October 2014

NEXT MEETING  Wed, October 22, 2014
Place:  DUBLIN Holiday Inn (ex-Radisson)
6680 Regional St., Dublin, CA 94568
(go to http://www.holidayinn.com/hotels/us/en/dublin/dubrm/hotelDetail#Directions) or take BART!
4:30  Board Meeting
6:15  Networking
6:30  Dinner Buffet
7:00  Program: “California Update”

Cost:  $35.00 with reservation by Friday, Oct 17
      $45.00 with reservation after deadline

Course numbers and credit:
CTEC:  1001-CE-7590
2 Hours of California 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.

October Session: “CA Update”
Speaker:  Renee Rodda, J.D.
by Robert L Seymour, EA

One of the most respected California tax law specialists, Ms. Rodda works closely with all state tax agencies and has the most up-to-date information on what is happening at the state level. She will speak to us about recent changes to California law, including discussion of legislation enacted, the use tax lookup table and proper calculation and payment of use tax, California’s conformity and non-conformity with Federal tax law, and a variety of other topics.

There will be plenty of time available for questions from attendees, in this 2 hour session.

This is an excellent opportunity to learn in depth about changes in the California tax law and the important differences between California and Federal tax law!

With 2 hours of CE on California Tax Law Topics, the target audience is: Enrolled Agents, attorneys, CPAs and unenrolled preparers.

Renee Rodda, J.D., is Editorial Director at Spidell Publishing, Inc.® and editor of Spidell’s California Taxletter® and Spidell’s Analysis & Explanation of California Taxes®. She authors the California chapters of Spidell’s Federal and California Tax Update seminar manual and is a regular speaker at Spidell’s fall update seminars, summer seminars, and webinars. She has authored “A Practical Guide to Trusts” and “Taxation of Registered Domestic Partners,” and other publications.

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

Ahh … Fall is in the air. The September 15th filing deadline is behind us and now we’re in the home stretch for the October 15th deadline. Hang in there! Keep in mind there is always help and support available from your fellow EA’s.

Have you had a chance to watch the NAEA video on EA’s that will be shown on 5,800 American Airlines worldwide flights over the full months of October and November? NAEA President, Lonnie Gary, EA, USTCP (member and Past President of our East Bay Chapter) recorded a very professional two-minute interview explaining what an Enrolled Agent is, and refers to them as America’s Tax Experts. NAEA also purchased a corporate sponsorship on NPR (National Public Radio) and the video will air during January and February, 2015. The video is available to view using the following link http://vimeo.com/clearwind/review/102258112/9cedef1446

In September, I attended the IMRS (Issue Management Resolution System) teleconference call. This is a function of IRS’s Communications and Stakeholder Out-
reach and was established to facilitate stakeholder issue identification, resolution and feedback. The purpose of the call is to have open discussion with practitioners to help identify systemic issues that can be elevated to IMRS for resolution. All practitioners are invited to attend. Calls are generally held the fourth Thursday of each month from 8:30 AM to 9:00 AM. For additional information, and/or to register for an IMRS Conference Call, please contact either Stakeholder Liaison (IMRS working group member) Jennifer Henrie-Brown, 510-637-2199, Jennifer.Henrie-Brown@irs.gov or Keith Kershner, 559-513-5298, Keith.D.Kershner@irs.gov. The 30 minute call was definitely worth my time. Highlights from the call were: Hot issues report and recent IRS news items of interest to tax professionals. For example, there is now an ACA Information Center for Tax Professionals on IRS.gov.

Please check out the flyer at the back of this Bulletin for information (or to register!) for the East Bay Chapter 2014 Tax Talk Seminar. With so many educational offerings these days it can be difficult to choose where your educational dollar will go. Attending a live seminar is more personal. You can ask the presenters questions, and talk with them personally. You get to meet and network with your fellow tax professionals. These relationships prove invaluable when you need help with a tax question. For additional information please email eapattypringle@sbcglobal.net.

Thank you to those that volunteered and those that attended the 20th Annual Tax Practitioner IRS Fall Seminar in September. It was a great and rare opportunity to ask the IRS speakers questions and get answers. A special thank you to Peggy Hall, EA, for doing such a wonderful job as MC!

