August 2017

Place: Dublin Holiday Inn
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
5:30 Meet & Greet on the Patio
6:30 Dinner Buffet
7:30 Program: “Taxes Under the Trump Administration”

Cost: $40.00 with reservation by Monday, Aug 14
$50.00 with reservation after deadline

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.

August Program:
“Taxes Under the Trump Administration”
By Peggy Hall, EA

Tax proposals that may have an effect on our clients and tax planning. Tax traps and court cases.

Larry Pon, CPA/PFS, CFP, EA, USTCP Bio
Pon & Associates, a CPA firm, has been proudly serving the San Francisco Bay Area since 1996. We are a full-service CPA and accounting firm providing accounting, tax, payroll and business advisory services. We specialize in tax preparation, tax representation, tax planning, business planning, financial planning, and estate planning.

PRESIDENT’S MESSAGE
by Sharon Hinchman, EA, NTPI Fellow

Membership, or should I say relationships…

It’s time for me to get on my soap box and give you an executive summary of what being a member of this organization has meant for me over the last 35+ years.

I was first invited to a dinner meeting by then president, Ted Bernardi. Once there, I ran into a fellow preparer I had worked with at H&R Block sometime earlier. She took me under her wing and introduced me around. Looking back, that was the start of many friendships that have lasted to this day.

A few years later, I was in a group at a November seminar when another future president, Greg Blackburn, questioned why I wasn’t on the board, I replied “No one has ever asked.” That was the start of this journey that now finds me as your President.

Being a member does not start and stop by paying your dues. It opens an incredible opportunity to meet people in your own profession, have someone to discuss problems with, and help others when they have questions. It’s an opportunity to look beyond the confines of your office, whether you are a sole practitioner or are part of a large staff. I have had the unique position to be in all roles at one time or another.

If asked “do you know about non-profits?” I can answer “I’m not the one to talk to but I know who to ask.” In meeting your fellow EA’s you learn that we are not all the same. Many of us have a specific area of expertise. There are endless times when a situation arises where I don’t know a particular area of the tax code and I don’t feel capable of giving tax advice, even after I have read it over. That’s when I “phone a friend.” I am also the recipient of those calls.

All of this starts with just one thing – just showing up to meetings put on by your chapter or other events put on by neighboring EA groups. Talk to people. Don’t be afraid to introduce yourself. Why do you think
we pass the microphone to the new people in the room or to someone we haven’t seen in a while? Let people know who you are.

Just remember, No man is an island onto himself. Each of us needs help or direction sometime. That’s what relationships are all about.

“Tax Talk 2017” Registration Now Open
By Patty Pringle, EA, Seminar Chair

Tax Talk 2017, Nov. 8th, 9th and 10th
1, 2 or 3 Day Options Available
For a detailed description of topics & flyer, please check out the last pages of this bulletin.

Day 1, Wednesday, November 8th
Lisa Ihm, EA
• Tax Stuff you thought you knew (all new for 2017) (2 HRS Fed)
• Repair or Improvement? (2 HRS Fed)
Vicki Mulak, EA, CFP
• S-Corp Basis & K-1 Issues (4 HRS Fed)

Day 2, Thursday, November 9th
Vicki Mulak, EA, CFP
• California K-1’s (2 HRS CA, CTEC, NAEA)
• Single Member LLC’s (2 HRS Fed)
Lisa Ihm, EA
• Rentals... Simple! Right? (2 HRS Fed)
• Correcting Depreciation - Form 3115 Line-by-Line (2 HRS Fed)

Day 3, Friday, November 10th
Beanna Whitlock, EA
• Ethics - For the 21st Century Tax Professional (Where do you keep your ethics?? (2 HRS Fed)
• Trust Basics - a Guide to Who Do You Trust (2 HRS Fed)
• Decedent’s Final Return and Form 1041 (2 HRS Fed)
• Gifts, Estates and Trusts (2 HRS Fed)

EBAEA MEMBERSHIP
By Aida Q. Torres, EA, NTPI Fellow

WELCOME ALL NEW EA’s to our “MEET & GREET EVENT” before our upcoming dinner meeting;
Place: DUBLIN Holiday Inn (ex-Radisson)
Date: August 16th, 2017
Time: 5:30 to 6:30 Meet & Greet Event (Wine & Hors d’oeuvres served on the Patio)
6:30 to 7:30 Dinner Buffet
7:30 PM Program: “Taxes Under the Trump Administration”

