



# *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*

April 2015

### **NEXT MEETING Wed, May 20, 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

6:30 Dinner Buffet

6:45 EBAEA Annual Meeting

7:30 Program: Attorney Kirsten Howe

Cost: \$40.00 with reservation by Friday, May 15  
\$50.00 with reservation after deadline

Course numbers and credit: TBD

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](mailto:ebaean@ebaean.org) (preferred) or call 800-617-1040.

### **May Session:**

**Speaker:**

**Kirsten Howe, J.D.**

*by Robert L. Seymour, EA*

This month, we knew we wouldn't have a lot of time on our hands around Wednesday, April 15<sup>th</sup>, so we did not have a scheduled monthly meeting.

In May, we return to our normal monthly meeting schedule, as well as our EBAEA Annual Meeting on that same evening. Our speaker will be Kirsten Howe, J.D., an estate planning and elder law attorney, covering issues that will be previewed in our next Bulletin.

Please see the Annual Meeting Notice in the next column.

### **PRESIDENT'S MESSAGE**

*by Patty Pringle, EA, President, EBAEA*

If you haven't already, please check out the new EBAEA website [www.ebaea.org](http://www.ebaea.org) -- it's a work in progress, and ready to be used. At the March 18th Dinner Meeting we took a member photograph. The photograph will be used on the EBAEA website. We are still seeking a member to help with Social Media Content. Anyone interested should contact me at [eapattypringle@sbcglobal.net](mailto:eapattypringle@sbcglobal.net). This is a great way to get involved and have fun at the same time.

Please mark your calendar for some upcoming dates. Andy Rogers, EA has volunteered to host the TGIO (Thank Goodness It's Over!) party on May 16th at his home in Alameda. Additional information will be posted in the May Bulletin.

In August, the chapter will sponsor the Member Appreciation Night at the Holiday Inn in Dublin. In honor of the EBAEA Membership, the Board of Directors will host free wine and hors d'oeuvres prior to the August Dinner Meeting. Additional information will be provided in a future Bulletin. Great time to "Meet and Greet".

### **EBAEA ANNUAL MEETING NOTICE**

*by P. Gail Nanbu, Immediate Past President*

The Annual Meeting of the East Bay Association of Enrolled Agents (EBAEA) will be held at the May EBAEA Monthly Dinner Meeting on May 20, 2015 at 6:45 pm at the Dublin Holiday Inn. The business of the Annual Meeting will be to elect Officers and Directors for the 2015-2016 fiscal year.

The EBAEA Nominating Committee has proposed the following slate of candidates for the 2015-2016 fiscal year:

President: Patty Pringle, EA

1st VP: Aida Torres, EA

2nd VP: Sharon Hinchman, EA

Treasurer: Carolyn Krieg, EA

Secretary: P. Gail Nanbu, EA

Immediate Past President: P. Gail Nanbu, EA

Director 2015-2017:

Joanne Anderson, EA

Mary M. Geong, CPA, EA

Gail Stan, EA

Continuing as Directors through 2016:

Peggy Hall, EA

Katherine Judd, EA

Tim Hintzoglou, EA

CSEA Director:

Aida Torres, EA

The EBAEA Bylaws provide that eligible members can run from the floor with no advance notice. However, as a courtesy to those planning the meeting (which is already under a very tight timetable), it is requested that any floor candidate provide advance notice to the Nominating Committee through its Chair, Gail Nanbu at (925) 943-3993.

## **WORK VS. HEALTH**

*by Robert L. Seymour, EA*

Many of us work so much during tax season that we push our bodies and brains to the limit!

Each of us will find a balance between work and rest, and the point of this article is not to tell you what the balance is. However, there are some work-related dangers that we can do something about, and need to be aware of.

One of the most serious problems – being sedentary – may be more of a problem when you're *not* in the busy tax season.

“Sitting is the New Smoking!” Kaiser Permanente reported a study documenting that sitting for more than six hours daily is as bad for us as smoking. *Even if you engage in regular exercise daily, it may not counteract the effects of too much sitting during the day.*

Sitting for long periods is linked to obesity, metabolic syndrome and increased mortality risk. Several articles that I reviewed recently, from Kaiser Permanente, Sutter Health and NPR, reported on the problem, and I thank our EBAEA member, Michael Barwick, EA, for drawing this to my attention.

