



The Bulletin

East Bay Association of Enrolled Agents

*A Chapter of the California Society of Enrolled Agents
Affiliated with the National Association of Enrolled Agents*

February 2015

NEXT MEETING Wed, February 18, 2015

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

6:15 Networking

6:45 Dinner Buffet

7:30 Program: **"FTB Tax Panel"**

Cost: \$40.00 with reservation by Friday, Feb. 13
\$50.00 with reservation after deadline

Course numbers and credit:

CTEC: 1001-CE-7747

CSEA/NAEA: 1 Hour 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 ebaean@ebaean.org (preferred) or call 800-617-1040.

February Session: "FTB Tax Panel"

Speakers:

Karen Brosi, EA, Susan Maples, Steve Sims, EA

by Robert L. Seymour, EA

This month, we have our annual panel discussion on California tax issues. Submit your most challenging questions! The panelists will answer and discuss questions submitted by attendees. If time allows, questions submitted at the dinner will be addressed, but questions will be taken in the order received, with questions that were submitted in advance by email being considered first.

It's crucial to e-mail your questions to Mike Power, EA, at Mike@PowerInvesting.net. Questions should be submitted by the previous weekend (Feb 14-15) to allow panelists time to research. But we accept electronic questions until about 4:00 p.m. on the day of the meeting. If questioners don't receive a reply from Mike within 24 hours of submission, they should check their email and resubmit the question.

As in previous years, the questions and answers will be transcribed (by Mike Power—thanks, Mike!) and sent by e-mail to everyone on the Chapter's news mailing list, so if you have not subscribed, do so at:

<http://ebaean.org/cgi-bin/dada/mail.cgi>

by selecting the NEWS list from the pull-down menu, and then following the simple instructions to subscribe.

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 SuperSeminars, and for Western CPE, and writes for major tax publications.

Susan Maples is the new Taxpayer Advocate with the Franchise Tax Board (FTB). She has been with the FTB for over 20 years, in both Sacramento and the Southern California field offices. She started as an auditor and has experience with personal income tax and corporate tax law. Susan has worked closely with the practitioner community in her role as the Tax Practitioner Liaison to FTB and presented a variety of topics with the Education and Outreach program. Susan earned her Certified Public Accountant license while with the FTB, worked in Public Affairs, and continues to be an FTB spokesperson as the liaison for trade media and professional associations.

Steve Sims, EA, recently retired from his position as Taxpayer Advocate in the Franchise Tax Board. He was

one of few FTB employees who is also an EA. His career with FTB spanned roughly 30 years, and included positions as auditor, collection supervisor and project manager, before coming over from the dark side to be Taxpayer Advocate. He has also been a trustee of the CSEA Education Foundation. In his spare time, he has been known to do “stand-up” tax humor shows, which will not surprise those who have heard his witty and insightful commentary on tax issues.

With 1 hours of CE on California Tax Law Topics, the target audience is: Enrolled Agents, attorneys, CPAs, CTEC Registered tax preparers, RTRPs and unenrolled preparers.

PRESIDENT'S MESSAGE

by Patty Pringle, EA, President, EBAAE

On your mark get set... go. Let the games begin! New forms, new rules, new clients. This is what makes our business so interesting. As we go into the new tax season, we all know that we need to get rest, eat healthy and don't stress. But remember, most of all, that laughter is the best medicine. Don't lose your sense of humor.

Has anyone else noticed that more people are recognizing the term Enrolled Agent. Recently I have been getting new clients that want an Enrolled Agent to prepare their returns. NAEA is currently running ads on National Public Radio stations and CSEA has a digital advertising campaign online. Both ads are directing the public to the NAEA or CSEA website to find an EA (only members). Now is a good time, if you haven't already confirmed that your information is up to date on both websites.

As I mentioned in the January bulletin our new website will be up in the beginning of February. We will send out a notice to all members when it is unveiled. If there is something that you think will benefit all members please let us know. A website is always a work in progress and always evolving. Expect lots of great changes.

Once again CSEA is offering scholarships. Maybe you know of someone that wants to become an Enrolled Agent. Maybe you have someone working for you in your office. They should check out the CSEA website for additional information.