Congratulations to all the new EA’s for joining our East Bay Chapter during the previous fiscal period: 7-1-2016 to 6-30-2017 and to Professional Associates and Students as follow;

<table>
<thead>
<tr>
<th>EA’s</th>
<th>Join Date</th>
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<tbody>
<tr>
<td>Oscar Barreameda Antonio, EA</td>
<td>6/22/2017</td>
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<tr>
<td>Theo Lindayen, EA</td>
<td>6/12/2017</td>
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<tr>
<td>Emily Cheney, EA</td>
<td>6/09/2017</td>
</tr>
<tr>
<td>Cheryl Meder, EA</td>
<td>4/24/2017</td>
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<tr>
<td>Pascual Garcia, EA</td>
<td>2/06/2017</td>
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<tr>
<td>Deborah Quinn, EA</td>
<td>1/20/2017</td>
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<tr>
<td>George Tarlson, EA</td>
<td>1/05/2017</td>
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<tr>
<td>Ronald Reagan, EA</td>
<td>1/04/2017</td>
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<tr>
<td>Jana Cain, EA</td>
<td>1/01/2017</td>
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<tr>
<td>Mushtaq Mohammed, EA</td>
<td>12/12/2016</td>
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<tr>
<td>Miranda Chang, EA</td>
<td>11/07/2016</td>
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<td>Colisa McFadden, EA</td>
<td>9/30/2016</td>
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<tr>
<td>Barbara Rose, EA</td>
<td>9/30/2016</td>
</tr>
<tr>
<td>Dale Stone, EA</td>
<td>8/16/2016</td>
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Professional Associates
Jim Carley                  | 5/22/2017 |
Brandon Andrews            | 4/27/2017 |
Kin Chan                   | 4/27/2017 |
Victor Rex                 | 4/24/2017 |
Juan Velasquez             | 4/22/2017 |
Brian Johnson              | 4/18/2017 |
Bonnie Fortune             | 4/12/2017 |
Paul Fortune               | 4/12/2017 |
Karin Alexander            | 1/05/2017 |

Student:
Cordis Jones            | 7/26/2017 |
Chinwe Azhie             | 9/20/2016 |

Our annual Meet & Greet will help these new members meet everyone on the board, reach out, network and take advantage and become familiar with the benefits of being a member of our local chapter.
To help all the Chapter members get to know each other better, you can to send us your “Professional Profile” to bring your profession to the next level! All our EA members will see your level of professionalism, your expertise & “gusto”! This is not just for new EA’s
but also for all current members who have not done this to-date! Take charge! The “Profile” Form can be found at the end of this bulletin; fill it out and return it to the editor at EBAEA.Editor@gmail.com. If you would like the Word document to fill out, send an email to the bulletin editor. You can also send a photo of yourself if you would like to have it included with your profile – it will help the members know who you are!

A Membership Certificate for new EA members can only be given to them at a dinner meeting, since no mailing is done to improve our budget! Those who have not received a certificate, please let me know in advance, for me to prepare it and have the Board of Directors sign!

If you have just joined and your name is not listed, contact Aida. aida@aidatorres.com. All new members and professional associates 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.

Watch for the “Post Card Invitation” as a follow-up to all our new members!

‘SEE YOU ALL AT OUR “MEET & GREET” GATHERING’

MEMBER PROFILES

Name: Michael D. Power, CFP, EA
Year became EA: 2005
Location of practice: Danville, CA
Education: UCB Molecular Biology, Certified Financial Planner, Enrolled Agent
Tax Specialization(s): The harder the better! But perhaps the answers are investment, representation, International small business.

How/Why became EA: CTEC was totally inadequate. If you’re going to do something, do it right.

What do you like best about being an EA: May the force be with me so I don’t stray to the dark side.

What do you like least about being an EA: Although I love my client base, there are times their lack of understanding of the job difficulties can be frustrating.

Anything else: Give unto others & they will give unto you. I feel we all should share our expertise and assist our fellow EA’s when they need help.