We need volunteers for the Tax Talk Seminar. Please email Patty Pringle, EA at eapattypringle@sbcglobal.net. If you can help even in the smallest way it will be greatly appreciated.

**LEGISLATIVE NEWS**

*by Peggy Hall, EA, Legislative Chair*

I just participated in an online CSEA Legislative Committee meeting. It is very inspiring to hear how hard the members of CSEA are working to maintain and improve our visibility with California legislators.

CSEA members were involved in the recent State Tax Agency Liaison Meeting in Sacramento. Our credibility is strong with FTB, because of our involvement. I will bring you more information on this next month.

After October 15th and recovery time, I will be setting up visits with our local legislators, and asking you to present them with a packet of information about EAs. Make note of legislators you might want to visit.

It is a good marketing strategy to let the local Politicians know of your involvement in the community, and that you are available to help their constituents (or their own offices) with tax questions and problems, as well as tax policy issues.

We are currently working on position papers for CSEA. If you have opinions about what we should support or work to change with the State agencies, please contact me at peggy@halloftaxes.com or 925-388-1040!

**CHECK YOUR CE CREDITS!**

*by Marjorie Williams-Jones, EA, Education Coordinator*

At every meeting, those of us at the front desk pester you for your PTIN. We’re not just testing your memory, but making sure we have the correct number to report your CE credits to CSEA, who then upload them to the IRS.

You can (and should be) checking the CE credits that have been reported for you at the website https://rpr.irs.gov/datamart/mainMenuUSIRS.do

You can also find this site through IRS.gov / For Tax Pros / Register or Renew your PTIN.

This is the same place that you’ve likely been renewing your PTIN the last few years.

If you can’t locate your login information, there’s a “forgot password / forgot User ID” wizard to help. Do NOT “Create a New PTIN Account”. That will create a new PTIN, which you don’t want to do.

After logging in, a window will open that allows you to re-new your PTIN (if needed), read your Messages from the IRS; at the very bottom of the window is “View My Continuing Education Credits.”

Selecting that will open a screen which displays the total credits reported for you for 2014. You can toggle it between 2013 and 2014, and also expand the information to see the detail of the credits reported for you.

It is because people checked regularly (and reported back to me) that we realized that the credits for our March 2014 meeting didn’t successfully upload to IRS. We’ve notified CSEA and they are re-uploading those credits.

After you check your credits, please let me know if you find anything amiss for EBAEA meetings you’ve attended. Contact me at marj@marjtax.com.

**WHICH TAX SOFTWARE TO USE?**

As we approach a new year, this is the time to review your software needs. Ron Hansen, EA, 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.
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 MEMBER SPECIALTIES
by Peggy Hall, EA
Do you have an area of tax law in which you feel competent to help other EAs’? 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.

To 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 ask them to put you on the list.

This can be of tremendous value to our members, particularly relatively new EAs. So, please be generous with your participation.

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

October 7 (Tue): “Basic Payroll,” 9:00 a.m. – 3:00 p.m., 1350 Galindo St., Concord (Concord Police Dept), no cost; contact Mark Bole at makbo@pacbell.net
October 11 (Sat): “Affordable Care Act,” Peggy Hall, EA, and “Ethics”, Alan Pinck, EA, 8:30 a.m. – 12:30 p.m., Campbell Community Center, 1 West Campbell Ave; register online at www.missionneas.org
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

BULLETIN ANNOUNCEMENT & AVAILABILITY
by Robert L Seymour, EA
In general, please expect the current month issue to be available at the beginning of the month – not a couple of days late, like this one -- 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.

“LETTERS TO THE EDITOR” INVITATION
by Robert L Seymour, EA
If you attended the September dinner meeting, you heard Patty Pringle, EA, announce that our Bulletin will test a “Letters to the Editor” feature.

If you have thoughts that you want to share, please send them to EBAEA.Editor@gmail.com. I will treat your ideas respectfully, but will not promise to publish everything that I receive.

