NEXT MEETING Wed, September 17, 2014

Place: Francesco’s (Oakland)
8520 Pardee Drive at Hegenberger Road

4:30 Board Meeting
6:15 Networking
6:45 Dinner Buffet
7:30 Program: “Gambling and Taxes”

Cost: $35.00 with reservation by Friday, Sept 12
$45.00 with reservation after deadline

Course numbers and credit:
IRS: WZA09-T-01052-14-I
CTEC: 1001-CE-7555
1 Hour of Federal Tax Law Topics

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.

September Session: “Taxation of Gambling Winnings & Losses”
Speaker: by Peggy Hall, EA, Program Chair

There are many kinds of gambling. How does each type get reported? When can you net the gains and losses from one session of gambling with another? Which gambling expenditures can you use to offset gains? Which gains are reported on 1099’s and which are not? What qualifies as proof of gambling losses? What kind of records do you need? What are prizes, and what are comps, and how is each reported?
Who qualifies as a professional gambler, what expenses can they use, and how are they reported?

This session will cover: how to report gambling winnings and losses; when you should ask client about unreported gambling winnings; how to keep contemporaneous records of gambling losses; which losses can be netted against which gains; and how professional gamblers report income and expenses.

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

Gerald (Gerry) R. Weiss, EA is a Certified Financial Planner (CFP) and a Fellow of the NAEA National Tax Practice Institute (NTPI). In his practice, he prepares individual, trust and small business returns, represents taxpayers in federal and California matters, and regularly contributes to tax discussion boards. Gerry has written articles for the Journal of Financial Planning and has been quoted by Business Week, CNN and other news services. He is a member of the Sacramento Estate Planning Council.

OCTOBER MEETING – NOTE THE DATE!
by Peggy Hall, EA

Our October Dinner Meeting will be held on October 22nd (the fourth Wednesday of the October), since you might be busy or in recovery on October 15th. Our speaker will be Renee Rodda from Spidell Publishing, giving a California Tax Update, with plenty of important information for us. We will not be offering CE credit for our Circular 230 EA education requirement. However, this session will qualify for both CTEC credit and NAEA education.

PRESIDENT'S MESSAGE
by Patty Pringle, EA, President, EBAEA

The August EBAEA Dinner Meeting was a night to remember... CSEA President, Patti Kappen, EA was our guest along with her husband (1st Gentleman) Bill Stewart, EA. Prior to the dinner meeting we had a “Meet and Greet” on the Holiday Inn patio. The weather was per-
fect, and so was the company! New members to EBAEA mingled with current members and enjoyed hors d’oeuvres and wine. Like minds gathered and great conversations could be overhead all around. Making those network connections is so beneficial to help us whenever we are stumped and need help with a tax question or just need a reality check. A special thanks to Aida Torres, EA, Membership Chair and 2nd VP for EBAEA, for putting the event together. Great job, Aida! (See her article below.)

Speaking of Networking- have you attended one of the “Small Group Tax Meetings”? These support groups are another great EBAEA resource if you have tax questions. There are always seasoned professionals willing to lend a helping hand. I attended the August breakfast meeting in Castro Valley, hosted by Dagmar Bedard, EA. You never know who will pop in. This particular Tuesday, EBAEA member Margie Hines, EA attended. Margie was beaming to let us know that she just graduated NTPI and is now an NTPI Fellow. Congratulations, Margie!

Visit at least one of the Small Group Meetings before tax season! There is a list in this Bulletin.

The August Dinner Meeting was a successful event with a twist. Instead of one speaker, EBAEA presented a tax panel of EBAEA members. Thank you to Program Chair Peggy Hall, EA for putting together the “Tax Panel”. Ron Hansen, EA, Mark Bole, EA, Sal Romo, EA and Phil Fiegler, EA took the challenge, stepped up to the plate, and answered pre-submitted questions which required a lot of research. The questions were quite good, and we actually stayed over an extra hour. Ron has graciously agreed to share his research with those that attended. A special email will go out to the August 2014 dinner meeting attendees, and will include information provided by Gail Stan, EA.

