NEXT MEETING Wed, August 20, 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
6:45 Dinner Buffet
7:30 Program: “EBAEA Tax Panel”

Cost: $35.00 with reservation by Friday, Aug 15
$45.00 with reservation after deadline

Course numbers and credit:
IRS: WZA09-T-01000-14-I
CTEC: 1001-CE-7502
1 Hour of Federal Tax Law Topics

Sign up online at:
(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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**August Session: “EBAEA Tax Panel”**
Panelists: Mark Bole, Phil Fiegler, Ron Hanson, Mike Powers and Sal Romo
by Peggy Hall, EA, Program Chair

**Extensions? Questions?**—Get your questions answered at the August Dinner Meeting!

You are working on your extensions, some of the hardest tax returns that you put off because they required research. Our August dinner meeting will feature an expert panel including Sal Romo EA, Mark Bole EA, Ron Hanson EA, and Phil Fiegler EA, who have very generously agreed to take on your questions. These panelists should already be familiar to you from their tax articles, presentations, and discussions with other chapter members.

To get the best answers, please send your questions no later than Friday, Aug 15th, to Mark Bole, at makbo@pacbell.net. You can submit California questions as well as Federal.

We will run the panel longer than an hour to make sure that attendee’s questions are answered. This is the first time we have done a panel in the summer, and we think it will benefit our members.

With 1 hour of CE on Federal Tax Law Topics, the target audience is: Enrolled Agents, attorneys, CPAs and unenrolled preparers.

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**PRESIDENT’S MESSAGE**
_by Patty Pringle, EA, President, EBAEA_

**GrEAt Happenings!**

The new CSEA Mission Statement is “To Empower, engage and advocate for California Enrolled Agents.”

The CSEA Annual Meeting was held in San Jose in mid-July. Lots of grEAt things are happening and in the works. I attended the President’s Orientation. Presidents from CSEA Chapters all over the State of California came together and discussed new ideas and ways to best serve our members. Education, Membership, Public Information Awareness, Legislative Affairs and Bylaws are just a few of the topics we discussed.

A great new resource is the calendar of events on the CSEA Website, where dates and times are posted for Committee and Board of Director Meetings. Online meetings will allow more members to attend and get information on what is going on at CSEA. You can click on the date of the meeting you would like to attend, and follow the call in instructions. It is a great way to stay informed and have your voice heard.

On July 28th, I attended the online Committee Meeting for Public Information Awareness (PIA). Did you know that if you log on to the CSEA website you can sign up for LinkedIn, Facebook, Twitter and (coming very soon) a Blog? These are all a sign of the times. These are great ways to connect and keep up to date with
new laws and opinions from our fellow EA’s. A grEAt source of information.

The NAEA website is another great resource. If you log in and go to the Members Area you will find “Tools for Members,” under Member Resources. There is even a Tutorial on how to use the area. Brochures are available that you can customize with your business name and contact information. Great to hand out to clients. On the site, you’ll find client newsletters that can easily be customized with your information, EA ads, public service announcements and other valuable marketing tools.

More great educational events are coming to our East Bay Chapter, in addition to our excellent monthly dinner meetings.

In September we are hosting the 20th Annual Tax Practitioner IRS Fall Seminar (see the announcement on the last page of this Bulletin), on Monday, September 8th at the Holiday Inn in Dublin.

On November 5th, 6th and 7th, don’t miss our Annual Tax Talk Seminar (24 hours of great continuing education). This year we are featuring Vicki Mulak, EA, Lisa Ihm, EA, Robert McKenzie, EA, Mark Seid, EA, CPA and Jennifer MacMillan, EA, who will present 2 hours of required Ethics.

This year we will be presenting a couple of mini seminars that will be “Pencil to Paper” sessions, geared to preparers that want to offer additional types of services to their clients. We are considering an 8 hour class on S-Corps.

If you have any suggestions as to what other types of educational offerings you would like us to provide, please let us know! E-mail me at capattypringle@sbcglobal.net.