Dinner Meeting Subscriptions

You receive 11 dinners for the price of $360.00. That's like receiving 2 free dinner meetings. Click on the link https://www.123signup.com/calendar?Org=ebaea if you would like to sign up for the dinner subscription.

August 2017

13 EBAEA Board Retreat
10:00 AM Dublin Holiday Inn Patio

16 EBAEA Dinner - Dublin Holiday Inn
Annual Meet & Greet
Topic – Trump Tax Laws
Presenter – Larry Pon

September 2017

20 EBAEA Dinner - Dublin Holiday Inn
Annual Membership Appreciation
Topic: EBAEA Panel Discussion

October 2017

18 EBAEA Dinner - Dublin Holiday Inn

November 2017

8-10 EBAEA Tax Talk Seminar – Dublin Holiday Inn
Speakers - Beanna Whitlock, Lisa Ihm and Vicki Mulak

15 EBAEA Dinner - Dublin Holiday Inn

EAs AVAILABLE TO SPEAK

There are 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.

MEMBERS SPEAK

Upcoming presentations by EBAEA Members include:

8/16/17 – Andy Rogers – Basic Payroll 9 am – 3 pm San Francisco, 455 Market Street, 6th Floor
8/17/17 – Andy Rogers Basic Payroll 9 am - 3 pm Oakland 1515 Clay Street Room 9
Experienced EA to work the next tax season in Oakland tax office with the prospect of buying the practice. Owner willing to work a transition of one or two seasons more before retiring. All aspects of sale negotiable. Send cover letter and resume to: David Stone, 4247 Piedmont Ave, Oakland, CA 94611

Medium sized Tax, Bookkeeping and Payroll Practice in Hayward. In business since 1990. For additional information and details please send correspondence to P.O. Box 1725 San Ramon, CA 94583. We will respond accordingly.

**Small Group Tax Meetings**

**Antioch/Brentwood**  
Fridays 8:00am  
Brentwood Café, 8500 Brentwood Blvd, Brentwood  
Ken Seamann EA (925) 634-8297

**Danville Area**  
4th Tue 9:30am  
Pascals French Oven, 155 Railroad Ave, Danville  
Michael Power EA (510) 366-8836

**Oakland Area (Near BART)**  
4th Tue 9:00am  
Buttercup Café, 229 Broadway, Oakland  
Andy Rogers EA (510) 332-0401

**Livermore Area**  
Fridays 8:45am  
Shari’s Restaurant, 1116 East Stanley Blvd, Livermore  
Jerrilynn Krebs EA (925) 606-8181

**Castro Valley**  
3rd Tue 8:30am  
Dino’s Restaurant, 20390 Lake Chabot Rd, Castro Vly  
Dagmar Bedard EA (510) 537-3883

**Email-only Group**  
as needed  
Send an email to halloftaxes@gmail.com  
Peggy Hall EA (925) 388-1040

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**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. *(Some issues are monthly and some are combined months. January, February and March will be single issues but April/May will be a combined 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.

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If you love something, set it free.  
If it comes back, it will always be yours.  
If it doesn’t come back, it was never yours to begin with.  
But...

If it just sits in your living room, messes up your stuff, eats your food, uses your telephone, takes your money, and doesn’t appear to realize that you actually set it free in the first place, you either married it or gave birth to it.

Either of which is probably tax deductible.
2017 - 2018 Board of Directors and Committee Chairs

President:
Sharon Hinchman, EA  sharon@alamo-tax.com
1st VP: Gail Stan, EA  gail@gailstantaxes.com
2nd VP:
Patty Pringle, EA  patty@eastbaytaxmatters.com
Treasurer: Carolyn Krieg, EA  ckrieg111@msn.com
Secretary: Katherine Judd, EA  kjuddea@gmail.com
Immediate Past President:
Aida Torres, EA  aida@aidatorres.com

Director 2017 – 2019 (2 year):
Peggy Hall, EA  halloftaxes@gmail.com
Dan Leonard, EA  dan@marathonrp.com
Cheryl Meder, EA  cmeder5@gmail.com
Lourdes Rabara, EA  lrabara@aol.com

Director 2017 – 2018 (1 year):
Mary M. Geong, CPA, EA  mmgeong@aol.com
Ralph Nelson, EA taxhelp@financial-harmony.com

