



# *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*

January 2016

### **NEXT MEETING Wed, January 20, 2016**

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!**

5:00 Board Meeting

6:15 Networking

6:30 Dinner Buffet

7:30 Program: **"Trust & Estate Issues"**

Cost: \$40.00 with reservation by Sunday, January 17  
\$50.00 with reservation after deadline

Course numbers and credit:

IRS: WZA09-T-01651-16-I

CTEC: 1001-CE-8065

CSEA/NAEA: 1 Hour, Federal 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 [ebaead@ebaead.org](mailto:ebaead@ebaead.org) (preferred) or call 800-617-1040.

### **January Session:**

#### **"Trust & Estate Administration and Planning Concepts"**

**Speaker: G. Scott Haislet, Attorney & CPA**  
*by Peggy Hall, EA*

As tax return preparers, we need to understand trusts, trust administration, probate and estates and gifting, in order to properly prepare tax returns for trusts and estates.

When a client dies we may be the first ones to be asked about the trust. We need to understand the terms and the people involved.

We need to have enough knowledge of trusts to talk with the attorneys involved, and we need to understand different kinds of trusts.

This presentation will go beyond the basics. Our speaker will talk about potential problems tax preparers can face, how we can get ourselves into trouble by doing legal consultations.

We are often asked questions about trusts versus probate so details of those issues will be covered.

After attending this session, participants will know:

1. How to evaluate a decedent's balance sheet;
2. How to use Probate Code 13101 declaration to avoid probate;
3. The use of Heggstad petitions as a probate alternative;
4. How to identify trust provisions requiring "A" and "B" funding;
5. Who the "players" are in trust and probate administration – administrator, trustee, executor, beneficiary, testator and settlor; and
6. Tax planning opportunities.

With 1 hour of CE on Federal Tax Topics, the target audience is: Enrolled Agents, CPAs, attorneys, CTEC Registered tax preparers, & unenrolled preparers.

Our speaker, G. Scott Haislet, is a California attorney and CPA, and a Certified Specialist in Taxation Law, California State Bar Board of Legal Specialization. He practices in the areas of taxation, wills, trusts, estate planning, real estate, business, IRS audit representation, and 1031 exchanges. Mr. Haislet writes and lectures frequently, and has authored continuing education courses for tax professionals. He is a member of the State Bar of California (Tax Section and Trusts/Estates Section), the United States Tax Court Bar, the Contra Costa County Bar Association (past Tax Section Chairman), the American Institute and the California Society of CPAs.

### **PRESIDENT'S MESSAGE**

*by Patty Pringle, EA, President, EBAEA*

Happy New Year! I hope everyone enjoyed their holiday season. [continued on next page!]

Now it's time to gear up and get back to work. Be sure to check out the Tax Practice Tools on the CSEA website. There are Engagement Letters and Disengagement Letters and other useful tools to help you through the tax season. Check it out under the Member Section.

The CSEA Public Information Awareness Committee has been diligently working on an advertising campaign. The aerial advertisement will fly over the Super Bowl at Levi Stadium in Santa Clara on February 7, 2016. The banner will display the message "Enrolled Agents, America's Tax Experts. [www.findanEA.org](http://www.findanEA.org)". Make sure that your information is listed correctly on the CSEA and NAEA website.

I would like to mention one of our fellow EBAEA members, Susan Widmer, EA. At the EBAEA Tax Talk Seminar in November, I was chatting with Susan, a regular attendee each year (for many years). She mentioned that she was going to be on the nationally televised "Great Christmas Light Fight," a decorating competition on ABC in December. It was an amazing show - beautiful glowing lights; her husband made many of the displays by hand. You have to see for yourself! Google "Great Christmas Light Fight" Season 3 Episode 4. This proves that EA's do have a life, at least outside tax season. Great job! Susan's daughter, Kimberly, who is also a Tax Talk regular, was also on the show.

Happy Tax Season!

### **CSEA DIRECTOR REPORT – SPEAKER BUREAU AND DEVELOPMENT**

*by Aida Q. Torres, EA, First Vice President*

The previous report mentioned the CSEA Chapter Connection Meeting and the Education Committee.

The Speaker Bureau and Development is a Subcommittee of the Education Committee, and was the subject discussed in the Education Committee conference call in December. The subcommittee was formed based on the initiative of Andy Rodgers, EA, at the 2014 SuperSeminar in Reno, and Patty Pringle, EA and I became involved last September. The goal is to develop good speakers, to be part of a speaker bureau within CSEA. We will be reporting on progress in the January meeting.

This is an invitation to our members to join the subcommittee. This is an opportunity to receive a new formal designation as well as to improve the professional image of Enrolled Agents, in California and nationwide. Please contact me if you're interested.