EBAEA is well known for our Educational Programs. The profits that the Chapter makes from these Educational Programs benefit all Chapter members and fund programs such as the “Meet and Greet.” Stay tuned for a special “Member Appreciation Night” in November.

Please see the flyers at the end of the Bulletin for the EBAEA “Tax Talk 2014” Seminar and the “20th Annual Tax Practitioner IRS Fall Seminar”.

**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.

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**“TAX TALK” ON ETHICS**

This year, the best place to get your required two hours of Ethics training will be at East Bay Tax Talk on November 5, 6 and 7. Jennifer MacMillan is speaking, and she makes the topic interesting! We will not be offering a separate Ethics-related Dinner meeting, so watch for the coming details and sign up for East Bay Tax Talk!

**NAEA ANNUAL MEETING**

by P Gail Nanbu, EA

Patty Pringle, EA, and I attended the NAEA Annual Members’ Meeting at The Cosmopolitan of Las Vegas on August 4, 2014. President Lonnie Gary, EA, USTCP, presided. It was a privilege to witness and be part of the NAEA policy-making process. This meeting included a membership vote on a proposed bylaw change to Section 8.02, as underlined below:

> “Each Officer will be elected to serve for a one-year term by the Members in the same manner as prescribed for Directors. A Member may serve only one one-year term as President of NAEA. The term of office will commence with the annual installation ceremony and will continue until the expiration of the terms for which elected and until their successors have been installed.”

The proposed Bylaws Amendment would limit the NAEA President to a single term of one year.

Earlier this year, 15 NAEA Members presented the Board of Directors with a petition (pursuant to Article 16, Section 16.01) to make the change underlined above. Prior to coming to a membership vote at the Annual Meeting, this proposed amendment was reviewed by a task force, and subsequently, 102 members petitioned the Board of Directors to have a vote on the issue by the membership. Legal opinion was sought for this action which was “unprecedented in NAEA’s history,” and that opinion recommended that the proposal be voted on by the membership at the annual meeting.

Prior to the NAEA Annual Members’ meeting, Patty and I attended a caucus held by CSEA to discuss and inform California members of the proposed change.

At the Annual Meeting, many members voiced their opinions about the proposal, which was then voted on.

Result: The proposed Amendment was not adopted by the membership.

However, the meeting was not all about rule-making. Seven EAs were honored with awards, voted by their peers. Our own Lonnie Gary, EA, USTCP, was recognized: “NAEA President Lonnie Gary, EA, USTCP, received the Bill Payne Advocacy Award for his commitment to advocacy on behalf of enrolled agents. “ Congratulations, Lonnie! Two other California EAs were among the award winners, Jean Nelsen (Excellence in Public Awareness Award) and Rose Fulton...
Mentor Award. The entire NAEA press release is included as an attachment to this Bulletin.

BULLETIN ANNOUNCEMENT & AVAILABILITY
by Robert L Seymour, EA

At the beginning of August, when we sent the usual announcement that the August Bulletin had been posted to the web site, some of our members did not receive the notice. We will try to determine why this happened and ensure, as much as possible, that members do receive the notice.

In general, please expect the current month issue to be available at the beginning of the month, and you don’t need to wait to be notified. You may want to store in your browser this permalink to access the Bulletin: http://www.ebaea.org/Bulletin/current.pdf

If you have bookmarked the permalink, you can view the latest Bulletin at any time. The same link will work every month.

EA PRACTICE FOR SALE
Are you interested in a practice with 225 clients, in Oakland, generating $100,000 gross revenue? Contact Walter Nygaard, EA, at 510-333-1129

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.