CSEA Director:
Gail Stan, EA  gail@gailstantaxes.com

Communication Committee
Chair: Gail Stan, EA  gail@gailstantaxes.com
Bulletin: Gail Stan, EA, EBAEA.Editor@gmail.com
Disaster Services:
Jan Bridges, EA  jan_bridges@comcast.net
IRS Practitioner Panel:
Phil Fiegler, EA  pf@philtax.com
Legislative: Cheryl Meder, EA  cmeder5@gmail.com
Membership: Aida Torres, EA  aida@aidatorres.com
Membership Ambassador:
Joanne Anderson, EA  jander3812@aol.com
PIA: Patty Pringle, EA  patty@eastbaytaxmatters.com
Practice Preservation:
Linda Fox, EA  fox4tax@aol.com

Quickfinders:
Clare Flores, EA  clare@taxandpayroll.com
Website:
Patty Pringle, EA  patty@eastbaytaxmatters.com

Education Committee
Chair: Sharon Hinchman, EA  sharon@alamo-tax.com
Continuing Education:
Katherine Judd, EA  kjuddea@gmail.com
Education Coordinator:
Marjorie Williams-Jones, EA  Marj@MarjTax.com
Mini Seminar Team:
Patty Pringle, EA  patty@eastbaytaxmatters.com
Program: Peggy Hall, EA  halloftaxes@gmail.com
SEE Class: vacant
Tax Talk:
Patty Pringle, EA  patty@eastbaytaxmatters.com
Town Hall:
Patty Pringle, EA  patty@eastbaytaxmatters.com

Administration Committee
Chair: vacant
Bylaws/SOP: Gail Stan, EA  gail@gailstantaxes.com
Audio/Visual Technical Advisor
Dagmar Bedard  tax@dagmarbedard.com
Chapter Office Administrator
Patty Pringle, EA  patty@eastbaytaxmatters.com
Chapter Office Liaison:
Dagmar Bedard, EA  tax@dagmarbedard.com
Financial Review:
Gail Stan, EA  gail@gailstantaxes.com
Nominating:
Aida Torres, EA  aida@aidatorres.com
Volunteer Coordinator:
Sharon Hinchman, EA  sharon@alamo-tax.com

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

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 94568
Joanne Anderson swearing in Dan Leonard as a 2-year Director

Newly sworn in Director Dan Leonard and 1st Vice President Gail Stan

Some of the attendees at the July 19 Dinner Meeting.

More attendees at the July 19 Dinner meeting
“Solving Problems & Protecting Clients”

Learn to maximize IRS resources to increase your value. IRS, FTB and other Subject Matter Experts will clarify issues and topics of importance to your clients and to your practice.

This seminar will cover the following topics:

◊ S-Corporations ................................................................. 1 Hour
◊ California Franchise Tax Board Updates (including S-Corporations) ...... 1 Hour
◊ Estate and Gift Tax .......................................................... 1 Hour
◊ ID Theft and Data Breaches ............................................... 1 Hour
◊ Foreign Tax Issues .......................................................... 1 Hour
◊ Exam and Collections Panels Discussions ............................... 2 Hour

*Topics subject to change

To register online, click the link below or copy/paste into your browser:
https://www.123signup.com/event?id=hqtxm

MEMBER FEE (Members of CSEA/Chapter)
Early Bird Special September 12, 2017 or before Fee $150 SAVE $25 off Regular Price
Regular Registration September 23, 2017 or before Fee $175
At Door Registration* September 26, 2017 or after Fee $200
*Checks only at the door. Make checks payable to MSEA

NON-MEMBER FEE (Non-Members of CSEA/Chapter)
Early Bird Special September 12, 2017 or before Fee $175 SAVE $50 off Regular Price
Regular Registration September 23, 2017 or before Fee $225
At Door Registration* September 26, 2017 or after Fee $250
*Checks only at the door. Make checks payable to MSEA

For more information on the 23rd Annual Tax Practitioner IRS Fall Seminar please contact: Randy Warshawsky, Enrolled Agent at Randy@4TaxMan.com or call Mission Society of Enrolled Agents (MSEA) (800) 832-6732.
Tax Talk 2017
3 FULL DAYS • NOVEMBER 8th 9th 10th