WINNERS ALL . . . .

by P Gail Nanbu, EA

There was a lot of excitement for East Bay at the CSEA 38th Annual Meeting at the Dolce Hayes Mansion in San Jose on Thursday, July 10, 2014. At the Grand Banquet, the new 2014-2015 CSEA Officers and Board of Directors were introduced and installed. The Awards ceremony followed with a coup (as stated by a member of another Chapter) for EBAEA!

There are several awards given for significant voluntary contributions by CSEA members. EBAEA submitted nominations for four awards: Chapter of the Year Award, Enrolled Agent of the Year Award, Public Information and Awareness Award, and the Thomas P. Hess Award.

Our members received awards as follows (do your own Drum Roll, please!!!!):

PIA Award was given to Andy Rogers, EA, who made significant contributions in the area of PIA and in promoting the Enrolled Agent designation and profession. With an inspirational nod to Lonnie Gary, EA, Andy took the idea of Tax Help Day and ran with it. He spearheaded Tax Help Day both at East Bay and at the State level. Andy also worked at the state level to incorporate the use of social media such as Facebook and Google AdWords. Andy always has his eyes open for viable ways to inform the public about the Enrolled Agent, and for ways to reach the younger or more tech-savvy EA. EBAEA’s nomination is printed on page 6 of this Bulletin.

Thomas P. Hess Award was given to Patty Pringle, EA, for exceptional contributions toward the fulfillment of CSEA’s educational goals. Patty not only chairs EBAEA’s annual Tax Talk three-day seminar and Co-Chairs the Annual Tax Practitioner/IRS Seminar (formerly Town Hall), she also serves annually on several CSEA Committees, particularly the CSEA Education Committee. She also serves on and chairs various Education subcommittees and task forces. It was only right that this Award was given to a member whose passion is education. EBAEA’s nomination is printed on page 6 of this Bulletin.

Enrolled Agent of the Year Award was given to Lonnie Gary, EA, USTCP, in recognition of contributions that significantly enhance or improve the status of Enrolled Agents. Lonnie has ALWAYS passionately advocated for the enrolled agent. We have all watched him through the years as he quietly but effectively supported the enrolled agent profession and the EA designation on the local, state and national levels. EBAEA’s nomination is printed on page 7 of this Bulletin.

Chapter of the Year . . . Well, we didn’t receive the official award, but I feel that EBAEA is Chapter of the Year every year. Every Chapter has its highs and lows, successes and challenges, and interesting discoveries along the way. Members of East Bay are privileged to be a part of an honored organization going back to 1973. Some forty-one years later, we continue to be a vital and dedicated Association, focused on providing the best education to members and nonmembers alike, and on promoting the Enrolled Agent.

All in all, three out of four is pretty good, and I, for one, am pretty stoked about OUR awards!

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 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 Boles, EA for suggestions.
2014 NAEA ANNUAL MEETING – HOT AUGUST NIGHT!
by Gail Nanbu, EA, IPP

The 2014 NAEA Annual Meeting is scheduled for Monday, August 4, 2014, at 5:15 p.m., at the Cosmopolitan of Las Vegas. Lonnie Gary, EA, USTCP, NAEA President, will preside. Join Patty Pringle and me in attending this meeting.

Let’s take advantage of this opportunity to participate in the discussion about NAEA’s strategic direction and future priorities, AND, let’s all support Lonnie! Join us in August at the NAEA Annual Meeting! (Incentive: An EBAEA member in good standing may be reimbursed for travel and hotel expenses to attend the NAEA Annual Meeting.)

DINNER / CE DISCOUNT

There may be no free lunches, BUT you can still save money on dinners with the Chapter. EBAEA Dinner Subscriptions began in July. We continue offering the popular Monthly Dinner Subscription, for a short time.

There will probably be a dinner fee increase, so take this opportunity to lock in your 2014-2015 total at $315. You can still SAVE precious dollars, but only if you act now! This plan grants you automatic reservations at the remaining (through June 2015) EBAEA Chapter dinner meetings for the locked-in price of $315. This price is equal to the cost of nine meetings at the current price of $35 each, but you will still get ten dinners (pre-fee-increase value of $350). This plan is ONLY available before the August 2014 meeting. (Ten remain because April is always dark (no meeting).)

There is no refund for missed meetings. You may send a substitute if you are unable to attend a specific meeting. Please call the Chapter Office and cancel if you cannot attend.

