February 2020

If you have last minute questions, as late as Wednesday the 19th at noon, Mike would still appreciate the question arriving by email. This will save hours of transcription for the resulting Q&A that are written up and emailed back out within 48 hours of the meeting. Questions are first come, first serve, so you do run a risk with late arriving questions of not getting them answered.

The session will be 2 hours and there is no IRS Continuing Education since it is CA tax info.

Our panelists: Karen Brosi, EA, is well known to EBAEA members from presentations to the Chapter and various seminars. She has been practicing in Palo Alto as an Enrolled Agent and CFP for over 20 years. She was a senior tax specialist and director of financial planning at a respected Palo Alto CPA firm, prior to forming her own practice. Karen is a past President of the Golden Gate Chapter, and past officer of CSEA. She speaks often at CSEA SuperSeminar, and for Western CPE, and writes for major tax publications.

Marc Narlesky is a Technical Assistant to the Advocate in the Franchise Tax Board’s (FTB’s) Taxpayers’ Rights Advocate’s Office. He has been a member of the Advocate’s Office since December, 2015. Marc started with the FTB in 1989, working as an Auditor and Reviewer. He has held staff positions for divisional budgeting as well as acting as a business lead for FTB’s Activity Based Costing project where he learned the operations of the department.

Marc’s professional experience began in public accounting. He has worked in general practice with a multi-service firm and as a financial auditor of nonprofit organizations. Marc earned his Certified Public Accountant in 1992. He graduated from San Jose State University with a Bachelor of Science Degree in Business Administration with an emphasis in Accounting and a minor in Industrial Technology.

February Session: CA Tax Panel
Speakers: Karen Brosi, EA and Marc Narlesky (FTB Taxpayer Advocate)

This month, we have our annual panel discussion on California tax issues. Submit your most challenging questions!

Please email your questions to Mike Power, CFP, EA at mpower@powerinvesting.net by Friday morning the 14th of February. This will allow our speakers time to research your questions. Let us be respectful of their time and extend the speakers this courtesy! You will also likely get a better answer as they will have more time to do research (Free! How sweet is that!) Mike will email you back within 24 hours indicating he received your question. If you do not get a return email, call him at (510) 366-8836.
PRESIDENT'S MESSAGE
by Gail Stan, EA, MBA, MLS

Clients are already contacting me for appointments so tax season is in full swing. Hopefully it will run more smoothly this year than it did last year – I know I spent a lot of time explaining TCJA changes to clients who did not understand the impacts of TCJA to them personally.

Now that we are all gearing up for tax season. Don’t forget to order your Quickfinder. The order form is at the back of the Bulletin and if you use this form, then the Chapter receives a percentage of the cost from Quickfinder.

Our February 19th meeting is our annual CA Tax Panel so send in those challenging CA questions that you have. See the first article in the Bulletin for how and when to submit your questions and get those answers that you need.

The March 18th meeting is our annual Federal Tax Panel. Again, a great resource for getting your specific Federal tax questions answered.

Hope to see you at one of these well attended meetings.

It is time to start talking about the Nominating Committee’s search for volunteers to fill our Officer positions. The East Bay Association of Enrolled Agents is an Incorporated Chapter and as such, is required to have Officers. We are an all-volunteer organization and officers commit to spending the time necessary to run the organization.

Of the current Board Members, 2 Directors will continue for the 2020-2021 term – Greg Crofton and Peggy Hall. All of the other Officers & Directors will be termed out and cannot continue in their current positions.

The following positions are open:
- President
- 1st Vice President
- 2nd Vice President
- Secretary
- Treasurer
- CSEA Director (is usually the 1st Vice President but can be a separate position)
- 4 Directors

If the proposed changes to the CSEA Bylaws are approved, all the current CA EA Associates will become CSEA Full Members. This change would make them eligible to vote at both the CSEA and Chapter level and to run for Chapter Officer positions and Board of Director positions.