### **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.

## **JIM STERN LEGISLATIVE DAY** **January 11, 2016 - State Capitol, Sacramento**

*by Peggy Hall, EA*

Enjoy the day with fellow CSEA Members as you walk the halls of the State Capitol and meet with your Senator and Assembly member. These visits give you the opportunity to introduce yourself, explain what EAs do, discuss any legislative concerns, lobby for CSEA's positions, and offer yourself as a resource to policymakers as a tax expert.

Whether you have participated in Jim Stern Legislative Day in the past, or this is your first time, CSEA guidance will ensure you are prepared to promote the Enrolled Agent profession.

You won't be disappointed -- 100% of last year's participants stated that they would encourage all Members to join them at Jim Stern Legislative Day.

### **CHECK YOUR CREDITS!**

*by Marjorie Williams-Jones, EA*

Now that 2015 is past, check the credits posted to your PTIN at the IRS website to make sure that all of your CE for the year has been properly posted.

The link is:

<https://rpr.irs.gov/datamart/mainMenuUSIRS.do>

You can also find this page through IRS.gov / For Tax Pros / Register or Renew your PTIN. This is the same place where you've likely renewed your PTIN.

If you can't locate your login information, there's a "forgot password /forgot User ID" wizard to help. Do **not** "Create a New PTIN Account". That will create a new PTIN, which you don't want to do.

After logging in, a window will open that allows you to re-new your PTIN (if needed), read Messages to you from the IRS, and, at the very bottom of the window "View My Continuing Education Credits." Selecting that link will open a screen which displays the total credits reported for you for 2015. You can toggle it between 2013, 2014 and 2015. Clicking the "expand" link will display the detail of the credits reported for you, so you can see the detail list of each meeting/seminar.

Remember that there won't be any IRS credit for the amazingly fun and informative February meeting – it was all CA FTB, and IRS doesn't give credit for that.

After you check your credits, please let me know if you find anything amiss for EBAEA meetings you've attended. You can reach me at: [marj@marjtax.com](mailto: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 subscribe, visit:

<https://secure.clientwhys.com/?cid=4942east&subscribe=1>

## **NEW FTB ONLINE ACCESS FOR TAX PROS**

*by Peggy Hall, EA*

I am sure you all know by now that the FTB is rolling out a new online Practitioner program. We will have access to a lot more on behalf of our clients. I was thinking it would all be quite seamless. However, when listening to a Spidell webinar on the system, I see there is going to be stuff we need to do in order to get access to this.

To begin with, we have to ask for a password to be mailed to us. That will arrive within 10 days.

The services we will have available will differ, based on whether we are the tax preparer or the representative (having a POA).

We will gain access to our clients account in a few different ways, either uploading a power of attorney or having the client sign in and give authorization.

For married couples there will be a separate account for each spouse.

The new system will make our contact with the FTB a lot easier. More will be done online, but staffing of the Practitioner Hotline will continue as it has in the past.

## **EA LICENSE RENEWALS**

*by P. Gail Nanbu, EA*

In case you overlooked it, there was an important message from the NAEA recently, and parts of it are repeated here:

As you prepare for the 2016 filing season, NAEA would like to remind you that it may be time to renew your EA license.

If the last digit of your Social Security number ends with a 0, 1, 2 or 3, you must renew your enrollment by January 31, 2016. If you have already submitted your renewal request, you have complied with Circular 230 renewal requirements.

If the terminal digit of your SSN is 0, 1, 2, or 3, and you have not renewed, please complete Form 8554 (Application for Renewal of Enrollment to Practice Before the Internal Revenue Service) online. Before you submit your form, please save it to your computer and print it off for your records. You will be unable to save your completed Form 8554 once you have submitted it online.

After you submit your Form 8554, you will be redirected to IRS' payment processing site. Please save your payment, because of the transaction IDs listed on the receipt. Should you experience any problems with your renewal, these transaction IDs will help serve as proof you renewed on time and complied with the requirements of Circular 230.

Note: While your EA card has a **March 31, 2016 expiration date**, this **does not mean that you have until March 31, 2016 to renew** your enrollment. January 31, 2016 is the last day of your renewal period and you are required to renew by then.

## **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**

2nd 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](mailto:halloftaxes@gmail.com)  
**Peggy Hall EA** (925) 388-1040

## **MEMBERS SPEAK**

Upcoming presentations by EBAEA Members include:

January 13: Federal & State Basic Payroll Taxes, 9:00 am – 3:30 pm, 455 Market Street, 6th Floor, San Francisco; contact Andrew Rogers at [Andy@TaxBuddha.com](mailto:Andy@TaxBuddha.com) for more information.

February 10: Federal & State Basic Payroll Taxes, 9:00 am – 3:30 pm, 455 Market Street, 6th Floor, San Francisco; contact Andrew Rogers at [Andy@TaxBuddha.com](mailto:Andy@TaxBuddha.com) for more information.

February 17: Schedule C, 6:00 – 8:30 pm, 455 Market Street, 6th Floor, San Francisco; contact Andrew Rogers at [Andy@TaxBuddha.com](mailto:Andy@TaxBuddha.com) for more information.