For the Dinner Subscription offer, go to https://www.123signup.com/calendar?Org=ebaea or contact the Chapter Office at 800-617-1040.

WHICH TAX SOFTWARE TO USE?

This is an ideal time for you to review your software needs for next year. Ron Hansen will be holding a meeting at his house to discuss the various programs and their features and user satisfaction. Please send Ron an email at taxhotline@comcast.net or give him a call at 925-736-4842 if you are interested.

Also if you use CCH Access software Ron would like to talk with you. Please call or email Ron.

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

EBAEA MEMBER SPECIALTIES
by Peggy Hall, EA

Do you have an area of tax law in which you feel competent to help other EA’s? We are putting together a list to post in the members area of our website, giving our members a resource when they need advice about a specialty area of a tax return, i.e. estates, trust, S Corps, foreign earned income etc. You can set your own fees.

Please volunteer to be on the list. Contact Sal Romo, at sromojr@taxandpayroll.com or 510-487-1691 or Peggy Hall at peggy@halloftaxes.com or 925-388-1040 with questions, or to let them know you would like to be on the list.

If we can put this together, it would be of tremendous value to our members; particularly relatively new EAs. So, please be generous with your participation.

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<tr>
<th>Small Group Tax Meetings</th>
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<tr>
<td><strong>Antioch /Brentwood</strong></td>
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<td>Fridays 8:00am</td>
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<tr>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
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<tr>
<td>Ken Seamann EA</td>
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<tr>
<td>(925) 634-8297</td>
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<tr>
<td><strong>Danville Area</strong></td>
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<tr>
<td>4th Tue 9:30am</td>
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<tr>
<td>Pascals French Oven, 155 Railroad Ave, Danville</td>
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<tr>
<td>Michael Power EA</td>
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<tr>
<td>(510) 366-8836</td>
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<td><strong>Oakland Area (Near BART)</strong></td>
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<tr>
<td>4th Tue 9:00am</td>
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<tr>
<td>Buttercup Café, 229 Broadway, Oakland</td>
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<tr>
<td>Andy Rogers EA</td>
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<tr>
<td>(510) 332-0401</td>
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<tr>
<td><strong>Livermore Area</strong></td>
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<tr>
<td>Fridays 8:45am</td>
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<tr>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
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<tr>
<td>Jerrilynn Krebs EA</td>
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<tr>
<td>(925) 606-8181</td>
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<tr>
<td><strong>Castro Valley</strong></td>
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<td>3rd Tue 8:00am</td>
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<tr>
<td>Carrow’s, 2723 Castro Valley Blvd @ Lake Chabot, CV</td>
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<tr>
<td>Dagmar Bedard EA</td>
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<tr>
<td>(510) 537-3883</td>
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<td><strong>South Alameda County</strong></td>
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<td>1st Wed 9:30am</td>
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<tr>
<td>Mimi’s, 24542 Hesperian, Southland Mall, Hayward</td>
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<tr>
<td>Sal Romo EA or Walt Thomas EA (510) 487-1691</td>
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<td><strong>Email-only Group</strong></td>
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<tr>
<td>Send an email to <a href="mailto:halloftaxes@gmail.com">halloftaxes@gmail.com</a></td>
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<tr>
<td>Peggy Hall EA</td>
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<tr>
<td>(925) 388-1040</td>
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NEW MEMBER WELCOME – MEMBERSHIP COMMITTEE REPORT  
by Aida Q. Torres, EA, Membership Chair

All new EAs are invited to our “Meet & Greet Event” before the next dinner meeting, at the Dublin Holiday Inn on August 20, between 5:30 and 6:30 p.m., with wine and hors d’oeuvres served to spoil your appetite, to be followed by the dinner buffet and Tax Panel program (see page 1). If you’d like to attend, contact Aida Torres at aida@aidatorres.com.