If you have an interest in being an Officer or Director, please contact Sharon Hinchman, Nominating Committee Chair or Gail Stan. Our May dinner meeting is our Annual Meeting and Election of Officers, so please give serious consideration to volunteering for a position.
CSEA NEWS

The CSEA PIA Committee has created some new brochures that are now available in both English and Spanish. You can see them on the CSEA website, but you will only be able to download them or purchase them if you sign in to your CSEA account as they are located under “Member Resources.” If you don’t have a CSEA account, call Carrie Clark at the CSEA office (916) 366-6646 and she will help you get one set up.

A Dues increase is coming. At the CSEA Board meeting on January 5, 2020, a $20 increase in CSEA dues was approved and will become effective on 6/1/20. It has been 3 years since the last CSEA dues increase so this increase is about 3% per year for those 3 years. The new annual dues amount will be $215.

Join a small group meeting!

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<tr>
<td>Ken Seamann, EA</td>
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<tr>
<td>(925) 634-8297</td>
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<td><strong>Danville Area</strong></td>
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<td>2nd Tue 8:30 am</td>
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<tr>
<td>Life is Sweet Bakery, 155 Railroad Ave, Danville,</td>
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<tr>
<td>Michael Power EA, CFP</td>
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<td>(510) 366-8836</td>
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<tr>
<td><strong>Oakland Area (Near BART)</strong></td>
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<tr>
<td>4th Tue 9:00 am</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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<td><strong>Livermore Area</strong></td>
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<td>4th Thurs 8:45 am</td>
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<tr>
<td>Brick Café, 833 E. Stanley Blvd., Livermore</td>
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<tr>
<td>Allison Johnson, EA</td>
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<tr>
<td>(925) 495-4189</td>
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<tr>
<td><strong>Castro Valley</strong></td>
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<td>New Location</td>
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<td>Norman's Grill, 3638 Castro Valley Blvd, Castro Valley</td>
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<tr>
<td>Dagmar Bedard, EA</td>
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<td>(510) 537-3883</td>
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<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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<td>(925) 388-1040</td>
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February 2020

1  Tax Help Day – Pleasanton Farmer’s Market – 9 AM TO 1 PM

14 Valentine’s Day

19 EBAEA Dinner - Dublin Holiday Inn
   Topic – CA Tax Panel
   Panelists: Karen Brosi, EA and Marc Narlesky, FTB

March 2020

18 EBAEA Dinner - Dublin Holiday Inn
   Topic – Federal Tax Panel
   Panelists: Karen Brosi, EA, Joe Calderaro, EA and Sharon Kreider, EA, CPA

April 2020

No Meeting – Everyone is too Busy!

May 2020

20 EBAEA Dinner - Dublin Holiday Inn
   Topic – When Does Rental Property Generate Qualified Business Income
   Speaker: David Fogel, CPA
   Election of Officers

June 2020

16-18 Super Seminar, Peppermill Resort, Reno

17 EBAEA Dinner - Dublin Holiday Inn
   Installation of Officers
The SECURE Act (short for Setting Every Community Up for Retirement Enhancement Act)

The SECURE Act was signed into law by President Trump on December 20, 2019 and becomes effective on January 1, 2020.

The SECURE Act is the most significant piece of retirement legislation since 2006, with dozens of new or improved features that will make it easier for tens of millions of hardworking Americans to save for retirement! Here are the law’s major changes — many of which might affect you and your clients:

- Required minimum distributions must now begin at age 72, up from 70 ½. (This doesn’t apply to those already age 70 ½.)
- If you’re still working at age 70, you’ll be able to continue contributing to an individual retirement account (IRA).
- The new law makes it easier and cheaper for small employers to offer retirement plans to employees. So if you work for a small company that doesn’t offer a 401(k) plan, your employer might create one in 2020.
- If you’re working part time, you’ll be able to participate in your employer’s retirement plan.
- Companies will be able to auto-enroll new employees into the 401(k) plan with contribution rates up to 15 percent of salary, up from 10 percent today.
- Parents under age 59 ½ who give birth or adopt a child can withdraw up to $5,000 from their retirement accounts without paying a 10 percent IRS penalty. (Taxes will still be due on the withdrawal.)

