



# *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*

August 2015

### **NEXT MEETING Wed, August 19, 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!**

5:00 Board Meeting

5:30 Networking – “Meet & Greet” Social Event

6:30 Dinner Buffet

7:30 Program: **“Tangible Property Regs”**

Cost: \$40.00 with reservation by Friday, August 14  
\$50.00 with reservation after deadline

Course numbers and credit:

IRS: WZA09-T-01407-15-I

CTEC: 1001-CE-7881

CSEA/NAEA: 1 Hour of Federal Tax Topic

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.

### **August Session:**

#### **“Tangible Property Final Regulations”**

**Speaker: Gerald V. Pusateri, EA**

*by Robert L. Seymour, EA*

There’s only a slight chance that, in the recent filing season of your tax practice, you didn’t face some of the issues covered in the Tangible Property Regulations. There’s a very good chance that you weren’t sure how (or if) the rules have changed for some of your clients. This session will cover elections, safe harbors, and requirements under the Tangible Property Regulations:

What are they?

Why would a client/preparer choose to use them?

How are the elections made?

Where do we find the election in our software?

If we choose the election or safe harbor, what information is necessary to be placed on the tax return?

These and many other questions will be addressed during the session. After hearing Jerry’s presentation, you should also understand “units of property”, “betterments”, “restorations” and “adaptations” under the new Regulations, be able to distinguish assets from materials and supplies, and know the simplified procedures that are available.

Jerry Pusateri, EA, a long-time friend of EBAEA members, is a member of the California Society of Enrolled Agents as well as the Solano-Napa Chapter of Enrolled Agents. He has previously been a member of the East Bay Association of Enrolled Agents and the North Bay Chapter of the California Society of Enrolled Agents, where he served three terms as Chapter President. Jerry is the outgoing CSEA Treasurer. He is a past 4-term CSEA State Director. Jerry became an Enrolled Agent in 1983 and is also a member of the National Association of Enrolled Agents.

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

### **PRESIDENT’S MESSAGE**

*by Patty Pringle, EA, President, EBAEA*

I hope you’re enjoying your summer and getting some well-deserved R & R in between working on extensions.

Mark your calendars for August 19th. EBAEA will once again host a “Meet and Greet” on the patio (5:30 PM) prior to our dinner meeting at the Holiday Inn in Dublin, complimentary wine and hors d’oeuvres will be served (EBAEA members and attendees of the dinner meeting only). This is a great time to come and meet with your fellow colleagues; we are also pleased to have as guests our area IRS Stakeholder Liaison, Vivienne Antel and CSEA President, Doug Pickford, EA.

On August 25th both East Bay and Mission Chapters once again team up to present the 21st Annual Tax Practitioner IRS Fall Seminar (formerly known as The Town Hall Meeting). 7 Hours of Federal CE. Be sure to check out the flyer at the end of this bulletin for details. The "Early Bird Special" registration offer was extended to August 17.

In July EBAEA 1st Vice President and our CSEA Director, Aida Torres, EA and I attended the CSEA Annual Meeting in San Diego. We met with CSEA Chapter Presidents and CSEA Directors from all over California, 19 chapters in all. Among the topics, discussed was the CSEA Strategic Plan and how best to serve the CSEA Members. Please read Aida's article (below) for a more detailed description of the meetings.

This year I am serving on the CSEA Education Committee. This is my sixth year on this committee and each year it gets better. We are reaching out to membership and asking how we can provide the best educational offerings. I would like to hear from you. Please email me [eapattypringle@sbcglobal.net](mailto:eapattypringle@sbcglobal.net). In addition to EBAEA's three-day "Tax Talk" Seminar in November, we are also planning several Mini Seminars that will be Intensive "Pencil to Paper". Stay tuned for additional information.

I am also serving my first year on the CSEA Public Information Awareness Committee. So many new benefits are now being offered to CSEA members as a result of the hard work of the CSEA staff and work of the committee. Be sure to login to the CSEA website and go to the Governance Section, click on Chapter PIA Resources from the drop down menu. There you will find useful information you can use for press releases and a new Disaster Preparedness Brochure you can print out to give to your clients. The committee is also working on a new brochure "Choosing the right tax professional could change your life". The brochure should be ready before next filing season.

### **CSEA DIRECTOR REPORT**

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

Report on 39TH CSEA ANNUAL BOARD MEETING

The New Strategic Plan of CSEA: Grow, Empower and Retain Members!

The CSEA Annual Meeting was held on July 15 -19, 2015 at the Double Tree by Hilton San Diego Downtown.