What is appropriate Bulletin content? Did you read an interesting article, that would benefit other EAs? Is there an issue in a court case that we should be aware of? Have you found an interesting way to get through to someone at the IRS? Is there a blog or web site with really great info? Are you really annoyed that we include a humor section? Do you feel that there is nothing funny about taxation? Would you stop reading the Bulletin at all, if it did not have a humor section? Does the Editor write too many articles that you find irrelevant?

I do not suggest the kind of questions that we put in the discussion boards, which call for prompt response from multiple participants.

Please allow your name to be published.
NEW MEMBER WELCOME – MEMBERSHIP COMMITTEE REPORT
by Aida Q. Torres, EA, Membership Chair
We are now in the last quarter of 2014, but the 2nd quarter of our fiscal year ending June 30, 2015. Our Chapter goal is to build the membership gradually throughout the year, as we work to bring new EA members to our organization, through several initiatives.

The CSEA “Just Ask One – Recruitment Campaign” resources are being put into action. With your help, as tax professionals see the value of participating, our membership will grow!

During the last fiscal year, we welcomed twenty-two (22) new members (EA, Professional Affiliates, Professional Associates & Student). We’d like to do better this year!

We ask each of our members, who are also mentors to new EAs, to welcome new EA Members and help them get familiar with – and actively participate in -- our chapter!

Welcome to two new EA members, who joined us in August, 2014: Gina Fresquez, EA, joined August 8, and Joseph Yick, EA joined August 15.

An Orientation Event for October 22nd had been planned, but because October is such a busy month, we have decided to hold this event in January, 2015. We will have the “Appreciation Night Event” with our November 19th 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 aidatorres04@sbcglobal.net or aidatorres@realtor.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.

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.

BULLETIN ADVERTISING POLICY
by Robert L 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 desired text to: EBAEA.Editor@gmail.com.
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.

SPEAKERS GROUP WORKSHOPS
The EBAEA Speakers Group will hold another workshop for you to hear and provide constructive criticism on:
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.

The event 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!)

HUMOR

A tax preparer, unsure whether a client’s wife was entitled to an additional exemption for being 65 years old, sent the husband an e-mail requesting the information. The next day he got a reply: “My wife says she is not 65 years old, nor will she ever be!”

How do EA’s deal with their spouses’ insomnia? They tell them about their work.
MORE HUMOR

A tax attorney defended a case of tax evasion for an affluent client. He devoted over a year to the case, familiarizing himself with every loophole and angle of the law, and made a brilliant argument before the court. His client was called out of town just before the jury reached its verdict, a sweeping victory for his client on every count.Flushed with victory, the lawyer exuberantly sent an email to his client, reading “Justice has prevailed!” The client responded immediately, “Appeal at once!”

NASA astronomers, using the Hubble space telescope, have discovered a giant black hole in the United States with a tremendous sucking force that makes matter disappear. They have termed it the IRS.

A guy in a bar leans over to the guy next to him and asks, “Want to hear an accountant joke?” The guy next to him replies, “Well, before you tell that joke, you should know that I’m six feet tall, 200 pounds, and I’m an accountant. And the guy sitting next to me is six feet two inches tall, 225 pounds, and also an accountant. Now, do you still want to tell that joke?” The first guy says, “No! I don’t want to have to explain it two times.”

OTHER UPCOMING EVENTS


Workshop: “Federal Representation: What’s Your Confidence Level?”, offered by CSEA and IRS, on October 28 in Oakland, 9:00 a.m. – 4:30 p.m.: a workshop that focuses specifically on how to best represent your clients through a better understanding of IRS compliance processes and procedures as they relate to examinations, collections, appeals, and offers in compromise. In addition, the IRS will share new developments at the Service, and CSEA will share the practitioner perspective. Provides 8 hours Federal Tax Law Topics. Cost $129 for members. Register through CSEA web site, at https://webportal.csea.org/Events/CalendarEventsListView.aspx.