A Special Note About the Stretch IRA

The SECURE Act closes a loophole regarding inherited IRAs. In our view, this is not material to most Americans and, given Congress’ challenges to manage the federal budget as effectively as possible, we find it difficult to justify opposition to the change.

Under current law, non-spouse beneficiaries must withdraw money from an inherited IRA either within five years or over their lifetimes. Choosing the latter lets them “stretch” the withdrawals over decades, reducing the amount that must be withdrawn each year, which in turn reduces the annual tax liability while allowing the bulk of the inherited IRA to continue growing in value.

The SECURE Act, though, requires all distributions for future inherited IRAs to be completed within 10 years instead of over the heir’s lifetime. Some people have complained about this, arguing that accelerating the withdrawals will increase taxes for the heirs while reducing their ability to let the money grow tax-deferred.

It’s also important to note that spouses are not affected by the SECURE Act; the stretch IRA provision is still valid for them. So, they can continue to take withdrawals from their deceased’s spouse’s IRA over their lifetime.

BULLETIN ADVERTISING POLICY

by Gail Stan, EA, 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 one issue. If you wish to run a notice for a longer period, you must resubmit the notice for each issue.
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 EA 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 $50 per issue insertion. (Professional Associates and Students are considered non-Members for advertising purposes.)

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.
2019 - 2020 Board of Directors and Committee Chairs

To contact any of the Officers & Volunteers below other than the Bulletin Editor, email the Chapter Office ebaea@ebaea.org and the email will be forwarded to the appropriate person.

(We have removed members email addresses as they are being used by scammers to request inappropriate financial payments and other scam practices.)

President: Gail Stan, EA
1st VP: Patty Pringle, EA
2nd VP: Sharon Hinchman, EA
Treasurer: Lourdes Rabara, EA
Secretary: Katherine Judd, EA
Immediate Past President: Gail Stan, EA

Director 2019 – 2020 (1 year):
Carolyn Krieg, EA
Sassa Oznowicz, EA
Aida Torres, EA

Director 2019 – 2021 (2 year):
Greg Crofton, EA
Peggy Hall, EA

CSEA Director: Sharon Hinchman, EA

Education Committee
Chair: Patty Pringle, EA
Continuing Education: Katherine Judd, EA
Education Coordinator: Marjorie Williams-Jones, EA
Mini Seminar Team: Patty Pringle, EA
Program: Peggy Hall, EA
SEE Class: Vacant
Tax Talk: Patty Pringle, EA
Town Hall: Patty Pringle, EA

Communication Committee
Chair: Gail Stan, EA
Bulletin: Gail Stan, EA, EBAEA.Editor@gmail.com
Disaster Services: Jan Bridges, EA
IRS Practitioner Panel: Phil Fiegler, EA
Legislative: Linda Fox, EA
Membership: Sharon Hinchman, EA
Membership Ambassador: Joanne Anderson, EA
PIA: Vacant
Practice Preservation: Linda Fox, EA
Quickfinders: Clare Flores, EA
Website: Patty Pringle, EA

Administration Committee
Chair: Vacant
Bylaws/SOP: Gail Stan, EA
Audio/Visual Technical Advisor: Eric Vale, EA
Chapter Office Administrator: Patty Pringle, EA
Chapter Office Liaison: Dagmar Bedard, EA
Financial Review: Gail Stan, EA
Nominating: Sharon Hinchman, EA
Volunteer Coordinator: Gail Stan, EA

The East Bay Association of Enrolled Agents (EBAEA) meets monthly except for the month of April. Meetings are usually held at the Dublin Holiday Inn although occasionally, we will meet somewhere else with plenty of notice to our members of the change in location for a particular month.

Dublin Holiday Inn
6680 Regional St.
Dublin, CA 9456
Long-time Member of EBAA EA and a CSEA Past President Salvador “Sal” Romo, Jr., EA passed away on September 30. In 1989 he retired from the United States Coast Guard at the rank of Commander, became an Enrolled Agent, and joined the Society. Sal began his career as an Enrolled Agent after serving more than 25 years on active duty in the Coast Guard.