The attendees from our Chapter were Patty Pringle, EA - President, Lonnie Gary, EA, USTCP, CSEA 2013-2014 Enrolled Agent of the Year, EBAEA Past President and Aida Torres, EA, CSEA Director. A lot happened during this celebration! We all attended the Orientation Session, Town Hall Meeting, and The Grand Banquet Dinner, for the installation of Officers and the Board of Directors. The Grand Banquet was also for presentation of the 2014-15 Awards given to the following:

Enrolled Agent of the Year:

Kathy Rocha, EA

Member Growth & Retention Award:

Kathy Rocha, EA

Public Information & Awareness Award (PIA):

Madelyne Cromwell, EA

Adam Ladwig, EA

Thomas P. Hess Award ( Annual ):

James Kinsey, IRS Western Area Manager,

SBSE Communication & Stakeholder Outreach

Chapter of the Year Award:

North Bay Chapter

Distinguished Service Award:

Alma Guenther, EA

2015 President Award:

The Flavin/Ferrell Family

Although we did not receive the prestigious Chapter of the Year Award, we feel that EBAEA *is* Chapter of the year, every year. We have ups and downs, challenges and successes, and we continue to improve!

The Annual Board Meeting was an excellent meeting, showing collaboration throughout the State, demonstrating CSEA's support of the Chapters, and providing excellent learning opportunities.

### **DINNER / CE DISCOUNT**

There is not much time remaining to take advantage of this offer, but you can still save money on dinners with the Chapter. We continue offering the popular Monthly Dinner Subscription, until this month's meeting.

This plan grants you automatic reservations at the remaining (through June 2016) EBAEA Chapter dinner meetings for the price of \$360. This price is equal to the cost of nine meetings at the current price of \$40 each, but you will still get ten dinners, without facing any price increases. This plan is **ONLY** available through the August 2015 meeting. (Ten remain because April is always dark (no meeting).)

There is no refund for missed meetings. You may send a substitute if you are unable to attend a specific meeting. Please call the Chapter Office and cancel if you cannot attend.

For the Dinner Subscription offer, go to <https://www.123signup.com/calendard?Org=ebaea>

### **FULL-TIME TAX POSITION IN SF**

Tax Office in San Francisco is looking for a full time year round EA or CPA with at least 7 years of experience in all facets of tax preparation with a heavy emphasis on corporate taxation. Experience with Lacerte software is a must. A positive attitude and strong communication skills as well as an ability to multi-task are essential. Submit your resume along with salary requirements to [wsctaxjobs@gmail.com](mailto:wsctaxjobs@gmail.com).

## **RETURNS FILED WITH YOUR PTIN**

*by P. Gail Nanbu, EA*

The Return Preparer Office (RPO) of the IRS has alerted us to an information resource that also helps us to ensure our PTINs are not misused.

You can view the number of federal tax returns processed by the IRS with your PTIN. In the IRS web site, after logging into your PTIN account, the Main Menu offers "View Returns Filed Per PTIN".

This screen will show how many 1040-series tax returns were filed this year with your PTIN, and the data are updated monthly.

If the number is substantially higher than the number of tax returns you thought you prepared, and you suspect possible misuse of your PTIN, complete Form 14157, Complaint: Tax Return Preparer, to alert the IRS.

Note: This is a service available only to EAs, and a minimum of 50 returns must be processed for data to be shown.

Don't forget that (as we pointed out in the Bulletin last fall), your PTIN account is where you should be checking your CE credits regularly, to make sure that a session you attended hasn't been overlooked.

## **PART-TIME YEAR-ROUND POSITION**

Fremont firm looking for a year-round, part-time tax professional. Minimum 3 years' experience with individual, corporate, LLC, partnership & trust returns. Must be experienced in QuickBooks and understand basic accounting principles. Tax software experience is a must. Enrolled Agent with degree preferred. Excellent communication & organization skills needed to handle client meetings, mail-in returns, tax reviews and staff interaction. View our website at [www.TotalBizCare.com](http://www.TotalBizCare.com). Please send resume to [info@totalbizcare.com](mailto:info@totalbizcare.com). Call Elise at (510) 797-8375 if you have questions before submitting a resume.

## **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.

## **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>

## **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 EBAAEA Members include:

August 4 (Tue) Basic Payroll, 455 Market Street, San Francisco 9 am - 3 pm. Michele Zimmerman; contact [michele.zimmerman@comcast.net](mailto:michele.zimmerman@comcast.net)

August 25 (Tue) Schedule C, 455 Market Street, San Francisco 6-8:30 pm. Andy Rogers

[Andy@TaxBuddha.com](mailto:Andy@TaxBuddha.com) for more information.

August 26 (Wed) Basic Payroll, 1515 Clay Street, Room 9, Oakland 9 am - 3:30 pm. Mark Bole ; contact [mark@markboletax.com](mailto:mark@markboletax.com) for more information.