We want to express our appreciation to those who joined our East Bay Chapter during this previous fiscal period (7-1-2013 to 6-30-2014) as follows:

EA’s Join Date
Oscar Barrameda Antonio, EA 6/20/2014
Valerie Bach, EA 11/27/2013
Rolando Bantugan, EA 6/29/2014
Garry Jean Baptiste, EA 4/01/2014
Mons Cedercreutz, EA 10/22/2013
Gayb G. Guillermo, EA 10/01/2013
Dany Ham, EA 6/19/2014
Veronica Herrera, EA 10/22/2013
Gail L. Isaacson, EA 1/07/2014
Janiel Jolley, EA 5/19/2014
Rabbia Fatima Khan, EA 1/09/2014
Pamela Marks, EA 9/05/2013
Peter R. McIntyre, EA 2/28/2014
John Y. Nodohara, EA 11/26/2013
Michael Santos, EA 2/12/2014
Armstrong Soo, EA 6/09/2014
Naomi Laverne Tinsley, EA 12/05/2013
Naga KV Vedula, EA 12/27/2013
Phillips P. Yee, EA 10/04/2013

Professional Affiliates:
James A. Hudkins, CPA 1/17/2014

Professional Associates:
William S. Criss 3/12/2014
Sarah Jane A. Halog 4/29/2014
Maria Irene Nasol 2/06/2014

Student:
Pauline Wong 3/11/2014

The event on August 20 will help new members meet the Board, network and become familiar with the benefits of membership in the EBAEA.

We have a complimentary dinner for those new EA’s who have never attended our dinner meeting at all!

Thanks to those who attended and made use of this benefit, including an hour of CE; participants included Garry Jean Baptiste, EA, Mons Cedercreutz, EA and William S. Criss, Professional Affiliate. We hope to see you all this coming month at the dinner meeting!

To get more information on coming events, please login to: www.ebaea.org.

If you have recently joined, and your name is not listed, contact Aida, 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.

RIDGELY CASE - CIRCULAR 230 SETBACK  
by Robert L Seymour, EA

As highlighted in one of our online discussion groups, the IRS was told by the U.S. District Court for District of Columbia that it cannot, under Circular 230, restrict a practitioner’s collection of a contingent fee on a refund claim. The Court indicated that the IRS can only “regulate the practice of representatives of persons before” the IRS.

The Court relied on the Loving case, which concluded that a return preparer is not a “representative” (with authority to bind another) nor is the preparer engaged in “practice” before the IRS by filing a return.

In the Ridgely case, the Court concluded that practitioners preparing refund claims are not “representatives” of taxpayers, nor is filing a refund claim “practice” before the IRS, since no adversarial assessment has been made. The Court rejected the idea that because the practitioner is allowed to practice before the IRS at times, the IRS has authority to regulate all of their conduct.

This isn’t just about being a Circular 230 practitioner, nor is it just about contingent fees. Other lawsuits may follow, challenging the IRS’ authority to regulate tax practitioner behavior engaged in other activities (such as offering tax advice?) that are not part of an IRS investigation, adversarial process or adjudication.


Coinciding with the recent release of the new Circular 230, the OPR has issued a 5-page “Guidance to Practitioners . . . ”, which you can access here: http://www.irs.gov/pub/irs-utl/Guidance_Regarding_Professional_Obligations_Under_Circular_230.pdf

Most likely, it has not yet reflected the Ridgely decision in its content.
**CSEA ONLINE LEARNING PORTAL**

Is there a SuperSeminar session you wanted to attend but conflicted with the one you chose? What about one you attended, and took careful notes, but now that you need to resolve an issue, they don’t make clear what the speaker said? What about a client matter that just came up and you’re not sure how to handle it?

CSEA offers online replays of SuperSeminar presentations. For just $39 per two hour session or $79 per four hour session, you get the whole audiotaped session AND the syllabus, synched together. For $20 more, you can get CE for reviewing your notes!

Currently, CSEA has the 2012 and 2013 sessions available. This is a great refresher, or a primer for a subject you need more info on now.

Check this out now! Go to [www.csea.org](http://www.csea.org) and mouse over the “Education & Events” tab, then mouse down and click on “Online Continuing Education”. You won’t be sorry…

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**BULLETIN ADVERTISING POLICY**

*by Robert Seymour, 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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**IN CASE YOU MISSED IT: TAS REPORT**

*by Robert L. Seymour, EA*

Mid-July, the National Taxpayer Advocate, Nina E. Olson, released the required mid-year report to Congress, identifying priority areas and challenges. This report focuses on the priority issues for the coming fiscal year.