Sal was deeply committed to the Society. In addition to serving as President of the East Bay Association of Enrolled Agents (EBAA EA) in 1996-1997, Sal helped to strengthen the influence of the EA designation through partnerships with state and federal tax agencies. Just to name two examples, he was a member of the San Francisco IRS District Director’s Practitioner Advisory Panel from 1992-1995, and represented EBAA EA as a founding member of the CTEC Board of Directors from January 1997 through November 1998.

Sal also served on many state-level committees, including as Chair of the Political Action Committee, Vice Chair of the Legislative Affairs Committee, and Supporting Member of the By-laws Committee. He became CSEA’s 22nd President for the 2000-2001 governance year. In his first President’s Message, he praised the skill, knowledge and experience of Enrolled Agents, recommending, “Don’t sell yourself short. You bring extraordinary value to the American taxpayer!”

Like many CSEA Presidents before and after him, Sal acknowledged the work and dedication of past CSEA Members. “The history of the Society, from its inception in 1977, is replete with stories of individual and collective efforts to protect our right to practice … It is important that we are aware of the rich traditions of our Society and to pay tribute to those who have left us the legacy we enjoy today.” Sal, we pay tribute to you, and will miss you.

(Editor’s note – This In Memoriam should have been in the November Bulletin but the editor was out-of-town at the time. We wanted to make sure that all members of EBAA EA were aware of Sal’s passing.)
In Memoriam

Vicki Mulak, EA, CFP®

It is with deep sadness that we share the news our beloved friend, colleague and mentor, Vicki Mulak, EA, CFP®, passed away on January 10, 2020 after her most recent battle with cancer. On behalf of CSEA’s Board of Directors, staff, members, industry partners and other stakeholders, we extend our deepest sympathies to Vicki’s family.

For those of us fortunate enough to know, to work and to laugh with Vicki, we have lost a dear friend and inspiring leader. She was a tremendous force at CSEA, a steadfast presence, giving selflessly of her time and talent to support our Society for over three decades.

Over the years Vicki served as the Chair of various committees, including Education, By-laws, Nominating and Legislative Affairs. She had an amazing wealth of tax knowledge, and was particularly knowledgeable about California taxation. Every taxpayer in California has unknowingly been the beneficiary of Vicki’s mission to protect our rights to efficient and effective state tax administration.

Vicki worked diligently in many areas of CSEA, but especially on the Legislative Affairs Committee, which was created by the late Jim Stern, EA. Most recently her work resulted in Enrolled Agents’ inclusion in the professional services exemption to AB 5. CSEA’s annual day at the State Capital (“Jim Stern Day”) became her baby; she built on what Stern started and her leadership took it to new heights. Every person with an “EA” by their name is stronger in their right to practice because of Vicki. In honor of Vicki’s contributions to advocacy, the CSEA Board of Directors voted unanimously to change Jim Stern Legislative Day to Stern/Mulak Legislative Day starting July 1, 2020.

Vicki was a popular speaker at Super Seminar and at CSEA Chapters around the state. Members appreciated her depth of knowledge, lively presentations, and her generosity of time and willingness to help. She was always willing to take on tough topics such as California tax and business education.

We will never forget her amazing smile and generous spirit, and we will honor her memory by continuing the work she loved so much.

Legislative Action Fund (LAF) Donation in Vicki’s Honor

The Legislative Action Fund (LAF) was formed in 1985 to battle against legislative actions which might inhibit the rights of Enrolled Agents to practice. Since then it has grown to include proactive efforts to promote legislation in support of the interests of EAs and their clients.

Vicki’s unwavering passion in the legislative arena to protect EAs right to practice and her diligence in fighting for efficient and effective state tax administration benefited every taxpayer in California.
**ORDER QUICKFINDER. SAVE BIG.**

Save up to 20% on online Quickfinder orders.*

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*Savings of up to 20% applies to new orders placed by April 14, 2020. Savings promotion excludes PPC, RIA, Checkpoint, and/or Checkpoint Learning CPE and may not be combined with any other offers.