<table>
<thead>
<tr>
<th>Small Group Tax Meetings</th>
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<tbody>
<tr>
<td><strong>Antioch /Brentwood</strong></td>
</tr>
<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><strong>Danville Area</strong></td>
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<tr>
<td>Pascal’s French Oven, 155 Railroad Ave, Danville</td>
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<tr>
<td>Michael Power EA</td>
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<tr>
<td><strong>Oakland Area (Near BART)</strong></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><strong>Livermore Area</strong></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><strong>Castro Valley</strong></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><strong>South Alameda County</strong></td>
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<tr>
<td>Mimi’s, 24542 Hesperian, Southland Mall, Hayward</td>
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<tr>
<td>Sal Romo EA or Walt Thomas EA</td>
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<tr>
<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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NEW MEMBER WELCOME – MEMBERSHIP COMMITTEE REPORT
by Aida Q. Torres, EA, Membership Chair

We want to express our appreciation to those who joined our "Meet & Greet Event" on August 20th to welcome New EA’s, Professional Affiliates, Professional Associates, and an Aspiring Student! We were glad some current EBAEA members came early for the dinner meeting and joined us for this very successful event. We even had some wine left to share with members at the dinner meeting – which undoubtedly encouraged discussion and feedback to the EBAEA Panel!

Special thanks to our Guest of Honor, Patricia Kappe, EA, CSEA President, and Bill Stewart, EA (her better half – or is it the other way around?), who attended the Board Meeting, the new member Meet and Greet Event, and the Dinner Meeting and panel presentation! Everyone had the opportunity to talk to our honored guest to learn about the ongoing projects of CSEA, and to enable her to get to know our Chapter better!
Our new members included Oscar Barrameda Antonio, EA (entering his third week as an EA), Mons Cedercreutz, EA (who came to the event to meet and speak to CSEA President Kappen, EA) and William S. Criss, Professional Associate (who also spent time talking to our CSEA President). They were able to ask questions, meet and network with Chapter and Board members, meet their Chapter mentors, and familiarize themselves with our Chapter.

Member Ron Hanson, EA is mentoring two aspiring students, Angela Koh, who passed one part of the SEE, and Diana Ru, who has passed two parts. Both are ready to join us as soon as they become EA's! Before the event and dinner meeting, they were concerned about who they could contact about tax questions arising as they learn and start tax practice! Evelyn Duka, another aspiring student who passed one part of the exam so far, is looking forward to joining us!

A guest attendee from H&R Block, Lisa Schweizer, EA, informed us that Block is actively seeking CPA's and EA's, part- or full-time, seasonal or full-year, and was impressed by our event! Perhaps we will see an “EAs Wanted” notice in a future Bulletin. Lisa mentioned that anyone interested in working for Block can contact Erica Meyer at 925-695-5890.

The goals of our Meet and Greet event to improve membership and build strong relationships were definitely met! Thank you to all who participated!

We will have an Orientation event in October, and an Appreciation Night in November, 2014. Watch for updates!

**MEMBERS SPEAK**

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

- 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
- October 7 (Tue): “Basic Payroll” at CA Concord Police Dept., 9 a.m. – 3 p.m., 1350 Galindo St., Concord, CA. Mark Bole, EA, makbo@pacbell.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

**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 Bole, EA for suggestions.

**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!)

**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.
CALENDAR OF EVENTS

September 2014

8-9  20th Annual Tax Practitioner IRS Fall Seminar  
    @ Holiday Inn, Dublin
17  EBAEA Dinner Meeting: “Gambling and Taxes”  
    @ Francesco’s, Oakland
16-18 CSTAR (CA State Tax Agencies Rep Workshop)  
    @ CSEA Headquarters, Sacramento
19  State Tax Agencies Liaison Meeting (STALM),  
    @ Sacramento Marriott, Rancho Cordova
29-30 CSEA Virtual (Online) Committee Meetings  
    (See Attached Schedule)

October 2014

22  EBAEA Dinner Meeting: “California Tax Update”  
    @ Holiday Inn, Dublin
22  CSEA Virtual (Online) Board of Directors Meet-  
    ing (See Attached Schedule)

November 2014

5-7  Tax Talk Seminar  
    @ Holiday Inn, Dublin
19  EBAEA “Member Appreciation Night”  
    @ Holiday Inn, Dublin - Time TBA
19  EBAEA Dinner Meeting: “topic TBA”  
    @ Holiday Inn, Dublin

January 2015

9   Jim Stern Legislative Day, Sacramento

February 2015

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

HUMOR

“Humor is both a form of wisdom and a means of survival.”        -- Tom Robbins, author

Did you ever notice that when you put the words “the” and “IRS” together, it spells “theirs”?