Register today for Tax Talk 2017! Receive 22 hours Fed & 2 hours CA for all 3 days!
To receive the EARLY BIRD SPECIAL pricing, register on or before September 15, 2017

SPEAKERS
Lisa Ihm, EA
Vicki Mulak, EA, CFP
Vicki Mulak, EA, CFP
Lisa Ihm, EA
Beanna Whitlock, EA

TOPICS
Tax Stuff You Thought You Knew
Repair or Improvement (2 Hrs Fed)
S-Corp K-1’s - How to get it on the 1040? (4 Hrs Fed)
California K-1’s
What’s the Purpose of 4 Columns? (2 Hrs CA, NAEA)
Single Member LLC’s
Disregarded For Tax Filing Only (2 Hrs Fed)
Rentals…Simple, right? (2 Hrs Fed)
Correcting Depreciation (2 Hrs Fed)
Ethics (2 Hrs Ethics)
Trust Basics (2 Hrs Fed)
Decedent’s Final Return & Form 1041 (2 Hrs Fed)
Gifts, Estates, & Trusts (2 Hrs Fed)
Including new late election procedure for Portability

CUISINE
Continental Breakfast
La Fiesta Lunch Buffet (Mexican)
Natural Choice Afternoon Snack
Continental Breakfast
Rome Lunch Buffet (Italian)
Fruit & Cookies Afternoon Snack
Continental Breakfast
Plated Lunch: Eggplant Parmesan, Chicken Marsala or Salmon (select one entre)
Natural Choice Afternoon Snack

TAX TALK 2017
3-DAY SEMINAR
NOVEMBER 8th, 9th, 10th
8:00am – 5:00pm Daily

Registration Fees

Early Bird Special September 15, 2017 or before

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General Registration September 16, 2017 thru October 17, 2017

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Last Minute Registration October 18, 2017 and after

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*Checks only at the door. Make checks payable to EBAEA
**MEMBERS are current Members of CSEA/Chapter
***NON-MEMBERS are not current Members of CSEA/Chapter

GO GREEN & HELP US SAVE MONEY

A Materials Discount is offered to attendees who choose to receive Tax Talk materials on a thumb drive with PDF files, as an alternative to receiving printed materials.

SAVE $50 for 3 day Attendees
SAVE $35 for 2 day Attendees
SAVE $25 for 1 day Attendees

Tax Talk After Hours
Wednesday* 5:30p to 7:00p
Stay and enjoy nibbles, sodas & wine during a Q&A Session

Featured Presenter:
Marc Narlesky, CPA
Technical Assistant to the Advocate
Taxpayers’ Rights Office California Franchise Tax Board

*Tax Talk After Hours is available on Wednesday only with paid Wednesday Seminar Registration

For additional Tax Talk 2017 information, visit the website www.ebaea.org and click the events tab, or contact Patty Pringle, Enrolled Agent at (925) 320-7802 or email patty@eastbaytaxmatters.com or EBAEA Chapter Office at info@ebaea.org.

Not a Member yet? Join us today! http://www.ebaea.org/contact/
TAX TALK 2017 ● MAIL-IN REGISTRATION FORM

NOVEMBER 8th 9th 10th | 8:00am – 5:00pm Daily

INSTRUCTIONS: Mail this completed Registration Form with check made payable to EBAEA
Mailing Address: East Bay Association of Enrolled Agents
6400 Village Parkway, Suite 201, Dublin, CA 94568

For additional Tax Talk 2017 information, visit the website www.ebaea.org and click the events tab, or contact Patty Pringle, Enrolled Agent at (925) 320-7802 or email patty@eastbaytaxmatters.com or EBAEA Chapter Office at info@ebaea.org.