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**Federal Tax Essentials Library**

You survived the first tax season of complying with the Tax Cuts and Jobs Act (TCJA). Quickfinder Handbooks were there to guide you through the new rules and reporting requirements. Now that tax season is behind you, it’s time to address potential tax saving opportunities you may have noted when preparing your clients’ 2018 returns. And it’s time to identify and implement more tax planning ideas that may fit your clients in 2019. Quickfinder has the tax planning resources you need to ensure your clients’ 2019 tax bills are as low as the TCJA allows. And to help you not only survive but thrive during NEXT tax season, the library includes four of our most popular — and most essential — federal tax preparation handbooks. Learn more at tax.tr.com/qfbundles.

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**QUICKFINDER HANDBOOKS AND QUICK REFERENCE GUIDES**

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**TAX PLANNING TOOLS**

| A                     | B          | C              | D          | E       | F     |
| Health Care Reform Quickfinder Handbook | $57 | $53 | N/A |       |       | N/A   |    |
| Tax Planning for Individuals Quickfinder Handbook | $57 | $53 | N/A |       |       | N/A   |    |
| Social Security and Medicare Quickfinder Handbook | $57 | $53 | N/A |       |       | N/A   |    |
| IRA and Retirement Plan Quickfinder Handbook | $57 | $53 | N/A |       |       | N/A   |    |
| Quickfinder Tax Tips Newsletter** | $73 | $70 | N/A |       |       | N/A   |    |

**QUICKFINDER ORDER TOTALS**

$ $ $ $ (INITIAL ABOVE)

**Association Code:** Q521

Remember to use your code so your association receives a donation for each product purchased and you receive your discount.

| California Society of Enrolled Agents East Bay Chapter | **Visit tax.tr.com/CSEAEB** | **Visit tax.tr.com/QFBUNDLES** |

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*Saved up to 20% applies to new orders placed by April 14, 2020. Savings promotion excludes PPC, RIA, Checkpoint, and/or Checkpoint Learning CPE and may not be combined with any other offers.
**CALCULATE YOUR QUICKFINDER ORDER DISCOUNTS AND SHIPPING CHARGES**

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**CUSTOMER INFORMATION**

Customer Number _____________________________
Company Name ________________________________
(If P.O. Box, please include physical address for UPS.)
Name _____________________________
Address _____________________________
City, State, ZIP _____________________________
Email _____________________________
(Required for order confirmation and eBook fulfillment.)
Day Phone (_______) _____________________________
Signature _____________________________

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Make Checks and Money Orders Payable to Quickfinder

☐ Check
☐ Credit Card

Note: The charge on your credit card statement will appear as TTA-Research & CPE.

Credit Card Account # _____________________________
Visa ☐ □ MasterCard ☐ □ Discover ☐ □ American Express ☐ □

CC Payments — Note: Our policy is to charge your credit card at the time of order.
Expiration Date: Month ______ Date ______
Cardholder’s Name (printed as it appears on card) _____________________________
Cardholder’s Signature _____________________________

**PRODUCT UPDATE POLICY**

**Automatic Renewals:** Select products identified with ** herein are eligible to automatically renew. By initialing the Auto-Renewal box for any eligible product ordered herein, you acknowledge and agree that you are purchasing an automatic renewal subscription to the selected product(s) and that you understand that the subscription to the selected product(s) will automatically renew at the conclusion of your initial term for subsequent terms of one (1) year each, unless and until either party gives the other party written notice of termination before the end of the then-current term. Once a renewal term has commenced, it is non-cancellable. Subscription renewals will be invoiced based on the price in effect at the time of renewal, and the license fees are subject to increase over the previous year’s term (plus shipping and handling, if applicable). If a renewal term has begun, requests to cancel will be effective at the end of the current subscription term. Your automatic renewal will include shipments of periodic updates, revised editions, and/or supplements. Notifications of your upcoming renewal term will be sent approximately ninety (90) days in advance of the renewal date.

+ New orders may be canceled within 30 days after purchase. Orders automatically renew prior to the subscription expiration and are non-cancellable after the start date of the renewal term. To cancel, provide written notice of termination before the start date of the renewal term.

Requests for subscription cancellations or product returns may be made by calling +1 800 431 9025.

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