The IRS adoption, in June 2014, of a Taxpayer Bill of Rights (previously recommended by the Taxpayer Advocate), is praised, and needs to be made concrete, she feels. Ms. Olson has focused on return preparer fraud as a major ongoing problem, including IRS failure to issue replacement refunds, and separately addresses the need for minimum standards for tax return preparers. Though she praised the IRS adoption of a voluntary continuing education program, Ms. Olson emphasized the need for a minimum competency test, to avoid misleading taxpayer-consumers.

Volume 2 of the report includes IRS responses to Taxpayer Advocate recommendations in the 2013 annual report, with Taxpayer Advocate comments.

The Taxpayer Advocate Service is an independent organization within the IRS, and in addition to assisting taxpayers directly, offers seminars that qualify for CPE to tax professionals.

You can find this and previous reports at: [http://www.irs.gov/Advocate/Reports](http://www.irs.gov/Advocate/Reports)

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**MEMBERS SPEAK**

For EBAEA members to list speaking engagements next month, please email Andy@TaxBuddha.com with details. Upcoming presentations include:

August 5 (Tue.): “Basic Payroll” at SBA, 9 a.m. - 3 p.m., 455 Market Street, Sixth Floor, SF. Michele Zimmerman, [michele.zimmerman@comcast.net](mailto:michele.zimmerman@comcast.net)

August 26 (Tue.): “Schedule C” at SBA, 6:00 - 8:30 p.m., 455 Market Street, Sixth Floor, SF. Andy Rogers, 510-332-0401 or [andy@taxbuddha.com](mailto:andy@taxbuddha.com)

August 27 (Wed.): “Basic Payroll”, 1515 Clay Street, Second Floor, Room 9, Oakland, CA. For details, contact Mark Bole co-presenter, at [makbo@pacbell.net](mailto:makbo@pacbell.net)

September 11 (Thu.): “Basic Payroll” at SBA, 9 a.m. - 3 p.m., 455 Market Street, Sixth Floor, SF. Andy Rogers, 510-332-0401 or [andy@taxbuddha.com](mailto:andy@taxbuddha.com)

November 11 (Tue.): “Schedule C for Enrolled Agents,” 4:00 – 6:00 p.m., “Depreciation for Real Estate,” 7:00 – 9:00 p.m., Taix Restaurant, Los Angeles, for four hours’ CPE, Andy Rogers, 510-332-0401 or [andy@taxbuddha.com](mailto:andy@taxbuddha.com)
SPEAKERS GROUP WORKSHOPS

The EBAEA Speakers Group will hold two workshops for you to hear and provide constructive criticism on:

Friday September 19, 1 pm - 3 pm for "Depreciation and Real Estate" intended to be a two hour seminar for Enrolled Agents and will cover Repairs vs. Betterments, Self Rentals--Vacation Rentals--conversions of residence to rental and back, and deductibility of rental losses, real estate professionals, active participation and material participation.

Saturday November 8th, 1 pm - 3 pm for "Schedule C for Enrolled Agents" intended to be a two hour seminar for Enrolled Agents and will cover selection for audit, DIF scores and intuition about returns, what to say to the client who reports their barber’s tax advice, new simplified home office and what questions to ask before submitting a Schedule C.

Both events will be conducted free of charge at 3333 Fernside Blvd. in Alameda (off of High Street bridge) by Andy Rogers Andy@TaxBuddha.com. Beverages provided, and possibly some cheese and crackers. No CPE provided (but if you really really want it, let him know!)

THE NOMINATIONS WERE . . .

Provided by P Gail Nanbu, EA

The article on page 2 of this Bulletin, “Winners All” reported on the recognition that three of our members received from CSEA. We feel that it’s important for our members to know something of the character and the work that these award-winners have done, so we’re providing the text of the nomination for each, as follows:

Andy Rogers, EA, PIA Award Winner:

The East Bay Association of Enrolled Agents nominates Andy S. Rogers, EA, for the PIA Award. Andy is the EBAEA Immediate Past President, and member of the EBAEA Board of Directors. In addition to serving on the CSEA Board of Directors two years ago, he also served on the CSEA PIA and Membership Committees, and worked at the state level to encourage use of social media (Facebook and Google AdWords) to inform the public about Enrolled Agents in California. The CSEA website now has links to the CSEA Facebook, Twitter and LinkedIn pages.

