December Meeting

**NEXT MEETING** Wed, December 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: “Tax Treaties”

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

Course numbers and credit:
IRS: WZA09-T-01189-14-1
CTEC: 1001-CE-7666
1 Hour of Federal Tax Law Topics

Sign up online at: [https://www.123signup.com/calendar?Org=ebaea](https://www.123signup.com/calendar?Org=ebaea)
(Please print out your confirmation to ensure that you clicked all the right buttons to register) Questions: email ebaea@ebaea.org (preferred) or call 800-617-1040.

December Session: “Tax Treaties and Foreign Tax Credit”

**Speaker:** Carlos Zepeda
by Peggy Hall, EA and Robert L Seymour, EA

When dealing with U.S. citizens with assets and income in foreign countries, and non-U.S. citizens who do business or earn personal income in the U.S., we often have to deal with the interaction of U.S. and foreign tax laws. Business income and even investment income often has foreign taxes which may allow a credit.

Most tax treaties start with the Model Tax Convention and are then adapted to fit the particular countries’ requirements. So, when your client has international tax consequences, you need to study the tax treaty.

During this session we will learn how to read and understand relevant treaty provisions. Mr. Zepeda will cover the foreign tax credit, how it works, adjustments to be made, differences between amounts paid and accrued, and currency conversion calculations and issues.

This EBAEA program will cover commonly faced issues, such as:
1) Where to find treaty information on foreign income,
2) Understanding the purpose and theory of Form 1116,
3) Clarifying residency issues for taxpayers, and
4) Determining the proper category of income.

Carlos Zepeda has been a very popular speaker with EBAEA, and is an important resource for us. The topic can easily take more than an hour, even for the basics, and Mr. Zepeda has agreed to allow plenty of time for questions.

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

Carlos Zepeda is a Senior Policy Analyst with the Large Business and International Division (LB&I) of the IRS. In this capacity, he provides technical advice and program support on international individual compliance matters. Mr. Zepeda began his IRS career in 1983 as a revenue agent, and has been in the International Office of the IRS for the last 9 years.

TOYS FOR TOTS

This year, once again, we are supporting the US Marine Corps’ annual Toys for Tots drive. Please bring a new, unwrapped toy to the December dinner meeting. Joanne Anderson will collect them all and take them to the USMC collection center.

Call Joanne at (925) 938-9086 with any questions. Thank you for supporting our drive!

Joanne Anderson has been managing this gift collection each year for many years, and we want to thank her for her dedication and persistence! This charitable activity is on top of all the volunteer work she does for our Chapter. Please let her know you appreciate her work.
**PRESIDENT'S MESSAGE**

*by Patty Pringle, EA, President, EBAEA*

November came and went so fast. There was so much to be thankful for! Of course, I am thankful to my family and friends, but I am also thankful for the support of the Members of our Chapter. I am thankful that I have been able to reach out and get assistance. There are so many areas of tax law that I am unfamiliar with. Clients call me with questions, and too often, I don’t know the answer. Should they get a Reverse Mortgage? How do I complete a Trust Return? My EBAEA membership is priceless!

Thank you to Ray Chan, Scoutmaster of Boy Scout Troop 805 of Danville, for bringing members of his Troop to our November Dinner Meeting. The Scouts presented the Colors and led us in the Pledge of Allegiance.

During the meeting we also recognized and expressed our appreciation to Veterans that are members of our chapter. Thank you to Robert Seymour, EA (also the Editor of the EBAEA Bulletin) for arranging to have the Scouts attend our meeting.

Thank you to our Membership Chair, and 2nd Vice President, Aida Torres, EA for arranging our Member Appreciation Night at the November Dinner Meeting. It was a great night, getting to network with the Members and enjoy a glass of wine.

November was also a month of sadness. Two of our past members passed away. Bill Harrison, EA, who many of you may remember as a volunteer that worked at the sign-in desk for our dinner meetings passed away on November 17, 2014. Many of you may also remember Joe Verdoia, EA who was a Past President of our Chapter 1995-1996 and passed away on November 15, 2014. We’re all grateful to these two Members for all of their past service as volunteers for our Chapter.