The accountant read the story of Cinderella to his 4- 
year-old daughter. The little girl was fascinated by the 
tale, especially the part where the pumpkin turns into a 
golden coach. “Daddy,” she asked, “When the pumpkin 
turned into a golden coach, would that be classed as in- 
come or a long-term capital gain?”

65% of people say that cheating on your income tax 
is worse than cheating on your spouse. The other 35% 
were women.       -- Jay Leno

How do you drive an accountant completely insane? 
Tie him to a chair, stand in front of him and fold up a 
road map the wrong way.

EBAEA PANEL SUCCESS

by Peggy Hall, EA, Program Chair

Thanks again to our wonderful EBAEA panelists, 
who answered questions from the members at our dinner 
meeting on August 21st: Mark Bole, EA, Ron Hanson, 
EA, Sal Romo Jr., EA and Phil Fiegler, EA!

This meeting was a huge success, and many at- 
tendees said it was the best dinner meeting we’ve had! 
It was so good partly because the panelists sometimes 
disagreed, illustrating that we have to do research our- 
selves, that there are no easy answers, and that’s why we 
truly earn our fees! Panelists had spent a great deal of 
time researching the questions, and they shared some of 
their research sources (including our software, and web 
sites like www.fairmark.com, the “Tax Guide for Inves- 
tors”)?

The panel format needs some reworking, including 
having more people submit questions ahead of time. But 
we will do this again, maybe having two separate nights, 
one for corporations and trusts, and one for individuals. 
Please continue to send your comments and sugges- 
tions to Peggy Hall, halloftaxes@gmail.com.

EDITOR’S COMMENT

by Robert L Seymour, EA

As we “go to press”, I am on vacation, without any 
access to the internet. Gail Nanbu, EA has generously 
agreed to take the necessary steps to make this Bulletin 
available to you. I am very grateful, and will sip some 
wine and gaze at the mountains, and try not to feel 
guilty. Please thank her for me!

One of the highlights of the August dinner meeting, 
not mentioned in the other articles, is that our own Gail 
Nanbu, EA, the same one who is helping to bring this 
Bulletin to you, received a President’s Commendation 
from Ms. Patricia Kappen, EA, CSEA President. This 
was actually the primary reason for her to attend our 
Chapter meeting. So, please be sure to congratulate 
Gail, as well as thank her, for her dedication and service 
that led to this award!
USEFUL SITE: RANKIN FILE

by Robert L. Seymour, EA

Many of us are not only tax experts, but also small business managers. The nature of a tax practice requires use of technology, and protection of client data is required by the rules that govern us as well as good common sense.

Bob Rankin writes a blog and publishes articles, which can be found at http://rankinfile.com and http://askbobrankin.com, which are focused on technology planning, cost saving and security for small businesses.

For example, one “Rankin File” report, just two pages long, discusses “Which Online Payment Options Should You Offer?,” covering the merits of services like Square Cash, PayPal, Amazon Payments and even Bitcoin.

A recent “Ask Bob Rankin” report helps with “How to Measure Your Internet Speed”, in case you doubt that you’re getting the download or transmission speed that you should expect.

On the business risk side, he wrote a particularly interesting report entitled “Is Malware Lurking in Your USB Gadget?” which details how “malware” can be hidden in the firmware of a USB device that cannot be eliminated by erasing or reformatting the drive. He noted that “… the researchers wrote some proof-of-concept malware… called BadUSB. It is a collection of malicious apps that can modify any software installed from a USB drive on a target computer; completely take over control of an infected PC; and even redirect users’ Internet traffic.” This was demonstrated at the recent BlackHat conference. Unfortunately, standard anti-virus software cannot see or control the “firmware” in a USB drive. You may think twice about taking a client’s flash drive and connecting it to your USB port OR placing your USB drive in someone else’s computer.