With an inspirational nod to Lonnie Gary, EA, Andy spearheaded Tax Help Day three years ago in the East Bay area and introduced the idea to CSEA in Committee. Tax Help Day, per Andy in his November/December 2013 CSEA “California Enrolled Agent” article, “Reach Out to Taxpayers at CSEA Tax Help Day,” this event allowed CSEA Enrolled Agents to meet face-to-face with community taxpayers on a low budget, low tech level. Chapters worked with various civic groups to host the event.

As Andy noted, this event 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.” What a way to promote the Enrolled Agent designation!

This year, his "baby" has not only increased to three venues in the East Bay, but this year became a CSEA event, as noted above, with the Tax Help Day banner being raised by CSEA and many other Chapters in California, North and South. For his part, Andy single-handedly began Tax Help Day using free venues by partnering with the Women’s Initiative for Self-Employment and the Lafayette Chamber of Commerce in Year One and Year Two. This year, the third venue for EBAEA at the EBAEA Chapter Office in Hayward was added. Andy marketed the idea within EBAEA and many volunteer members answered his call. This year, CSEA increased Tax Help Day visibility with brochures, pens and other items. Andy provided sustenance in the form of doughnuts and scones! We are thankful for his leadership and his initiative!

Andy has given Payroll seminars to the public since 2007, and offers this seminar about once a month to bookkeepers, accountants and business owners. Andy also presents a Schedule C class for the Small Business Administration once a quarter for new business owners. Not only does he provide valuable information to the small business public, he also takes these opportunities to educate them about Enrolled Agents.

Andy is always on the lookout for viable technological ways to inform the public of the Enrolled Agent designation and for ways to reach the younger or more technologically savvy Enrolled Agent.

EBAEA is pleased to nominate Andy Rogers, EA, for the PIA Award.

Patty Pringle, EA, Hess Award Winner:

The East Bay Association of Enrolled Agents nominates Patty A. Pringle, EA for the Thomas P. Hess Award for her extraordinary contributions over several years towards the fulfillment of EBAEA and CSEA educational goals.

Patty has served yearly on various CSEA Committees, including Ethics and Public Awareness, Membership, and Education. As part of the CSEA Education Committee, Patty also serves on the SEE Task Force Committee. She is Co-Chair of the EBAEA PIA Committee, and currently serves as an EBAEA Board of Director. Patty was EBAEA’s Co-Chair and worked with Big Valley’s Co-Chair Connie Ferrell, EA, to host the very successful 19th Annual Meeting, "Bits to Bytes," in Pleasanton. She served as EBAEA President in 2011-2012, and continues to be an active and fervent member of our Board of Directors, also serving as Chair and Co-
Chair for several of EBAEA Committees. Patty will serve as EBAEA president again for the 2014-2015 year.

That being said, Patty's PASSION is education provided by EBAEA and CSEA. She works tirelessly with other Chapter Education Chairs and with the CSEA Education Committee to wade through the many issues confronting our education programs.

For several years, Patty has had the difficult and time-consuming job of Chairperson of EBAEA's annual fall Tax Talk, our three-day seminar. In the current difficult economy and with many other education options for EBAEA members, Patty has brought in excellent speakers with timely topics, such as Vicki Mulak, EA; Robert McKenzie, Esq., EA; Jennifer MacMillan, EA; Lisa Ihm, EA; and Cynthia Leachmore, EA, for the educational benefit of our members. This project requires a strong, focused Chair. Tax Talk continues to be an important, viable educational offering thanks to Patty.

In the same time period, Patty served as the EBAEA Co-Chair for the 19th Annual Tax Practitioner/IRS Seminar (formerly Town Hall) in conjunction with Co-Host, Mission Society of Enrolled Agents.

