Woman: Do you know that if you didn't drink so much beer, that money could have been put in a step-up interest savings account and after accounting for compound interest for the past 20 years, you could have now bought a Ferrari?

Man: Do you drink beer?

Woman: No

Man: Where's your Ferrari?
Best Comeback Line from a Marine

This is one of the best comeback lines of all time. It is a portion of National Public Radio (NPR) interview between a female broadcaster and US Marine Corps General Reinwald who was about to sponsor a Boy Scout Troop visiting his military installation.

FEMALE INTERVIEWER: So, General Reinwald, what things are you going to teach these young boys when they visit your base?

GENERAL REINWALD: We’re going to teach them climbing, canoeing, archery, and shooting.

FEMALE INTERVIEWER: Shooting! That’s a bit irresponsible, isn’t it?

GENERAL REINWALD: I don’t see why, they’ll be properly supervised on the rifle range.

FEMALE INTERVIEWER: Don’t you admit that this is a terribly dangerous activity to be teaching children?

GENERAL REINWALD: I don’t see how. We will be teaching them proper rifle discipline before they even touch a firearm.

FEMALE INTERVIEWER: But you’re equipping them to become violent killers.

GENERAL REINWALD: Well, Ma’am, you’re equipped to be a prostitute, but you’re not one, are you?

The radio went silent and the interview ended.

You gotta love the Marines!