On the positive outlook side, he also wrote “7 Cool Things You Can Do with Dropbox”.

When you have some time outside the tax season – when is that, by the way? – I’d encourage you to check out Bob Rankin’s resources. His “Top 20” articles are highlighted and updated regularly. They’re also easy to read without knowing “the Code”.
“It is never too late to be what you might have been.” -- George Eliot

2014 - 2015 Board of Directors and Committee Chairs

President: Patty Pringle, EA 510-912-1682
1st VP: Al Wise, EA 707-634-4TAX
2nd VP: Aida Torres, EA 925-724-6409
Treasurer: Tim Hintzoglou, EA 925-930-7737
Secretary: Carrie Kroeger, EA 925-686-1600
Immed Past Pres: P Gail Nanbu, EA 925-943-3993

Director 2013 - 2015:
- Mark Bole, EA 925-287-0366
- Sal Romo, EA 510-471-9492
- Marjorie Williams-Jones, EA 510-482-6204

Director 2014 – 2015:
- Katherine Judd, EA 510-388-1040
- Peggy Hall, EA 510-388-1040
- CSEA Director: Al Wise, EA 707-634-4TAX

Communication Committee (2nd VP)
Chair: Aida Torres, EA 510-724-6409
Bulletin: Robert Seymour, EA 925-212-8062
Disaster Services: Janet Bridges, EA 510-505-0818
Legislative: Peggy Hall, EA 925-388-1040
Membership: Aida Torres, EA 925-724-6409
Practice Preservation: Linda Fox, EA 925-846-5913
PIA: Patty Pringle, EA 925-912-1682
Quickfinders: Diann Gross, EA 925-736-3853
Social Affairs: Luciann Leraul, CPA 925-518-9076

Social Affairs: Carolyn Krieg, EA 510-893-3601
Website: Eric Rheinheimer, EA 925-471-9492
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
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: Peggy Hall, EA 510-912-1682
Town Hall: Peggy Hall, EA 925-388-1040
VITA Team: vacant

Administration Committee (IPP)
Chair: P Gail Nanbu, EA 925-943-3993
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: P Gail Nanbu, EA 925-943-3993
Volunteer Coordinator: Patty Pringle, EA 510-912-1682

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

(800) 617-1040 or (925) 320-7802  fax (925) 553-3515  email: ebaea@ebaea.org
FOR IMMEDIATE RELEASE

Seven Honored with Awards at the 2014 NAEA National Conference

Washington, DC — (August 12, 2014) The National Association of Enrolled Agents (NAEA) has honored seven outstanding individuals with 2014 NAEA Awards in recognition of their significant contributions to the association and the enrolled agent profession.

The winners were announced during the annual awards ceremony at the 2014 NAEA National Conference, held August 3—5 in Las Vegas. The seven awardees were nominated by their peers, based on unique standards for each award.

Those honored are:

- **Sandra Martin, EA, of Pittsford, NY, received the Founders Award** in recognition of her significant contribution and service to NAEA and its members, which exemplify the principles and goals envisioned by NAEA’s founders. This lifetime achievement award is the association’s highest recognition.

- **Jeffrey Schneider, EA, of Port St. Lucie, FL, received the Excellence in Education Award** in recognition of his efforts to improve the quality and scope of NAEA education programs.

- In a rare turn, two members from two parts of the country received the Excellence in Public Awareness Award in recognition of their outstanding contributions to making enrolled agents more recognizable as America’s tax experts. They are Jean Nelsen, EA, of San Francisco, CA, and Andy Stadler, EA, of Terre Haute, IN.

- **Debra A. Collins of Santa Fe, NM, received the Outstanding Supporter of Enrolled Agents Award** in recognition of her significant contribution toward raising public awareness of enrolled agents through her work consulting with small business owners.

- **Deborah Cope, EA, of San Antonio, TX, received the Outstanding Volunteer Award** in recognition of her volunteer service to NAEA, its state affiliates and their local chapters.