At our December 17th Dinner Meeting, which will be held at Francesco’s Restaurant in Oakland, Joanne Anderson, EA will be collecting toys for the Toys for Tot’s Program. Please bring a toy, unwrapped, to the dinner meeting for this very worthwhile cause.

As we all get ready for the upcoming tax season, I hope you will reach out to your fellow Members to ask for help when you need it. There is a wEAth of knowledge out there.

Finally I wish all of you a very Happy Holiday Season and a Very Happy New Year!

**GOT CARPOOL?**

*by Peggy Hall, EA*

Carpooling to dinner meetings can allow you a much more enjoyable evening. Look around for Members who you know are coming from your area. Or let me know you’re interested, and I’ll try to organize a carpool group. Peggy Hall, at halloftaxes@gmail.com

**DINNER FEE INCREASE**

*Announcement for the Board of Directors*

In an effort to keep the Chapter in good fiscal shape, in light of rising costs over the last few years, the Board of Directors has made the decision to increase the fee for our monthly dinner meetings. Beginning with the January 2015 meeting, the new fee will be: $40 with a reservation by the Friday before the meeting; $50 with a reservation after that Friday deadline.

The Board knows your time and money are valuable. We strive to provide educational and networking opportunities that we hope you will continue to find worth your monthly investment of time and money.

**MEMBERSHIP COMMITTEE REPORT**

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

What a wonderful celebration we had on our “Appreciation Night” for all the current Members who joined us for the November dinner meeting! You can feel and see the spirit of camaraderie among our Members. It was also a gesture of Thanksgiving, for all the Members of our Chapter to honor our Veterans, including those who are current EBAEA members!

We are going on to continue our “festive mood” for the holidays in December. This is the month of Christmas, gift giving, religious celebration, family reunions, and community sharing. Please remember our collection of gifts for unfortunate children, and bring a toy to help our “Santa Claus”! We have no special event planned for the Chapter this month, except for all our Members to enjoy this “Blessed Holiday Season”!

Please welcome our two new EA members, who joined us in November; they are: Author Alexander and Nabil Andeshmand. Welcome to our Chapter!

Our re-scheduled Orientation Event will be held on January 21st, 2015. There will be an e-blast of information to all our Members, and we will need replies from those Members who plan to attend, to prepare the orientation packets and to inform the guest speakers!

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 or by phone to 510-724-6409. All new members, 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.

**BULLETIN AVAILABILITY**

*by Robert L Seymour, EA*

You may want to store, as a favorite in your browser, this permalink to access the Bulletin:


The same link will work every month.
MEMBERS SPEAK
Upcoming presentations by EBAEA Members include:
December 2 (Tue): “Payroll Seminar,” 9 am – 3 pm, in San Francisco. 455 Market Street, Sixth Floor. Michele Zimmerman, michelle.zimmerman@comcast.net
December 10 (Wed): “Basic Payroll,” 9 am - 3 pm, in Oakland. Andy Rogers, 510-332-0401 or Andy@TaxBuddha.com

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

CHECK YOUR CE CREDITS!
by Marjorie Williams-Jones, EA, Education Coordinator
After every meeting, 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 under “Renew your PTIN.”
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.”
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.

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.