The new proposed CSEA slate of officers for 2015-2016 is as follows:

President – Doug Pickford, EA

1st Vice President – Tori Charvez, EA

2nd Vice President – Cynthia Leachmoore, EA

Secretary – Joyce Cheng, EA

Treasurer – John Christiansen

Information on each of the nominees will be available in the upcoming CSEA magazine.

Don't forget keep your sense of humor. Have a wonderful filing season!

MEMBERSHIP COMMITTEE REPORT

by Aida Q. Torres, EA, Membership Chair

January 2015 was the coldest month of the year, and it appeared that most of our new EBAAE members were warming themselves inside with tax return work. Our planned “Orientation Event” had to be cancelled because too few of our 25 new members wanted to attend, but we were glad to see those who expressed interest attending the dinner meeting, with Alan Pinck, EA, providing two hours of Ethics education. These new members are certainly learning the value of their membership in our chapter. As the weather warms up and the tax season gets hot, we'll probably see more of them at our monthly meeting.

We plan to reschedule the Orientation Event, as long as enough of the members want to attend, since quite a bit of preparation goes into the event; in the past, our members have found it worthwhile to learn about the benefits of membership in the local chapter. So, watch for the announcement of a future Orientation Event and then try to keep the date open in your calendar!

Please welcome our newest member, Mary Padilla, Professional Associates who joined us in January! Welcome to our Chapter!

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 EBAAE. If you are a new EA member, and haven't received a packet from the Membership Committee, please let us know.

NAEA AWARDS

by Robert L. Seymour, EA

The January issue of EA Journal reported on this year's awards by the National Association of Enrolled Agents to top EA volunteers around the country, selected by the NAEA Awards Committee.

We were pleased to see that EBAAE's own **Lonnie Gary**, EA, USTCP, who is also President of NAEA, received the Bill Payne Advocacy Award, which “recognizes the NAEA Member who best exemplifies Bill's advocacy on behalf of EAs and his unwavering dedication to protecting the rights of EAs before Congress.” Lonnie served with Bill Payne on the Government Relations Committee, and has volunteered his time on the IRS' Advisory Council (IRSAC) and has served as the Office of Professional Responsibility (OPR) Subgroup chair. The article emphasized that “All enrolled agents have benefited from Lonnie's service in the government relations realm.”

Other members of CSEA also received awards, including **Jean Nelsen**, EA, a co-recipient of the Excel-

lence in Public Awareness Award (shared with Andy Stadler, EA), for their long term impact on making “enrolled agent” and “EA” more readily recognized nationwide; and **Rose Fulton**, recipient of the Enrolled Agent Mentor Award, for her impact on the growth of the EA profession, noting that she is one of the NAEA’s most effective instructors.

WHEN DO YOU HAVE INCOME?

by Mary Geong, CPA, EA

I am a Superman fan, especially when played by the late gorgeous Christopher Reeve. I would like to ask my fellow CPAs/EAs this whimsical question: If Superman crushes carbon and makes diamonds, is that taxable income? There are two questions here. First, are the diamonds taxable income for Superman (or Clark Kent); and, second, are they taxable income for a recipient such as Lois Lane?

The answer to the first question is probably not. A traditional, almost fundamental principle of income tax is that a gain in value must be realized before it can be taxed. It seems clear that improving the value of the carbon is not such a taxable event, since there is neither a sale nor disposition of the property of any kind. An analogy might be made to a painting that appreciates in value; the increase in value is not taxed until the painting is sold, given away, etc.

If the diamonds are given to Lois Lane, however, that is obviously a gift, which has its own set of special rules. In the United States, gifts are generally not taxable income for the recipient [26 USC 102(a)]. But there is a gift tax that is ordinarily paid by the giver [26 USC 2501(a)(1)] and [26 USC 2502(c)]. However, there is a significant exclusion for gifts that currently stands at \$14,000 per-recipient per-year. Thus the question is: Presuming the diamonds were given as a gift today, would they exceed the exclusion?

Obviously this depends on the size and quality of the diamond and the state of the diamond market, but, for example, the diamond given to Lana Lang in Superman III appears to be about 3.5 to 4 carats and of very good quality. Looking at stones for sale on Blue Nile, a similar diamond would cost somewhere between \$150,000 and \$400,000—depending on the particulars—which is far beyond the gift exclusion. So, how much would Superman be on the hook for? The answer is a lot.