- **Rose Fulton, EA, of Red Bluff, CA, received the Mentor Award** for instilling excitement for the profession through her leadership, encouragement and support of fellow enrolled agents.

- **NAEA President Lonnie Gary, EA, USTCP, received the Bill Payne Advocacy Award** for his commitment to advocacy on behalf of enrolled agents.

About Enrolled Agents

Enrolled agents (EAs) are America’s tax experts. They are the only federally-licensed tax practitioners who specialize in taxation and also have unlimited rights to represent taxpayers before the IRS. That means that if you get a letter from the IRS, or worse, are audited or are the target of a collection action, your EA can speak directly to the IRS on your behalf. While attorneys and certified public accountants are also licensed, only enrolled agents specialize exclusively in taxes. Enrolled agents are required to complete many hours of continuing education each year to ensure they are up-to-date on the constantly changing tax code and must abide by a code of ethics.
## CSEA Online Fall Governance Meetings
### Tuesday, September 23, 2014

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<tr>
<th>Meeting Name</th>
<th>Convene</th>
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<td>Online Committee Meeting</td>
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<td>Training Session</td>
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### Monday, September 29, 2014

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<td>BREAK</td>
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<td>Audit Committee</td>
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<tr>
<td>BREAK</td>
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<td>Bylaws Committee</td>
<td>11:10 am</td>
<td>12:10 pm</td>
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<tr>
<td>LUNCH</td>
<td>12:10 pm</td>
<td>1:10 pm</td>
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<td>PAC Committee</td>
<td>1:10 pm</td>
<td>2:10 pm</td>
</tr>
<tr>
<td>BREAK</td>
<td>2:10 pm</td>
<td>2:30 pm</td>
</tr>
<tr>
<td>E&amp;PC Committee</td>
<td>2:30 pm</td>
<td>3:30 pm</td>
</tr>
<tr>
<td>BREAK</td>
<td>3:30 pm</td>
<td>3:50 pm</td>
</tr>
<tr>
<td>Legislative Affairs Committee</td>
<td>3:50 pm</td>
<td>5:20 pm</td>
</tr>
</tbody>
</table>

### Tuesday, September 30, 2014

<table>
<thead>
<tr>
<th>Meeting Name</th>
<th>Convene</th>
<th>Adjourn</th>
</tr>
</thead>
<tbody>
<tr>
<td>Membership Committee</td>
<td>8:30 am</td>
<td>10:00 am</td>
</tr>
<tr>
<td>BREAK</td>
<td>10:00 am</td>
<td>10:20 am</td>
</tr>
<tr>
<td>Education Committee</td>
<td>10:20 am</td>
<td>11:50 am</td>
</tr>
<tr>
<td>LUNCH</td>
<td>11:50 am</td>
<td>12:50 pm</td>
</tr>
<tr>
<td>PIA Committee</td>
<td>12:50 pm</td>
<td>2:10 pm</td>
</tr>
<tr>
<td>BREAK</td>
<td>2:10 pm</td>
<td>2:30 pm</td>
</tr>
<tr>
<td>Finance &amp; Budget Committee</td>
<td>2:30 pm</td>
<td>4:00 pm</td>
</tr>
<tr>
<td>BREAK</td>
<td>4:00 pm</td>
<td>4:30 pm</td>
</tr>
<tr>
<td>Chairs Council</td>
<td>4:30 pm</td>
<td>5:30 pm</td>
</tr>
</tbody>
</table>

### Friday, October 17, 2014

<table>
<thead>
<tr>
<th>Meeting Name</th>
<th>Convene</th>
<th>Adjourn</th>
</tr>
</thead>
<tbody>
<tr>
<td>Online Board Meeting Training</td>
<td>11:00 am</td>
<td>1:00 pm</td>
</tr>
<tr>
<td>Session # 1</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Monday, October 20, 2014

<table>
<thead>
<tr>
<th>Meeting Name</th>
<th>Convene</th>
<th>Adjourn</th>
</tr>
</thead>
<tbody>
<tr>
<td>Online Board Meeting Training</td>
<td>1:30 pm</td>
<td>3:30 pm</td>
</tr>
<tr>
<td>Session # 2</td>
<td></td>
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</table>