CALIFORNIA “SINGLE SALES FACTOR” AND APPORTIONMENT

by Robert L Seymour, EA

For business income partially in California, the FTB web site has updated information on the “Single Sales Factor and Assignment of Sales” reflecting passage of Proposition 39, applying to years beginning on January 1, 2013 or later. As noted on the site, “The new laws affect all taxpayers carrying on or doing business in and out of California or taxpayers who have income from California sources including corporations, estates and trusts, exempt organizations operating an unrelated business, pass-through entities (i.e. partnerships, LLCs, S corporations) and their partners, members, shareholders, and nonresident individual income taxpayers.” With Renee Rodda speaking at our October dinner meeting on California law, it may be useful to visit the FTB web site on this topic, at https://www.ftb.ca.gov/businesses/Sales_Factor.shtml.

CALENDAR OF EVENTS

October 2014

4 Mission Society: Estate & Gift Tax seminar @ Campbell Community Center, Campbell
11 Mission Society: ACA and Ethics seminars @ Campbell Community Center, Campbell
22 EBAEA Dinner Meeting: “Calif. Tax Update” @ Holiday Inn, Dublin
30 North Bay Chapter: Probate Accounting Seminar @ Inn Marin, Novato [www.NorthBayEA.org]

November 2014

5-7 EBAEA Tax Talk Seminar @ Holiday Inn, Dublin
19 EBAEA Dinner Meeting: “Taxpayer Advocate” @ Holiday Inn, Dublin

December 2014

17 EBAEA Dinner Meeting: [tentative topic] “Tax Treaties and Foreign Tax Credit”

January 2015

9 Jim Stern Legislative Day
In Sacramento

February 2015

7 Save the date (Saturday) for Tax Help Day!
“Try not to become a man of success, but rather try to become a man of value.” -- Albert Einstein

2014 - 2015 Board of Directors and Committee Chairs

Web Page http://www.ebaea.org Bulletin editor: EBAEA.Editor@gmail.com. (Robert Seymour, EA)

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

Director 2013 - 2015:
  [temporary vacancy]
  Sal Romo, EA 510-471-9492
  Marjorie Williams-Jones, EA 510-482-6204

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

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Bulletin: Robert Seymour, EA 925-212-8062
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Practice Preservation: Linda Fox, EA 925-846-5913
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Quickfinders: Clare Flores, EA 510-785-8356
Social Affairs: Luciann Leraul, CPA 925-518-9076
Social Affairs: Carolyn Krieg, EA

Website: Patty Pringle, EA 510-912-1682
IRS Practitioner Panel: Phil Fiegler, EA 510-530-1174
CTEC Panel: Walt Thomas, EA 510-487-1691

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  vacan
Educ. Coord.: M. Williams-Jones, EA 510-482-6204
Mini Seminar Team: Patty Pringle, EA 510-912-1682
Program: Peggy Hall, EA 925-388-1040
SEE Class: vacan
Tax Talk: Patty Pringle, EA 510-912-1682
Town Hall: Patty Pringle, EA 510-912-1682
Town Hall: Peggy Hall, EA 925-388-1040
VITA Team: vacan

Administration Committee (IPP)
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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

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 current address for the East Bay Association of Enrolled Agents:

EBAEA
6400 Village Parkway, Suite 201
Dublin, CA 94568-3006
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,**

All Materials

and

***After Hour Session on Wednesday (with paid Wednesday registration)***

After 9/30/14 Before 10/17/14
NAEA/CSEA Members (3 Days 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

After 10/17/14
NAEA/CSEA Members (3 Days 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

All Registrations Include: Continental Breakfast, Lunch (Selection) and Afternoon Snacks

- Learning level: All Courses Intermediate    Update Provides General Review of New Developments
- 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.
- “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.”

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.

Additional Information Contact Seminar Chair:
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:

Holiday Inn
6680 Regional Street
Dublin, CA 94568

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: ************

| Wednesday, November 5th       | Thursday, November 6th          | Friday, November 7th   |
|______________________________|_______________________________|_______________________|
| __ Pork Loin Dijonaise       | __ London Broil                | __ Salmon            |
| __ Chicken Piccata           | __ Chicken Dijonaise           | __ Chicken Pomodoro  |
| __ Vegetable Lasagna         | __ Garden Vegetable Risotto    | __ Eggplant Parmesan |

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