



# 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*

**September 2016**

**NEXT MEETING: Wed, September 21, 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!**

4:30 Board Meeting

5:30 Member Appreciation & Networking

6:30 Dinner Buffet

7:10 Program: **"EBAEA Tax Panel -  
Federal Tax Questions"**

Cost: \$40.00 with reservation by Monday, Sept 19  
\$50.00 with reservation after deadline

Course numbers and credit:

IRS: WZA09-T-01828-16-I

CTEC: 1001-CE-8258

CSEA/NAEA: 2 hours 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.

### September Session: "Federal Tax Panel"

**Speakers: Phil Fiegler, EA, Sal Romo,  
EA and Lonnie Gary, EA**

*by Robert L. Seymour, EA*

Got Questions? Get answers at the September Dinner Meeting!

You are probably busy working on your extensions, some of the hardest tax returns that you put off because they required research. Our September dinner meeting

features an expert panel including Sal Romo, EA, Lonnie Gary, EA, USTCP, and Phil Fiegler, EA, who have generously agreed to take on your questions.

These panelists are familiar to you from their tax articles, presentations, and discussions in their long involvement with our chapter.

To get the best answers, send your questions in advance to Peggy Hall at [halloftaxes@gmail.com](mailto:halloftaxes@gmail.com). Though two hours will be devoted to Federal issues, you can submit California questions as well, to be answered as time allows.

The panel offers a great opportunity to get two hours of CE credit, and to make sure that attendees' questions are answered.

With 2 hours of CE on Federal Tax Topics, the target audience is: Enrolled Agents, CPAs, attorneys, CTEC Registered tax preparers, & unenrolled preparers.

### **PRESIDENT'S MESSAGE**

*by Aida Q. Torres, EA, President, EBAEA*

"Getting to know", the format of our "2016 Annual Retreat" which was held last July 30<sup>th</sup>, at the Chapter Office, meeting the time agenda from 9:00 AM to 2:00 PM. We have accomplished the "Welcoming" of all the incoming Board Officers, members and Directors, be familiarize to each and every one! To be more brief, concise and with "gusto" on our visions, goals, missions and expectations for this tax year 2016-2017! **BE Chapter of the year!**

The Board Officers and Directors were given their "Officer's Responsibilities" that entails their coveted "volunteer service" for the good of our Chapter! This will help us in the planning and implementation of our goals and mission! Being, our Immediate Past President, Patty Pringle, EA, from **2011 -2012,2014-2015, 2015-2016**, as our Parliamentary Adviser, based on her experiences pass on to us. To our Secretary, be in compliance on time with our BOD minutes. To our 1st V.P. & CSEA Director, to relate to our chapter what is going on with the state level, CSEA and be up-dated on the education

compliances! To our 2<sup>nd</sup> V.P. to be more on the lookout, to be well abreast on New EA's which is really focus on membership. For the increase and retention of members which is one of our goal! She's is also much versatile on Budget and finance, Bylaws and Communication, more so, that she is willing to take over our EBAEA Editor of our Newsletter! To our Treasurer, keeping our Chapter financially on going. To our one year and two-year term Directors, who will be more focus on helping us for the implementation of what we have planned for this fiscal tax year! For the rest of our Chapter Leaders, hooray to all of us! We need your help to be **"Chapter of the year"**!

Our August meeting was preceded by having our annual **"Meet & Greet"** at the Patio Garden of Holiday Inn, to welcome all the New EA's, who joined our Chapter since the beginning of this fiscal year with our honored guest, **CSEA 1st Vice President Ms. Torie Charvez**, to welcome them, to get to know them and vice versa, for them to know us! Let's give a round of applause to all our new members! See the photos later in this issue.

On August 30, 2016, we held our Annual Tax Practitioner/IRS Fall Seminar or as it is more commonly known "IRS Town Hall" jointly sponsored by EBAEA and Mission Society of Enrolled Agents. (see the separate article and photos later in this issue).

Save the date September 21st, 2016, for our **"Appreciation Night"** to all our Chapter Members! Our scheduled speaker for next month will be in the format of a Panel, question & answer with Phil Fiegler, Sal Romo and Lonnie Gary! Questions should be submitted ahead of time for research!