Basically, we all need to take steps, literally, for activity during the day that will reduce the risks. Sitting still for much of the day causes electrical activity in the legs to slow way down, strains several sets of muscles (particularly with bad posture), causes our consumption of calories to go way down, reduces enzymes in the blood that burn fat, and reduces good cholesterol levels. All these effects occur, *even if you exercise when outside the office.*

People who sit most of the day are 54% more likely to die of heart attacks, according to a study published in Medicine & Science in Sports & Exercise. However, if you do simple steps for brief physical activity throughout the day, you can reduce your waist circumference, body mass index and triglycerides. If you don't know

what those things mean, you need to see your doctor for a physical and a stern lecture.

What can you easily do? Here are just a few recommendations, but the essential idea is to find ways for even brief physical activity and stress relief, during the day:

- Schedule a 10-minute break during the day, and take it (take a short walk outside).
- Replace your chair with a stability/exercise ball.
- Stand up, walk around your office, wiggle around, and return to work; hourly!
- Don't use your hands to stand up or sit down.
- Stand up when you talk on the phone.
- Shrug your shoulders, and do some upper body stretching, frequently.
- Walk to talk to someone, rather than picking up the phone.

As summarized by Dr. Toni Brayer, M.D. in San Francisco, “We need to keep our bodies moving. Humans were built to stand, walk, bend, run and move. Our modern lifestyle forces us to sit still, and we weren't built for that.”

Caution: I am not a doctor, nor a medical expert, and I am certainly not your medical advisor. I've read a few articles on this subject, and want to share the highlights.

Inactivity is only one part of risky work behavior. In a future article, perhaps we can review the effects of inadequate sleep on work errors and health!

## **Small Group Tax Meetings**

### **Antioch /Brentwood**

Fridays 8:00am

Brentwood Café, 8500 Brentwood Blvd, Brentwood  
**Ken Seamann EA** (925) 634-8297

### **Danville Area**

4<sup>th</sup> Tue 9:30am

Pascals French Oven, 155 Railroad Ave, Danville  
**Michael Power EA** (510) 366-8836

### **Oakland Area (Near BART)**

4<sup>th</sup> 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**

3<sup>rd</sup> Tue 8:00am

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

### **Email-only Group**

as needed

Send an email to [halloftaxes@gmail.com](mailto:halloftaxes@gmail.com)  
**Peggy Hall EA** (925) 388-1040

## **MEMBERS SPEAK**

Upcoming presentations by EBAEA Members include:

April 22: "Basic Payroll," 9 am – 3:30 pm, at 1515 Clay St, Room 9, in Oakland. Mark Bole, [mak-bo@pacbell.net](mailto:mak-bo@pacbell.net). See flyer at end of Bulletin.

For EBAEA members to list speaking engagements next month, please email [Andy@TaxBuddha.com](mailto:Andy@TaxBuddha.com) with details.

## **BERKELEY OFFICE FOR SALE**

Perfect for an experienced tax return preparer. Tax only. Can be managed by one preparer plus an admin. High average value per return. 1.5 years left on lease ... includes parking space. In the heart of the gourmet ghetto. Email: [Sharon@abacus-tax.com](mailto:Sharon@abacus-tax.com)

## **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 25<sup>th</sup> of the month prior to initial publication. Send desired text to: [EBAEA.Editor@gmail.com](mailto: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.

## **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://ebaeanet.org/cgi-bin/dada/mail.cgi>

## **QUICKFINDER ORDERS**

*by Clare Flores, EA*

You can still take advantage of our 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](mailto:clare@taxandpayroll.com) if you have any questions or need additional information.

## **HUMOR**

A man piloting a hot air balloon discovers that he has drifted off-course and is hopelessly lost. He descends to a lower altitude and spots a man on the ground. He lowers the balloon further and shouts, "Excuse me! Can you tell me where I am?"

The man below says, "Yes, you are in a hot air balloon, about 30 feet above this field."

"You must be a tax accountant," says the balloonist. "Yes I am," replies the man. "How did you know that?"

"Well," says the balloonist, "What you tell me is technically correct, but of no use to anyone."

The man below says, "You must be a manager!"

"Well, yes I am," replies the balloonist. "And how did you know?"

"Well," says the accountant, "you don't know where you are, or where you're going, but you expect my immediate help. You're in the same position you were before we met, but now it's my fault."

A fool and his money are soon parted. The rest of us wait until income tax time.

Isn't it appropriate that the month when tax returns are due begins with April Fools' Day and ends with cries of "May Day"!

Golf is a lot like taxes. You drive hard to get to the green, and then wind up in the hole.

On Halloween, when the man answers his door, there's a well-dressed boy wearing a suit and tie, who says "Trick or treat!" The man's a bit confused, so asks the boy what he's dressed up as. "I am an IRS agent," says the boy, and with that, he snatches 40% of the candy and leaves without saying "Thank you."

Question: How do you humble a person who flaunts his wealth?