Patty had the honor of attending the first annual Schuldiner-Smollan Memorial Leadership Academy in 2011, in Albuquerque, NM. This NAEA-sponsored academy provides organizational training for volunteers to assist in their efforts at the Chapter, State and National level. In addition, Patty serves in a leadership capacity of her local BNI Chapter; and was designated as Rotarian of the Quarter at the Dublin, CA, Rotary International. For her Rotary Club, she served as Chairperson of the Dictionary Project to aid student education.

Leadership and education are the two themes that intertwine in all aspects of Patty's life. Patty, by teaching and by example, relentlessly advocates for Enrolled Agents and tax education for EAs.

The East Bay Chapter of Enrolled Agents is proud to nominate Patty A. Pringle, EA, for the Thomas P. Hess Award.

Lonnie Gary, EA, USTCP, Enrolled Agent of the Year Award Winner:


Using his passion for and his effective and articulate advocacy of EAs, Lonnie has for many years actively supported Enrolled Agents at the local, state and national levels. In his Statement of Goals as nominee for NAEA President-Elect, Lonnie stated, "The universal recognition of enrolled agents is my most ardent goal. Accomplishing this goal would result in one of the most important member benefits of the organization. We must endeavor to make enrolled agents the tax professional of choice, not only with the public, but with other professionals and governmental agencies also." His commitment includes serving as EBAEA President (1999-2000), CSEA President (2003-2004), and as a member, and in many instances, Chair, of many EBAEA, CSEA and NAEA committees, boards and task forces over the last twenty plus years. This includes NAEA Board of Directors, the Executive Committee of NAEA, and Chair of the NAEA Government Relations Committee. Lonnie was the recipient of the CSEA Distinguished Service Award in 2007, an award which recognized lengthy volunteer involvement and significant contributions to the enhancement of the reputation, recognition and success of CSEA.

One might wonder how he does it all - his attendance at Chapter meetings, and his consistent presence at CSEA Board and Committee meetings (current CSEA PAC Committee member), as well as his on-going work with NAEA and government agencies. He has testified several times on behalf of NAEA, including before the IRS Oversight Board in May, 2013. Lest we forget, Lonnie is a working partner in a CPA firm, and specializes in representation and tax planning. He is an NTPI fellow, and is admitted to practice before the United States Tax Court (USTCP).

EBAEA would like to honor one of our own, not only because we applaud his endeavors and attributes, but also because we appreciate and respect his passion for the Enrolled Agent is constantly evident in his recognition of others, his willingness to help a fellow EA with a tax or other professional issue, and his humble deflection of any recognition of his own efforts. Lonnie truly works tirelessly and continuously to promote and advocate for all enrolled agents as evident in his steadfast commitment to EBAEA, CSEA and NAEA.

EDITOR'S COMMENT

by Robert L Seymour, EA

In this Bulletin, we had a lot of information to share, much of it related to the impressive achievements, past and future, of our members. In my personal opinion, we are very fortunate to be working, collaborating and socializing with such a great group of people. Ooops, I meant “grEAt”.

Serious material has filled the pages, and gathering it has filled my available time, so I beg forgiveness for the absence of a Humor section in this issue. I will look diligently through the OPR website, and if I can’t find humor there, I’ll start reading the Regs for some material.

Arthur Godfrey is quoted as saying, “I’m proud to be paying taxes in the United States. The only thing is, I could be just as proud for half the money.”

Next best thing to humor.
### CALENDAR OF EVENTS

**August 2014**

4  NAEA Annual Meeting  
   @ Cosmopolitan, Las Vegas

20  EBAEA Dinner Meeting: “EBAEA Tax Panel”  
    @ Holiday Inn, Dublin

**September 2014**

8  IRS TOWN HALL MEETING  
    @ Holiday Inn, Dublin

16-18  CSTAR (CA State Tax Agencies Rep uberclass)  
      @ CSEA Headquarters, Sacramento

17  EBAEA Dinner Meeting: “Gambling and Taxes”  
    @ Venue TBA, Oakland

**October 2014**

22  EBAEA Dinner Meeting: “topic TBA”  
    @ Holiday Inn, Dublin

**November 2014**

5-7  Tax Talk Seminar  
     @ Holiday Inn, Dublin

**February 2015**

7  Save the date (Saturday) for Tax Help Day!

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### 2014 - 2015 Board of Directors and Committee Chairs