### Wednesday, October 22, 2014

<table>
<thead>
<tr>
<th>Meeting Name</th>
<th>Convene</th>
<th>Adjourn</th>
</tr>
</thead>
<tbody>
<tr>
<td>Online Board Meeting*</td>
<td>9:00 am</td>
<td>3:00 pm</td>
</tr>
</tbody>
</table>

*Breaks and lunch will be taken as needed.
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

<table>
<thead>
<tr>
<th>Monday</th>
<th>8-Sep-2014</th>
<th>Seminar cost varies by location:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td><strong>Dublin</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Early Bird Special: $150</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- if received by Aug 29, 2014</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Regular price: $175 after Aug 29, 2014</td>
</tr>
<tr>
<td></td>
<td></td>
<td>At the Door: $200</td>
</tr>
<tr>
<td></td>
<td></td>
<td><strong>Sacramento</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>Early Bird Special: $125</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- if received by Aug 29, 2014</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Regular price: $150 after Aug 29, 2014</td>
</tr>
<tr>
<td></td>
<td></td>
<td>At the Door: $175</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Thursday</th>
<th>11-Sep-2014</th>
<th>Hilton Sacramento Arden West</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2200 Harvard Street</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Sacramento, CA 95815</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Phone: (916) 922-4700</td>
</tr>
</tbody>
</table>

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:
East Bay Assoc. of Enrolled Agents
6400 Village Parkway, Suite 201
Dublin, CA 94568

**Please complete a separate form for each participant.**

<table>
<thead>
<tr>
<th>Name:</th>
<th>Company:</th>
<th>Address:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
<td>Zip Code:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Phone:</td>
<td>Fax*:</td>
<td>*Email Address:</td>
</tr>
<tr>
<td></td>
<td>(____)</td>
<td>(____)</td>
</tr>
</tbody>
</table>

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

How did you hear about the event?

**For CPE Credits please provide the following:**

- EA#
- CPA#
- BAR#
- CTEC#
- PTIN

**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

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

---

**Follow us on Twitter.com!**

Search “nocalirstaxcpe”

---

**TOTAL ENCLOSED**

$_______
2014 TAX TALK
Holiday Inn - 6680 Regional Street, Dublin, CA 94568

Nov. 5, 6, & 7 - 8:00 AM – 5:00 PM
Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS
https://www.123signup.com/register?id=ytprv
(Copy and paste into your browser)

***If paying by check please complete Seminar Registration Form on last page of this flyer***

November 5th

Lisa Ihm, EA – “Tax Jeopardy” Have fun while learning. We’ve all had those light bulb moments, when we realize we’ve been missing out on a great tax deduction for a client or have overlooked a perfect tax planning opportunity. You’ll have at least one “AH HAH Moment” guaranteed (4 Fed Hours).

Vicki Mulak, EA, CFP – 2014 Tax Law Update for the California Practitioner
“A Blend” of federal and CA Updates.
Includes an update on the “Affordable Care Act”. What are the penalties? Learn about the new repair regulations. Should you Capitalize or Expense? (3 Fed Hours, 1 CA Hour or 1 NAEA Hour).

“Tax Talk after Hours” 5:30 PM to 7:00 PM
Enjoy Wine, Cheese and Crackers during a Q & A Session
Featuring
Brenda Voet, EA, California FTB Technical Assistant to the Taxpayer Advocate

November 6th


Vicki Mulak, EA, CFP – “C Stands for Competent”. This class will explore multiple issues affecting Schedule C. Since Schedule C is shared by sole-proprietorships and single-member LLC’s, attention to each type of business will be included. (4 Hours)

November 7th

Mark Seid, EA, CPA – “Hobby Losses” Update on rules for income and expenses. When is it considered a hobby? (2 Fed Hours).
“The 3 C’s of NOL’s” Calculation, Carryback and Carryover (2 Fed Hours).