Superman could theoretically avoid gift tax liability by performing the gratuitous service of crushing coal into diamonds, rather than giving a finished diamond. Although it’s true that gratuitous services are not taxed, it’s also true that the IRS and the courts frown on tax avoidance schemes that attempt to exalt form over substance [*Gregory v. Helvering*, 293 U.S. 465 (1935)]. So a scheme by which Superman handed someone a piece of coal, fully intending to turn it into a diamond, then did

so, would be tantamount to simply giving them a diamond. The IRS would focus on the substance of the transaction, not the form, and consider it a taxable gift of property.

But if, for example, Superman were at someone’s house for a barbecue and decided to thank them for dinner by crushing a lump of their own charcoal into a diamond, that would be different. In that case Superman really would be performing a gratuitous service.

Superman has crushed coal into diamonds for various reasons, but one of the best known was his gift of a ring to Lana Lang (his high school girlfriend) in Superman III. This raises an interesting question: Is an engagement ring subject to gift tax? There is, subject to certain qualifications, an unlimited marital deduction for gifts between spouses. But what about an engagement ring, which is given in anticipation of marriage?

The law surrounding engagement rings and other pre-nuptial gifts has a long and complex history, dating back to at least the Romans. Most of the law has to do with who owns such gifts, particularly if the marriage is called off. But it turns out that none of that matters for tax purposes. If the donor and donee aren’t married at the time of the gift, then the marital deduction doesn’t apply [26 U.S.C. Sec. 2523(a)]. So an engagement ring is subject to gift tax, even if the donor and donee get married later that same year. In practice I suspect that few people actually report such gifts—even in the rare case where it would make a difference in their ultimate tax liability—but maybe Superman would actually be moral enough to do so.

Crushing coal into diamonds still doesn’t create tax liability for Superman, and he still has some ways to avoid liability if he crushes coal into diamonds for other people—but he has to be careful about it. And, strictly speaking, he probably should have reported that ring he gave to Lana.

MEMBERS SPEAK

Upcoming presentations by EBAAE Members include:

January 13 (Tue) to Feb 10, weekly: “Starting Up Your Business (Session 1),” 7:00 – 9:00 pm, at Concord Parks & Recs Willow Pass Community Center. Michele Zimmerman, michele.zimmerman@comcast.net; www.ConcordReg.org

February 4 (Wed): “Basic Payroll,” 9 am – 3:30 pm, at 1515 Clay St, Room 9, in Oakland. Andy Rogers, 510-332-0401 or Andy@TaxBuddha.com

February 22 (Sun): “Basic Tax and Recordkeeping Information for Self-Employed People,” 9:30 am – 4:00 pm, in Montclair District of Oakland. Jan Zobel, EA, Jan@JanZtax.com or 510-482-1015

For EBAAE members to list speaking engagements next month, please email Andy@TaxBuddha.com with details.

LETTER TO THE EDITOR

from David M. Fogel, EA, CPA

Re: Passive Loss Rules and Real Estate Pros

Last July, I gave a presentation to the EBAAE group about the passive loss rules. As I recall, one of the participants asked me whether a loan officer could qualify as a real estate professional when all of the loans on which he works are secured by real estate. I said that I didn't know the answer.

On Jan 23, 2015, the IRS released Chief Counsel Advice 201504010, addressing two issues.

First, the IRS now agrees that real estate agents may qualify as "real estate professionals" for purposes of the passive activity rules. Previously, the IRS took the position that real estate agents couldn't qualify because IRC §469(c)(7)(C) used the word "brokerage," and therefore, only real estate brokers could qualify. But the courts did not uphold the IRS's position. See DeGuzman v. United States, 147 F. Supp. 2d 274 (Dist. NJ 2001); Agarwal v. Commissioner, T.C. Sum. Op. 2009-29.; Fitch v. Commissioner, T.C. Memo. 2012-358; Gragg v. United States, 2014 TNT 63-15 (ND Cal. 3/31/2014). As a result, the IRS has now reversed its position. Curiously, the IRS didn't cite any of these cases in its memo.

Second, the IRS concluded that a mortgage broker did not qualify as a real estate professional because bringing together lenders and borrowers is a financing activity, not a real estate business.

If there is a way to convey this information to your group, especially the person who asked the question about a loan officer, I'd appreciate it.

Thanks for inviting me to speak to your group.