JIM STERN LEGISLATIVE DAY – JAN 9!
by Peggy Hall, EA
Please join us for Jim Stern Legislative Day! Though sponsored by CSEA, the event isn’t about CSEA – it’s about you, and success depends on your taking part, not leaving it to others! It is also a very fun day, the most fun you will have all year, and it’s a great way to start the year.
This CSEA Members-only annual event is geared toward developing the Society’s grassroots advocacy program and providing guidance and instruction to Enrolled Agents on how to effectively lobby their legislative representatives.
The annual lobby day will begin with presentations from various leaders and experts who will explain legislative issues impacting tax professionals and taxpayers, as well as tips and techniques EAs can use during their visits with legislative offices later that day. CSEA will coordinate appointments with representatives from both Senate and Assembly offices for each participant who registers to attend.
The program will include an opportunity for participants to practice their new-found advocacy skills on fellow EAs before assembling in groups by region to call on legislative offices. These visits give Members the opportunity to introduce themselves, explain what EAs do, discuss any legislative concerns and lobby for CSEA’s positions, and offer themselves as a resource to policymakers as tax experts.
The day will conclude with a wrap-up where participants will share what they learned during their legislative visits and plan any follow-up that needs to occur. This is a prestigious and interesting event you will not want to miss.
In addition to the benefits for you as a Member, and CSEA as a professional organization, there is a competition between CSEA chapters to see who can get the most participants! One more reason to join us!
Details:
Date: Friday, January 9, 2015
Schedule:
7:15 am – 8:00 am – check-in, breakfast, Hyatt Regency Sacramento
8:15 am – 2:15 pm – State Capitol visits
2:30 pm – 3:30 pm – debriefing, light snacks, Hyatt Regency Sacramento
Who: CSEA Members
Cost: $80.00
There is no continuing education offered for this event.
If you’d like to ride to Sacramento with others, contact me at halloftaxes@gmail.com or 925-388-1040, especially if you have never been to the capital building in Sacramento.
QUICKFINDER ORDER TIME!
by Clare Flores, EA

Once again, we are able to get a group discount, and our chapter gets a commission on each item you buy. Get an excellent reference for the tax season and support your chapter at the same time. Just fill out the form (at the back of this Bulletin) and send it to the chapter office or to me. You can also order on line at http://quickfinder.thomson.com; just be sure to use the discount code Q521. Your order will be shipped directly to you at the price indicated on the form.

Please email clare@taxandpayroll.com if you have any questions or need additional information.

MANUAL PAYROLL IN QUICKBOOKS
by Robert Seymour, EA and Duncan Sandiland, EA

Duncan Sandiland brought to our attention an article in Intuitive Accountant, regarding controlling the cost of payroll accounting using QuickBooks.

The introduction to the article notes, “As QuickBooks payroll subscription prices rise, fewer small businesses may decide to move ahead with automating their payroll . . .” The author continues, “not many of us even bother to let our clients know that there is an ‘old fashioned’ alternative to Intuit payroll offerings. . . . This article is intended to insure that readers are aware that you can still prepare payroll manually inside of QuickBooks.”

For those of you with clients affected by the cost of Intuit’s services, you may want to check out this article at: http://www.intuitiveaccountant.com/payroll_merchant_services/manual-payroll-in-quickbooks/#.VIU60pV0zIW

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) 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.
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.

DOES CIRCULAR 230 ALLOW IT?
by Robert L. Seymour, EA

It doesn’t belong in the Humor section, but I found it worth sharing:

“Excellence is a good habit, but do not strive for perfection – it will prevent you from ever finishing anything.” — Eva Rosenberg, EA, “Tax Mama”
CSEA ONLINE LEARNING PORTAL

The CSEA Learning Portal offers exceptional tax education, on demand.

Did you miss SuperSeminar this year? 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?

Would you like a free hour of learning? CSEA Members are offered a complimentary one-hour webinar featuring IRS OPR Director Karen L. Hawkins. It’s a very informative hour, though it doesn’t qualify for CPE.

CSEA offers online replays of SuperSeminar presentations, and the 2014 sessions are now available. This is a great refresher, or a primer for a subject you need more info on now.

Available sessions include:
Ron Roberson, CPA, on Social Security
Lisa Ihm, EA, on Foreclosures and COD
Mark Seid, EA, CPA, on the New Repair Regs

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

HUMOR

“I just taught my kids about taxes, by eating 38% of their ice cream.” -- Conan O’Brien

A mugger stops a guy on the street at gunpoint. “Give me all your money,” he demands. The victim is indignant and yells at the mugger, “You cannot do this because I am an IRS Agent!” “In that case,” says the mugger, “give me all MY money!”