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<tr>
<th>Committee</th>
<th>Chair</th>
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<tbody>
<tr>
<td>President</td>
<td>Patty Pringle, EA</td>
<td>510-912-1682</td>
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<td>1st VP</td>
<td>Al Wise, EA</td>
<td>707-634-4TAX</td>
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<td>2nd VP</td>
<td>Aida Torres, EA</td>
<td>510-724-6409</td>
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<td>Treasurer</td>
<td>Tim Hintzoglu, EA</td>
<td>925-930-7737</td>
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<td>Secretary</td>
<td>Carrie Kroeger, EA</td>
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<td>P Gail Nanbu, EA</td>
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<td>Sal Romo, EA</td>
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<td>Katherine Judd, EA</td>
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<td>Peggy Hall, EA</td>
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<td>CSEA Director</td>
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<td>Bulletin</td>
<td>Robert Seymour, EA</td>
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<td>Diann Gross, EA</td>
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<td>Social Affairs</td>
<td>Luciann Leraul, CPA</td>
<td>925-518-9076</td>
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### EAST BAY ASSOCIATION OF ENROLLED AGENTS

6400 Village Parkway, Suite 201, Dublin CA 94568-3006  
(800) 617-1040 or (925) 320-7802  
fax (925) 553-3515  
email: ebaea@ebaea.org

If you haven’t already done so, please note the new address for the East Bay Association of Enrolled Agents:

EBAEA  
6400 Village Parkway, Suite 201  
Dublin, CA 94568-3006
Learn to maximize IRS resources to increase your value to your clients. IRS and CSEA Subject Matter Experts clarify issues and hot topics* of importance to you and your tax practice. Get latest information on:

- Examination / Appeals Overview
- FBAR
- IRS Hot Topics
- Estate and Gift Tax
- Taxpayer Advocate Service Update
- Criminal Investigation Update

*Topics subject to change

### Seminar cost varies by location:

**Dublin**
- Early Bird Special: $150 - if received by Aug 29, 2014
- Regular price: $175 after Aug 29, 2014
- At the Door: $200

**Sacramento**
- Early Bird Special: $125 - if received by Aug 29, 2014
- Regular price: $150 after Aug 29, 2014
- At the Door: $175

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

### Monday 8-Sep-2014

Holiday Inn
6680 Regional Street
Dublin, CA 94568
Phone: (925) 828-7750

- For more information contact:
  - Dublin – Patty Pringle, EA
  - (925) 320-7802 or eapattypringle@sbcglobal.net

- To register & pay by check:
  - Complete below form and mail to:
  - East Bay Assoc. of Enrolled Agents
  - 6400 Village Parkway, Suite 201
  - Dublin, CA 94568

- Payment: (Includes Continental Breakfast, Lunch & Refreshments)
  - Early Bird - $150 Dublin; $125 Sacramento
  - After Aug. 29, 2014 - $175 Dublin; $150 Sacramento
  - At the Door - $200 Dublin; $175 Sacramento

- For more information contact:
  - Sacramento – Tim Flavin, EA
  - (209) 532-4053 or tim@flavinea.com

- To register & pay by check:
  - Complete below form and mail to:
  - Flavin and Associates Inc.
  - P.O. Box 850
  - Soulsbyville, CA 95372

### Thursday 11-Sep-2014

Hilton Sacramento Arden West
2200 Harvard Street
Sacramento, CA 95815
Phone: (916) 922-4700

- For more information contact:
  - Sacramento – Tim Flavin, EA
  - (209) 532-4053 or tim@flavinea.com

- To register & pay by check:
  - Complete below form and mail to:
  - Flavin and Associates Inc.
  - P.O. Box 850
  - Soulsbyville, CA 95372
For more information about the classes, visit the MSEA web site: www.missioneas.org

To Register Online, go to:
https://www.123signup.com/event?id=yfgkj

For Questions: Call (800) 832-6732 or email office@missioneas.com

MSEA Cancellation Policy: To qualify for a refund, email or call at least 48 hrs. prior to event. No cash refunds will be provided. A credit voucher will be issued toward any MSEA function within one year of these courses.