Answer: Have him fill out a tax return.

Tax pro sign in a window in Chicago: "Tax Returns Prepared – Honest Mistakes Are Our Specialty."

On my income tax Form 1040 it says, "Check this box if you are blind." I wanted to put a check mark about three inches away. -- Tom Lehrer

Worried about an IRS audit? Avoid what is called a "red flag." That's something that the IRS always looks for. For example, say you have some money left in your bank account after paying taxes. That's a red flag. -- Jay Leno

"Tomorrow is the day to mail in your tax returns, which means tonight is the night to start making fake receipts." -- Jimmy Kimmel

A couple of weeks after hearing a sermon on Psalms 51: 2-4 (knowing my own hidden secrets) and Psalm 52: 3-4 (lies and deceit), a man wrote the following letter to the IRS: "I have been unable to sleep, knowing that I have cheated on my income tax. I understated my taxable income, and have enclosed a check for \$150. If I still cannot sleep, I will send the rest."

What happens when you lock a wild hyena and an accountant in a room? The hyena stops laughing.

It's easy to figure out which children will grow up to be tax collectors. In the pre-school, give all the kids lemons. The one who squeezes it dry is going to work for the IRS.

Charlie Brown, in Peanuts comic strip: "No problem is so big or so complicated that it can't be run away from."

### **EDITOR'S COMMENTS**

*by Robert L. Seymour, EA*

This issue of the Bulletin is relatively light. Most of those who would contribute content have been extremely busy with more pressing matters. Partially to make up for the lack of serious tax content, I've presented a few more jokes than normal. It's a good time of year to look back and laugh about taxes, in my opinion.

For our next issue, I encourage you to think about the most valuable lessons you learned, the most interesting and difficult situations you faced this season, and send a Letter to the Editor telling us about it. Perhaps it's an issue that you raised on one of the discussion boards, on which you observed some difference of opinion. Or it may be something you researched that your fellow EAs would love to know about. Of course, don't include any

private information about your client(s). Send your comments to [EBAEA.Editor@gmail.com](mailto:EBAEA.Editor@gmail.com).

This issue of the Bulletin is also extremely late, for which I apologize. I've had the combination of a more-than-full-time work schedule and packing and downsizing for a household move, all at the same time. (If you weren't aware, I am moving to Chicago mid-May; maybe Duncan's Disease is contagious.) So, I found it impossible to complete the Bulletin early in the month. Since we all were busy with tax returns, perhaps you wouldn't have had time to read it before the 15<sup>th</sup>, but I apologize for the delay in any case.

### **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.

### **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](http://www.csea.org) and mouse over the "Education & Events" tab, then mouse down and click on "Online Learning Portal". You won't be sorry...

At the CSEA web site, under Education & Events, you can find full details on the upcoming SuperSeminar, in Las Vegas May 12-14, and in Reno May 28-30, each providing up to 24 hours of CPE in the three days.

Come back from the first SuperSeminar and impress your friends at our TGIO Party on May 16<sup>th</sup>!

### **CALENDAR OF EVENTS**

#### **May 2015**

- |              |   |
|--------------|---|
| <b>7</b>     | <b>Golden Gate EA Chapter:</b>  |
|              | <b>Tax Season Debriefing (<a href="http://www.ggcea.org">www.ggcea.org</a>)</b> |
| <b>12-14</b> | <b>CSEA Super Seminar in Las Vegas</b>  |
| <b>16</b>    | <b>EBAEA TGIO Party</b>   |
| <b>20</b>    | <b>EBAEA Dinner Meeting</b>   |
| <b>28-30</b> | <b>CSEA Super Seminar in Reno</b>   |



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## 2014 - 2015 Board of Directors and Committee Chairs

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

President: Patty Pringle, EA 510-912-1682  
1st VP: Al Wise, EA 707-634-4TAX  
2nd VP: Aida Torres, EA 510-724-6409  
Treasurer: Tim Hintzoglou, EA 925-930-7737  
Secretary: Carrie Kroeger, EA 925-686-1600  
Immed Past Pres: P Gail Nanbu, EA 925-943-3993  
Director 2013 - 2015:  
Mary M. Geong, CPA, EA 510-654-4417  
Sal Romo, EA 510-471-9492  
Marjorie Williams-Jones, EA 510-482-6204  
Director 2014 – 2015:  
Katherine Judd, EA  
Peggy Hall, EA 510-388-1040  
CSEA Director: Al Wise, EA 707-634-4TAX