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

Peggy Hall, EA – “Affordable Care Act (ACA)
What are the rules and what is really going onto the Form 1040.
**Registration includes Continental Breakfast, Hot Lunch(Selection), Snacks,**

\textbf{All Materials} \\
\textbf{and} \\
\textbf{***After Hour Session on Wednesday (with paid Wednesday registration))***}

******\textbf{Early Bird - Before 9/30/14}******
NAEA/CSEA Members (3Days 24 Hours CE) $475.00  
Non-Members (3 Days 24 Hours CE) $525.00  
Any 1 Day (8 Hours CE) NAEA/CSEA Members $199.00  
Any 1 Day (8 Hours) Non-Members $229.00

\textbf{After 9/30/14 Before 10/17/14}
NAEA/CSEA Members (3Days 24 Hours CE) $525.00  
Non-Members (3 Days 24 Hours CE) $550.00  
Any 1 Day (8 Hours CE) NAEA/CSEA Members $219.00  
Any 1 Day (8 Hours) Non-Members $239.00

\textbf{After 10/17/14}
NAEA/CSEA Members (3Days 24 Hours CE) $550.00  
Non-Members (3 Days 24 Hours CE) $575.00  
Any 1 Day (8 Hours CE) NAEA/CSEA Members $239.00  
Any 1 Day (8 Hours) Non-Members $259.00

\textbf{All Registrations Include: Continental Breakfast, Lunch (Selection) and Afternoon Snacks}

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

Refund Policy: Requests for registration refunds must be postmarked by October 15, 2014. All refunds are subject to a service charge of $50.00 per person.

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

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

Special Seminar Rates at the:
\textbf{Holiday Inn}  
6680 Regional Street  
Dublin, CA 94568

\textbf{Phone: (925) 828-7750} (Any calls outside this information may be routed to a central reservation desk and may not recognize the room blocks)  
Single or Double (2 beds): $89.00* (plus tax) per night Reservation must be made prior to 10/15/14  
Reservations should be called in between 9:00 AM – 5:00 PM, Mon – Fri  
* Be sure to identify the group as EBAEA!
**Tax Talk 2014 Registration Form**

******Use this form only if you are paying by check******

Make Check Payable to EBAEA (return this registration form) and mail to:

East Bay Association of Enrolled Agents
6400 Village Parkway, Suite 201
Dublin, CA 94568

Name: __________________________
Firm Name: __________________________
Address: __________________________

City: ________________________ State: _____ Zip: ________________

Phone: __________________________ Fax: ______________________

E-Mail: __________________________

Badge Name: __________________________

☐ Check here if you need special accommodations to fully participate and describe: __________________________

Check all that apply:       EA      CTEC      Non-member

Enrollment License #:_________________ PTIN: _____________ EA Chapter Affiliation: ________________

**Early Bird** Postmarked on or before 9/30/14

** 3 Day NAEA/CSEA Member $475.00
** 3 Day Non-Members $525.00
**Any 1 Day NAEA/CSEA Members $199.00
**Any 1 Day Non-Members $229.00

**Postmarked After 9/30/14 on or Before 10/17/14

** 3 Day NAEA/CSEA Members $525.00
** 3 Day Non-Members $550.00
Any 1 Day (8 Hours CE) NAEA/CSEA Members $219.00
Any 1 Day (8 Hours) Non-Members $239.00

**Postmarked After 10/17/14

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

Total Payment $ ________

*******Please Indicate Lunch Choice for Each Day in Attendance: ************

<table>
<thead>
<tr>
<th>Wednesday, November 5th</th>
<th>Thursday, November 6th</th>
<th>Friday, November 7th</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pork Loin Dijonaise</td>
<td>London Broil</td>
<td>Salmon</td>
</tr>
<tr>
<td>Chicken Piccata</td>
<td>Chicken Dijonaise</td>
<td>Chicken Pomodoro</td>
</tr>
<tr>
<td>Vegetable Lasagna</td>
<td>Garden Vegetable Risotto</td>
<td>Eggplant Parmesan</td>
</tr>
</tbody>
</table>

Page 3 of 3