TAX HELP DAY – February 7, 2015

by Andrew Rogers, EA

The East Bay Association of Enrolled Agents will sponsor a Tax Help Day event, along with most of the other CSEA Chapters around California, on Saturday, February 7. This is a Public Information and Awareness event, to give Enrolled Agents visibility. We will not charge for answering questions from the general public, and will provide no written advice, no return preparation, only answers to questions.

We secured one location, at the Lafayette Chamber of Commerce at 100 Lafayette Circle in Lafayette, 9 am - 4 pm. Andy Rogers is keeping a sign-up sheet. To participate, email Andy at Andy@TaxBuddha.com. Bring your favorite reference materials.

For the Lafayette site this year we've distributed 760 flyers with the Chamber of Commerce monthly newsletter, so we're expecting a greater population to attend. Why the Lafayette Chamber? Because Andy is a member, and they lend us their conference room for free. In previous years, we used an Oakland site, but they have gone out of business.

TAX PREPARER QUALIFICATIONS

by Robert L Seymour, EA

Recently added to the IRS web site is a page explaining "Tax Return Preparer Credentials and Qualifications", which emphasizes both skill level and representation rights, and lists EAs, CPAs and Attorneys (in that order) as having Unlimited Representation Rights. The text explains, "Enrolled Agents – Licensed by the IRS. Enrolled agents are subject to a suitability check and must pass a three-part Special Enrollment Examination, which is a comprehensive exam that requires them to demonstrate proficiency in federal tax planning, individual and business tax return preparation, and representation." This IRS web page might be useful in explaining to clients or others what we do, and why a client would hire us. You can find it at:

<http://www.irs.gov/Tax-Professionals/Understanding-Tax-Return-Preparer-Credentials-and-Qualifications>

Consumer Reports' recent article on how to "Track down the best tax preparer" made favorable comments on Enrolled Agents, noting, "Unlike CPAs, who can handle a variety of financial activities, EAs focus solely on taxes. They must have worked for the IRS for at least five years or passed exams on tax codes and calculations." The article pointed to the IRS and NAEA web sites. The first line of the article is included in our humor section of this Bulletin. This article is available at: <http://www.consumerreports.org/cro/news/2012/02/track-down-the-best-tax-preparer/index.htm>

The IRS web site has a directory of tax professionals, which is described at:

<http://www.irs.gov/uac/Newsroom/IRS-Launches-Directory-of-Federal-Tax-Return-Preparers>

In Rev. Proc. 2014-42, the Annual Filing Season Program was clarified, including claiming it as a credential: "A tax return preparer who receives a Record of Completion may not use the term "certified," "enrolled," or "licensed" to describe this designation or in any way. . . make representations that the IRS has endorsed the tax return preparer."

GEORGE WILSON HALL II

by Robert L Seymour, EA

We were saddened to hear that George W. Hall, who was married to Peggy Hall, EA, for 38 years, passed away on January 21, 2015, at the age of 70. Many of us had met and been friends with George, who had the dedication to attend CSEA meetings and tax seminars, though he was not a tax professional. He graciously welcomed us into his home for TGIO parties and other occasions, and was professional and friendly in supporting Peggy Hall's tax practice.

Please visit the web site

<https://sites.google.com/site/georgewilsonhalljr/home> which has a proper obituary as well as photographs, and greetings from some of those who knew him.

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.

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>

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 8:00am
Carrow's, 2723 Castro Valley Blvd @ Lake Chabot, CV
Dagmar Bedard EA (510) 537-3883

South Alameda County 1st Wed 9:30am
Mimi's, 24542 Hesperian, Southland Mall, Hayward
Sal Romo EA or Walt Thomas EA (510) 487-1691

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

QUICKFINDER ORDER TIME !

by Clare Flores, EA

We are still 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. You can 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.

EAs AVAILABLE TO SPEAK

Although our speaker's development group has been dormant in recent months, 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.

BULLETIN AVAILABILITY

by Robert L Seymour, EA

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

<http://www.ebaea.org/Bulletin/current.pdf>

The same link will work every month.

HUMOR

“On the fun scale, tax preparation ranks down there with wart removal.”