September 8 (Tue) Basic Payroll, 455 Market Street, San Francisco 9 am - 3 pm. Andy Rogers; contact

[Andy@TaxBuddha.com](mailto:Andy@TaxBuddha.com) for more information.

September 26 (Sat), Beginning Accounting (Career Technical Education) at Castro Valley, Session One; course starting Sept 26th- 10 am-5 pm- 25 hours total. A three session course, on the career track for professional accountants. Contact Michele Zimmerman

[michele.zimmerman@comcast.net](mailto:michele.zimmerman@comcast.net) for more information.

September 30 (Wed) Basic Payroll - Short Course, 7677 Oakport Street, Suite 400, Oakland CA, 9 am - 12:30 pm, Andy Rogers; contact

[Andy@TaxBuddha.com](mailto:Andy@TaxBuddha.com) for more information.

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

## **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".

CSEA upcoming **digiTAX webinars** include such "Building Blocks" as:

"Schedule A: From Top to Bottom, Inside Out & Between the Cracks" on August 26-27

"Schedule B: Not Your Mother's Form" on September 23

"Schedule E Does Not Mean Easy!" on Sept. 30  
Webinars in the near future cover a variety of topics in addition to the "Building Blocks"!

There are **live webcasts** provided in partnership with CalCPA, including:

"Cost Capitalization A-Z" on August 10

"Federal Taxation of Partnerships and LLCs, Part I" on August 24

"Taxation of the Construction Contractor and Homebuilder" on September 2

## **IRS VIDEO PORTAL**

*by Robert L Seymour, EA*

The IRS regularly offers webinars, such as "Payments to Independent Contractors" on August 19 (a rebroadcast with CE credit) and "Business Taxes for the Self-Employed: The Basics" on August 26 (1 hour webcast but no CE credit), and in the archives, "Tangible Property Regulations" originally broadcast on July 15<sup>th</sup>, with PowerPoint slides and transcript available for download.

It's worth a visit, either for upcoming webinars or archived broadcasts. Go to <http://www.irsvideos.gov> and click on the tab for Tax Professionals. You'll see a list of topic areas on the left. Some of the presentations in the other tabs (Businesses, Individuals, Non-Profits) are likely to be of interest as well.

## **HUMOR**

*Anonymous*

Satan comes up from Hades to the office of a rich, powerful tax lawyer and says, "Look, Bub, I can guarantee you a win against the IRS in any case, any time . . . for a price. What do you say?" The tax lawyer looks at Satan and asks, "What's it going to cost me?" Satan re-

plies, "Your immortal soul." The tax lawyer ponders this for a moment and says, "I don't get it. What's the catch?"

The only difference between a tax man and a taxidermist is that the taxidermist leaves the skin.

-- Mark Twain

## **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**

### **August 2015**

- 2-4** NAEA National Conference and NTPI  
Las Vegas
- 18** CSEA/IRS Federal Representation Workshop  
Sacramento
- 19** **EBAEA Dinner Meeting**
- 25** Tax Practitioner / IRS Fall Seminar (see flyer)  
Holiday Inn, San Jose Airport

### **September 2015**

- 10** Taxpayer Advocate Dan Maiuro  
Stockton Hilton (Big Valley Chapter)
- 16-18** CSTAR: CA State Tax Agency Representation  
Workshop in Sacramento



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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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Web Page <http://www.ebaea.org>



## 21st Annual Tax Practitioner IRS Fall Seminar **August 25, 2015**

**Only Northern California venue in 2015!**

Holiday Inn  
1350 North First St.  
San Jose, CA 95112  
408-453-6200

**Registration/Sign In @ 7:30am**  
**Seminar 8:00am – 4:00pm**

### “Solving Problems and Protecting Clients”

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

This seminar will cover the following topics:

Repair and Capitalization Rules...	2 hours
S-Corporations.....	2 hours
Estate and Gift Tax.....	1 hour
ID Theft.....	1 hour
Criminal Investigation Update.....	1 hour

\*topics subject to change

- Federal CPE: 7 hours
- PTIN needed for RPO credit
- CRTP required for CTEC credit
- Materials will be emailed to registrants
- Lunch and snacks will be provided

#### **CSEA/Chapter Members Fee:**

Early Bird Special*	\$150
Regular price	\$175
At Door**	\$200

\*ends July 31st

#### **NON Members Fee:**

Early Bird Special*	\$175
Regular price	\$225
At Door**	\$250

\*\*Check only, payable to MSEA

**Register Online: [www.missionneas.org/education](http://www.missionneas.org/education)**

**online registration  
ends 8/23/15**

**For more information: Contact Mission Society of Enrolled Agents  
[office@missionneas.org](mailto:office@missionneas.org) or 800-832-6732**



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