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DAY 1
Wednesday NOV 8th
Lisa Ihm, EA
- Tax Stuff You Thought You Knew All New For 2017 (2 Hrs Fed)
- Repair or Improvement (2 Hrs Fed)
- S-Corp K-1’s - How to get it on the 1040? (4 Hrs Fed)
- Continental Breakfast
- La Fiesta Lunch Buffet (Mexican)

Vicki Mulak, EA, CFP
- California K-1’s What’s the Purpose of 4 Columns? (2 Hrs CA, NAEA)
- Single Member LLC’s Disregarded For Tax Filing Only (2 Hrs Fed)
- Rome Lunch Buffet (Italian)

Lisa Ihm, EA
- Rentals…Simple, right? (2 Hrs Fed)
- Correcting Depreciation (2 Hrs Fed)
- Fruit & Cookies Afternoon Snack

---

DAY 2
Thursday NOV 9th
Vicki Mulak, EA, CFP
- Tax Talks 2017 Materials

Lisa Ihm, EA
- Ethics (2 Hrs Ethics)
- Trust Basics (2 Hrs Fed)
- Decedent’s Final Return & Form 1041 (2 Hrs Fed)
- Natural Choice Afternoon Snack

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DAY 3
Friday NOV 10th
Beanna Whitlock, EA
- Ethics (3 Hrs Ethics)
- Estate Basics (2 Hrs Fed)
- Gifts, Estates, & Trusts (2 Hrs Fed)
- Natural Choice Afternoon Snack

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REGISTRATION FEES INCLUDE:
- Continental Breakfast
- Hot Lunch (Buffet & Plated)
- Afternoon Snacks
- Tax Talk 2017 Materials

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SEMINAR LOCATION:
Holiday Inn Dublin-Pleasanton
6680 Regional Street
Dublin, California 94568
(925) 828-7750 Direct

Tax Talk After Hours
Wednesday* 5:30p to 7:00p

*Tax Talk After Hours is available Wednesday only with paid Wednesday Seminar Registration

---

FRIDAY ATTENDEES PLATED LUNCH: (select one)
- Eggplant Parmesan
- Chicken Marsala
- Salmon
- Check here if you need special accommodations to fully participate and please describe:

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REGISTRATION FEES (must be postmarked before dates below)

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***NON-MEMBERS are not current Members of CSEA/Chapter

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SCHEDULED MATERIALS DISCOUNT
LESS MATERIALS DISCOUNT $___________
TOTAL PAYMENT ENCLOSED $___________

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SAVE MONEY & HELP US GO GREEN!
A Materials Discount is offered to attendees who choose to receive Tax Talk materials on a thumb drive with PDF files, as an alternative to receiving printed materials.

SAVE $50 for 3 days
SAVE $35 for 2 days
SAVE $25 for 1 day
Tax talk 2017

Day 1 – November 8th

Lisa Ihm, EA

- **Tax Stuff you thought you knew (all new for 2017) (2 HRS Fed)**

  We’ve all had those “light bulb” moments when we realize that we’ve been missing out on a great tax deduction for a client or have overlooked a perfect tax planning opportunity. These revelations come from many sources. Sometimes it’s the one really useful piece of information we learn at a seminar, or a colleague mentions something at lunch that gets us to thinking, or we are researching another tax topic and come across something totally unexpected. You are in “Jeopardy” of having fun while you learn in this fast-paced seminar. All NEW topics for 2017! You’ll have at least one “AH HAH!” moment, guaranteed!

- **Repair or Improvement? (2 HRS Fed)**

  Can you expense a new kitchen in a rental property? Or a new furnace? Or new windows? Or a new fence? The answers may surprise you!!! New regulations recently issued by the IRS provide guidance to help answer the common and difficult question of whether expenses are deductible as maintenance or must be capitalized as improvements, and may make it possible to deduct many items you would have capitalized in the past! A handy *flowchart* will lead you through the required questions

Vicki Mulak, EA, CFP

- **S-Corp Basis & K-1 Issues (4 HRS Fed)**

  This session will concentrate on the transfer of flow-through items reported on the S Corporation K-1 to shareholder returns, with an emphasis on the calculation of S Corporation stock basis and loan basis. Included will be information on the impact of distributions and loan repayments on basis, the differences between the stock basis ordering rules and the AAA ordering rules, the shareholder election to reverse the ordering rules and the specific accounting election when shareholders participate for less than full tax years
Day 2 – November 9th

Vicki Mulak, EA, CFP

California K-1’s (2 HRS CA, CTEC, NAEA)

Unlike the federal K-1, California uses a 4-column K-1 for partners, LLC members and S Corporation shareholders. Although seemingly complex at first blush, this session will unravel that complexity in an easy-to-understand manner. When preparing returns with K-1’s, the entity return preparer needs competency in understanding apportionment and California-source income. When preparing personal tax returns, understanding the impact of residency and non-residency is the key concept which enables the tax professional to transfer K-1 data accurately.