- Consumer Reports, February 2015

A doctor, a tax lawyer, a little boy and a rabbi were out for a Sunday afternoon flight on a small private plane. Suddenly, the plane developed engine trouble. In spite of the pilot's best efforts, the plane started to go down. The pilot grabbed a parachute, then yelled to the passengers that they had better bail out and jump. Unfortunately, there were only three parachutes remaining.

The doctor grabbed one parachute and said, “I’m a doctor and I save lives, so I must survive!” He then jumped out of the plane, leaving two remaining parachutes for the other three people.

The tax lawyer grabbed a parachute and said, “I’m the smartest person in the world, and I save people money, so I deserve to live!” He grabbed a parachute and jumped, leaving the one remaining parachute for the little boy and the rabbi.

The rabbi looked at the little boy and said, “My son, I have lived a long and full life. You have your whole life ahead of you. Take the last parachute and live in peace.” The little boy handed the parachute back to the rabbi and said, “Don’t worry, rabbi! The smartest man in the world just took off with my backpack!”

A young accountant fresh out of college applied for his first job at an accounting firm. The managing partner asked him what starting salary he was expecting. “Oh, around \$150,000 a year, depending on the benefits package,” the young man replied. The managing partner didn’t bat an eye. “We’re offering five weeks’ vacation, 200% matches on your 401(k) vested from your start date, paid expenses to overseas conferences each year, all cell phone and home computer expenses paid, and use of a company-owned Mercedes convertible, replaced every 20,000 miles.”

The graduate sat straight up and exclaimed, “Wow! Are you kidding?” “Yeah,” said the managing partner, “but you started it!”

Did you hear about the cannibal tax accountant? She charges an arm and a leg.

In 1952, Joseph Nunan, IRS Commissioner from 1944 to 1947, was busted for tax evasion. It turned out that Nunan had won an \$1,800 bet that Harry Truman would win the Presidential election, but failed to report his winnings to the IRS.

Chicago Tribune

CSEA ONLINE LEARNING

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

Did you miss SuperSeminar last year? Is there a SuperSeminar session you wanted to attend but conflicted with the one you chose? What about a client matter that just came up and you’re not sure how to handle it?

CSEA offers online replays of SuperSeminar presentations from 2012 to 2014. This is a great refresher, or a primer for a subject on which you need more info.

Go to www.csea.org and mouse over the “Education & Events” tab, then mouse down and click on “Online Learning Portal”. You won’t be sorry...

In addition to the Online Learning Portal, check out CSEA’s **digiTAX Webinars**, under the same “Education & Events” tab.

As the website says, “CSEA’s newest digiTAX offering Building Blocks are hands-on pen-to-paper extensive and complete and deliver the fundamental tax knowledge you need to either refresh an already established career or kick-start a successful career as a tax professional. This year’s suite of Building Blocks offerings explore Schedules A, B, C, D and E, taking you line by line from start to finish – you can take all five webinars at a special bundled price or take a few – the choice is yours.”

Most recently, as covered in the new January 2015 issue of California Enrolled Agent, CSEA has partnered with the California Society of CPAs to make available **webcasts** on a variety of topics of interest to EAs, some with CE credit, others to enrich our professional expertise.

CALENDAR OF EVENTS

February 2015

- 7 **Tax Help Day! (see article, p 4)**
18 **EBAEA Dinner Meeting:**
 FTB Tax Panel

March 2015

- 18 **EBAEA Dinner Meeting:**
 IRS Tax Panel

May 2015

- 12-14 **CSEA Super Seminar in Las Vegas**
28-30 **CSEA Super Seminar in Reno**

2014 - 2015 Board of Directors and Committee Chairs

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

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IRS Practitioner Panel: Phil Fiegler, EA 510-530-1174
CTEC Panel: Walt Thomas, EA 510-487-1691

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Program: Peggy Hall, EA 925-388-1040
SEE Class: vacant
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: vacant

Administration Committee (IPP)

Chair: P Gail Nanbu, EA 925-943-3993
Bylaws/SOP: Sal Romo, EA 510-471-9492
Bylaws/SOP: Clare Ashby, EA 925-462-0538
Budget & Finance: Walt Thomas, EA 510-725-8356
Chapter Office: Dagmar Bedard, EA 510-537-3883
Financial Review: Luciann Leraul, CPA 925-518-9076
Nominating: P Gail Nanbu, EA 925-943-3993
Volunteer Coordinator: Patty Pringle, EA 510-912-1682

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