### Communication Committee (2<sup>nd</sup> VP)

**Chair:** Aida Torres, EA 510-724-6409  
Bulletin: Robert Seymour, EA 925-212-8062  
Disaster Services: Janet Bridges, EA 510-505-0818  
Legislative: Peggy Hall, EA 925-388-1040  
Membership: Aida Torres, EA 510-724-6409  
Practice Preservation: Linda Fox, EA 925-846-5913  
PIA: Patty Pringle, EA 510-912-1682  
Quickfinders: Clare Flores, EA 510-785-8356  
Social Affairs: Luciann Leraul, CPA 925-518-9076  
Social Affairs: Carolyn Krieg, EA

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

### Education Committee (1<sup>st</sup> VP)

**Chair:** Al Wise, EA 707-634-4TAX  
Continuing Ed: vacant  
Educ. Coord.: M. Williams-Jones, EA 510-482-6204  
Mini Seminar Team: Patty Pringle, EA 510-912-1682  
Program: Peggy Hall, EA 925-388-1040  
SEE Class: 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](mailto: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**

## IRS Stakeholder Liaison Contacts

Name	Location	E-mail Address	Phone Number
Vivienne Antal	Oakland	<a href="mailto:Vivienne.Antal@irs.gov">Vivienne.Antal@irs.gov</a>	510-637-1902
Jennifer Henrie-Brown	Oakland	<a href="mailto:Jennifer.Henrie-Brown@irs.gov">Jennifer.Henrie-Brown@irs.gov</a>	510-637-2199
Gerry Kelly-Brenner	Oakland	<a href="mailto:Geraldine.Kelly-Brenner@irs.gov">Geraldine.Kelly-Brenner@irs.gov</a>	510-637-3036
Terri Malone	Oakland	<a href="mailto:Terri.Malone@irs.gov">Terri.Malone@irs.gov</a>	510-637-2621
Christella Sanchez	Sacramento	<a href="mailto:Christella.A.Sanchez@irs.gov">Christella.A.Sanchez@irs.gov</a>	916-974-5117
Marc Zine	Sacramento	<a href="mailto:Marc.Zine@irs.gov">Marc.Zine@irs.gov</a>	916-974-5281
Keith Kershner	Fresno	<a href="mailto:Keith.D.Kershner@irs.gov">Keith.D.Kershner@irs.gov</a>	559-513-5298
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Dan Breece	Santa Ana	<a href="mailto:Dan.E.Breece@irs.gov">Dan.E.Breece@irs.gov</a>	714-347-9244
Neki Cox	Laguna Niguel	<a href="mailto:Neki.M.Cox@irs.gov">Neki.M.Cox@irs.gov</a>	949-389-4902
Kristen Deazeley	Laguna Niguel	<a href="mailto:Kristen.K.Deazeley@irs.gov">Kristen.K.Deazeley@irs.gov</a>	949-389-5487
Amy Smith	San Bernardino	<a href="mailto:Amy.M.Smith@irs.gov">Amy.M.Smith@irs.gov</a>	909-388-8234
Regina Lauridsen	San Diego	<a href="mailto:Regina.M.Lauridsen@irs.gov">Regina.M.Lauridsen@irs.gov</a>	619-615-7768
Katie Williams	San Diego	<a href="mailto:Katie.M.Williams@irs.gov">Katie.M.Williams@irs.gov</a>	619-615-7771
Chris Footit	Las Vegas	<a href="mailto:Christine.A.Footit@irs.gov">Christine.A.Footit@irs.gov</a>	702-868-5330

You are invited to attend the

# Federal/State Basic Payroll Tax Seminar



**April 22, 2015**  
**9 a.m. – 3:30 p.m.**  
**Elihu M. Harris State Building**  
**1515 Clay Street**  
**Room 9, Second Floor**  
**Oakland, CA 94612**

### **You will learn:**

- California payroll reporting requirements: forms, employer obligations, reporting, and payment requirements.
- Independent contractor reporting requirements.
- Electronic filing and payment requirements and options.
- Federal payroll reporting requirements, including Forms 940, 941, 1099, W-2, W-4, W-9, and alternative filing.

### **No Charge**

There is no charge for this seminar. To make reservations, visit the EDD website at [www.edd.ca.gov/Payroll\\_Tax\\_Seminars/](http://www.edd.ca.gov/Payroll_Tax_Seminars/) or call 866-873-6083.

For additional seminar dates, times, locations, and subjects, please check the EDD website at [www.edd.ca.gov/Payroll\\_Tax\\_Seminars/](http://www.edd.ca.gov/Payroll_Tax_Seminars/) or call 888-745-3886.

The EDD is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Requests for services, aids, and/or alternate formats need to be made prior to the event by calling 866-873-6083 (voice) or TTY 888-547-9565.

Get it  
Right  
from the Start