February 24: Federal & State Basic Payroll Taxes, 9:00 am – 3:30 pm, 1515 Clay St, Room 9, Oakland, Michele Zimmerman

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

## **HUMOR**

*Anonymous*

"I am not going to pay taxes. When they say I'm going to prison, I will say, 'No, prisons cost taxpayers a lot of money. You keep what it would have cost to incarcerate me, and we will call it even.'"

-- Jimmy Kimmel

How many accountants does it take to change a light bulb?

Three: One to change the bulb, one to check whether it was done within budget, and one to audit the work of the other two.

A wealthy tax lawyer had a summer house in the country, to which he retreated for several weeks of the year. Each summer, he would invite a different friend to spend a week or two at this place, which happened to be in a backwoods section of Maine.

On one occasion, he invited a Czech friend to stay with him. They had a splendid time in the country, enjoying the great outdoors. Early one morning, the lawyer and his Czech companion went out to pick berries to eat at breakfast. As they went around the berry patch, along came two huge bears, a male and a female.

The lawyer, seeing the bears, immediately dashed for cover. His friend, though, was not so lucky, and the male bear caught him and swallowed him whole!

The lawyer ran back to get his Mercedes, and sped into town to get the sheriff's help. The sheriff grabbed his shotgun and dashed back to the berry patch with the lawyer. Fortunately, the two bears were still there.

"He's in that one!" cried the lawyer, pointing at the male, with visions of lawsuits filed by his friend's family dancing in his head. He just *had* to save his friend!

The sheriff looked at the two bears and, without batting an eye, carefully aimed his gun, and shot the female.

"What did you do that for?!" exclaimed the lawyer. "I said he was in the other one."

"Exactly," said the sheriff, "and would you believe a tax lawyer who told you that the Czech was in the male?"

"The tax code is so complex and the forms are so complicated, that I know I cannot have any confidence that I know what is being requested and therefore I cannot and do not know, and I suspect a great many Americans cannot know, whether or not their tax returns are accurate," Donald Rumsfeld wrote in a letter accompanying his 2013 tax return, as reported by Hunter Walker, Business Insider.com, April 15, 2014. [Editor: Is this "reasonable cause" for something? Is this humor at all?]

America is the land of opportunity. Everyone can become a taxpayer.

What is the definition of an accountant?

Someone who solves a problem that you didn't know you had, in a way that you don't understand.

Excessive taxation will carry reason and reflection to every man's door, and particularly in the hour of election.  
-- Thomas Jefferson to John Taylor

### **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.

### **CALENDAR OF EVENTS**

#### **January 2016**

20

EBAEA Dinner "Trust Administration"



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## 2015 - 2016 Board of Directors and Committee Chairs

President: Patty Pringle, EA 510-912-1682  
1st VP: Aida Torres, EA 510-724-6409  
2nd VP: Sharon Hinchman, EA 925-743-1108  
Treasurer: Carolyn Krieg, EA  
Secretary: P Gail Nanbu, EA 925-943-3993

Director 2015 – 2017 (2 year):  
Mary M. Geong, CPA, EA 510-654-4417  
Gail Stan, EA 925-336-0589  
Joanne Anderson, EA 925-938-9086  
Director 2015 – 2016 (1 year):  
Katherine Judd, EA 925-283-0130  
Tim Hintzoglou, EA 925-930-7737  
Peggy Hall, EA 510-388-1040  
CSEA Director: Aida Torres, EA 510-724-6409

**Communication Committee (2<sup>nd</sup> VP)**  
**Chair:** Sharon Hinchman, EA 925-743-1108  
Bulletin: Robert Seymour, EA 925-212-8062  
Disaster Services: Jan Bridges, EA 510-505-0818  
Legislative: vacant  
Membership: Sharon Hinchman, EA 925-743-1108  
Membership Ambassador:  
Joanne Anderson, EA 925-938-9086

Practice Preservation: Linda Fox, EA 925-846-5913  
PIA: Patty Pringle, EA 510-912-1682  
Quickfinders: Clare Flores, EA 510-785-8356  
Website: Patty Pringle, EA 510-912-1682  
IRS Practitioner Panel: Phil Fiegler, EA 510-530-1174

**Education Committee (1<sup>st</sup> VP)**  
**Chair:** Aida Torres, EA 510-724-6409  
Continuing Ed: Katherine Judd, EA 925-283-0130  
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

**Administration Committee (IPP)**  
**Chair:** P Gail Nanbu, EA 925-943-3993  
Bylaws/SOP: Gail Stan, EA 925-336-0589  
Chapter Office: Dagmar Bedard, EA 510-537-3883  
Financial Review: vacant  
Nominating: Patty Pringle, EA 510-912-1682  
Volunteer Coord.: Sharon Hinchman, EA 925-743-1108

### EAST BAY ASSOCIATION OF ENROLLED AGENTS

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