“When it comes to taxes, there are two types of people. There are those who get it done early, also known as psychopaths, and then the rest of us.” -- Jimmy Kimmel

“The auditors have just left, sir.”
“Did they check the books?”
“Very thoroughly.”
“What did they say?”
“They want 15% to keep quiet.”

“Two years ago, it was impossible to get through on the phone to the IRS. Now, it’s just hard to get through. That is what we call progress.”
-- Charles Rossotti, former IRS Commissioner

“Unquestionably, there is progress. The average American now pays out twice as much in taxes as he formerly got in wages.” -- H. L. Menken

An accountant dies and goes to heaven. St. Peter is there, looking through the files and asking a few quick questions. “What sort of accountant were you?” The accountant replies, “A tax accountant.” St. Peter then asks, “What is your name?” The accountant gives him his name, and St. Peter locates his file. “Oh, yes, we’ve been expecting you. You have reached your allotted life span.” The accountant says, “I do not understand how that can be! I am only 48 years old.” St. Peter looks again at the file and says, “Well, that is impossible!” The tax accountant then says, “Why do you say that?” St. Peter responds, “We’ve been looking over your time sheets and the hours you have charged your clients. By our reckoning, you must be at least 93 years old!”

“I want to find out who this FICA guy is, and how come he’s taking so much of my money”
-- Unnamed professional hockey player

CALENDAR OF EVENTS

December 2014
17 EBAEA Dinner Meeting:
“Tax Treaties and Foreign Tax Credit”

January 2015
8 Mission Society: Cast in Concrete Updates
@ Mariani’s Inn, Santa Clara
9 Jim Stern Legislative Day
In Sacramento
15 North Bay seminar: K-1 Competencies
@ Inn Marin, Novato
16 North Bay: Last Chance Updates seminar
@ Inn Marin, Novato
17 Solano-Napa chapter: Fed/CA Tax Update
@ Courtyard Fairfield Napa Valley Area

February 2015
7 Save the date (Saturday) for Tax Help Day!
2014 - 2015 Board of Directors and Committee Chairs

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

President: Patty Pringle, EA  510-912-1682  Website: Patty Pringle, EA  510-912-1682
1st VP: Al Wise, EA  707-634-4TAX  IRS Practitioner Panel: Phil Fiegler, EA  510-530-1174
Treasurer: Tim Hintzoglou, EA  925-930-7737  Education Committee (1st VP)
Secretary: Carrie Kroeger, EA  925-686-1600  Chair: Al Wise, EA  707-634-4TAX
Immediate Past Pres: P Gail Nanbu, EA  925-943-3993  Continuing Ed: vacant
Director 2013 - 2015:  
[t temporarily vacancy]  
Marjorie Williams-Jones, EA  510-482-6204  Mini Seminar Team: Patty Pringle, EA  510-912-1682
Director 2014 – 2015:  
Katherine Judd, EA  
Peggy Hall, EA  510-388-1040  Program: Peggy Hall, EA  925-388-1040
CSEA Director: Al Wise, EA  707-634-4TAX  SEE Class: vacant
Communication Committee (2nd VP)  
Chair: Aida Torres, EA  510-724-6409  Tax Talk: Patty Pringle, EA  510-912-1682
Disaster Services: Janet Bridges, EA  510-505-0818  Town Hall: Peggy Hall, EA  925-388-1040
Legislative: Peggy Hall, EA  925-388-1040  VITA Team: vacant
Membership: Aida Torres, EA  510-724-6409  Administration Committee (IPP)
Practice Preservation: Linda Fox, EA  925-846-5913  Chair: P Gail Nanbu, EA  925-943-3993
Quickfinders: Clare Flores, EA  510-785-8356  Bylaws/SOP: Clare Ashby, EA  925-462-0538
Social Affairs: Luciann Leraul, CPA  925-518-9076  Budget & Finance: Walt Thomas, EA  510-725-8396
Social Affairs: Carolyn Krieg, EA  

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
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