Single Member LLC’s (2 HRS Fed)

This session will examine the issues associated with a single member LLC (SMLLC). Although they are regarded for legal and business purposes, they are disregarded for tax filing purposes, thus creating a level of confusion which requires constant guidance by the practitioner. Understanding this distinction is important so that the practitioner’s interaction with the SMLLC is the same as their interaction with a one-person C or S Corporation. The fact that the individually-owned SMLLC files on the sole-proprietor’s schedule does not change the fact that they are an entity and must conduct their business as an entity.

Lisa Ihm, EA

Rentals... Simple! Right? (2 HRS Fed)

Roommate... Rental to family member... Occasional rental... Vacation home... Bed and Breakfast... Less than 7-day average rental... Less than 14 days personal use... Extraordinary services provided... Foreign exchange student... Less than FMV rent... Passive loss limitations... 280A limitations... Joint ventures... The list of complications is endless. Learn how to handle all these glitches using an **AMAZING flowchart** that will lead you to the correct answer step-by-step.

Correcting Depreciation - Form 3115 Line-by-Line (2 HRS Fed)

Have you ever had a client who was not depreciating their rental property? Or one who was depreciating the land as well as the building? The Form 3115 is the way you must make corrections in these types of situations. Many preparers had their first exposure to Form 3115 when they filed them for clients who were affected by the new personal property regs. Most of those taxpayers were able to file a "Short Form 3115", but in other situations where filing a Form 3115 is beneficial to a client you must complete the entire 8-page form. We'll dissect this complex form line-by-line and determine what all that incomprehensible language means. More importantly, you’ll get some valuable templates and learn some **amazing shortcuts** that will help you complete this 8-page form in mere minutes!
Day 3 – November 10th

Beanna Whitlock, EA

Ethics - For the 21st Century Tax Professional (Where do you keep your ethics??)  
(2 HRS Fed)

Program begins with the premise that others will follow your lead when it comes to acting ethically. Various areas of Circular 230, Federal Code of Regulations will be reviewed in order that we have some guidance when we are faced with ethical dilemmas. Finally, we will review 3 separate case scenarios where our ethics will be challenged and determine how we can use Circular 230 to resolve our issue. Practitioners will learn that it is not the ethical encounter that is the issue but how we deal with it.

Day 3 – November 10th (cont’d)

Trust Basics - a Guide to Who Do You Trust (2 HRS Fed)

Attendees will receive an overview of trust basics, discovering the differences between Simple and Complex trusts and when all trusts are Complex. The Grantor trust will be examined and preparers will be informed on the workings and tax reporting’s. Various types of trusts and why clients may be looking to use them are examined. Who is right for a trust and who is not will be discussed. The Intentionally Defective Grantor Trust, the new kid on the block, will be reviewed and attendees will be comfortable addressing these issues with their taxpayers.

Decedent's Final Return and Form 1041 (2 HRS Fed)

Examining a case example from death to settlement of estate, preparers in attendance will examine what is reported on the final 1040 and what is reported on the Estate Tax Return, Form 1041. Practitioners will learn what IRD, Income in Respect of Decedent, is and how to treat it on the tax return. Various issues of working with the Last Will and Testament and any Trust created by the Will (Testamentary) will be discussed. Those in attendance will learn a greater understanding of the decedent's final return and the estate created at death.

Gifts, Estates and Trusts (2 HRS Fed)

A review of the current rates for gifts and estates as well as Generation Skipping Trusts will begin the presentation. Form 706 discussions will concentrate on the issue of portability and how to complete the Form 706 with the new procedures for late election. Participants will learn who are the candidates for filing the Form 706 and how to protect themselves from potential law suits brought by heirs when no Form 706 is filed.
Name:

Year you became an EA: ___________________________ NTPI Fellow: ___________________________

Location of your practice (city):

Number of Employees in your practice:

Education:

Tax Specialization(s):

How/Why did you become an EA?

What do you like best about being an EA?

What do you like least about being an EA?

Have you previously been an officer of EBAEA? What position(s) and year(s)?

Have you been an officer of CSEA and/or NAEA? What position(s) and year(s)?

Anything else you would like the members of EBAEA to know about you?