As your incoming President, assurance on my part for the enhancement of education for all current and incoming new members so as to improve and retain both existing and new members!

### **A DAY WITH THE IRS, FTB & EDD**

*by Sharon Hinchman, EA*

For those of you that missed it, we had a great Town Hall with the IRS and State agencies on August 30 at the Holiday Inn in Dublin.

Both agencies took the time to answer all the audience questions. This is really your best opportunity to ask a live person about your most troubling problem. It also gave me insight as to some of the problems the agencies are having with manpower allocations and some ways to better navigate the system. That alone was worth the price of admission.

Most of the presenters had come up through the ranks of their various agencies, giving us great information and answers to our questions. Our panel contained representatives from EDD as well as the income tax agencies.

All in all, it was a big bang for the buck. Next year the meeting will be back in the Silicon Valley. I will look forward to seeing you there.

At the seminar a question was addressed to the FTB Taxpayer Advocate, Marc Narlesky:

Question: Client had their bank account levied erroneously by the FTB. The FTB had returned the levied funds to the client, however, the bank was refusing to return the \$100.00 fee that was charged to the client for the cost to levy. Is there any way client can recover the \$100.00?

The FTB Taxpayer Advocate, Marc Narlesky responded that he would get back to the attendees as soon as he researched the question.

His responded the day after the seminar with the following answer: According to our Collections Procedures Manual, on-line at [FTB.CA.GOV](http://FTB.CA.GOV), Revenue and Taxation Code Section 21018 provides relief for fees by a third party when there was an order to withhold issued in error. There is information in both [Involuntary Case Resolution Section](#) and [Case Servicing Section](#) on pages 103 and 12, respectively, depending upon whether it is a personal income tax or business entity tax case.

To find it go to [FTB.CA.GOV](http://FTB.CA.GOV), Tax Professionals, Services, Resources, Procedures and Practices, Collections Procedures Manual. Or click on the hyperlink provided.

### **EBAEA MEMBERSHIP**

*by Gail Stan, EA*

Now that I am the Membership Chair for EBAEA, I have been running some reports from CSEA on our members. I spent many years doing data analysis at Chevron and thought I would share some of the demographics of our membership:

We currently have 305 members of EBAEA:

276 Regular Members

8 Professional Affiliates

20 Professional Associates

1 Student Member

301 of our members live in California in 50 different cities/towns and we have 1 member each in Illinois, Nevada, Texas and Virginia.

The earliest year of membership is 1977 with 2 members – Dave Britton & Charles Putney. We also have two members who joined in 1978 – Arthur Frazee and Luigi Pietrantoni.

And we are making good progress on our President's goal of being **"Chapter of the Year"** as we have added 29 members since the beginning of this year – 22 Regular Members, 3 Professional Affiliates and 4 Professional Associates (these are included in the 305 total members).

And to help you get to know our members, we are going to start running profiles of some of our members in each issue of the Bulletin. Each future issue will have

a profile of at least one Officer or member of the Board of Directors and one or two general members. If you are interested in being profiled, see the template later in this Bulletin – fill it out and return it to the editor at [EBAEA.Editor@gmail.com](mailto:EBAEA.Editor@gmail.com).

We want to reinstitute a previous tradition of giving each new member of EBAEA a Membership certificate. If you have never received an EBAEA Membership Certificate, please send an email to [Gail@gailstantaxes.com](mailto:Gail@gailstantaxes.com) and I will get one for you. You will have to come to a meeting or other EBAEA event to receive it as we don't have a budget for mailing them.

And finally, we want to give a big **THANK YOU** to Robert L. Seymour, EA who has been our Bulletin Editor for the past 2 years even though he moved to Chicago a year ago.

### **TAX TALK – SAVE THE DATE !**

*by Patty Pringle, EA*

**Registration is now open for Tax Talk 2016! Go to <https://www.123signup.com/calendar?Org=ebaea> (Copy and paste into your browser) or visit our website [ebaea.org](http://ebaea.org) and click on the events tab.**

Mark your calendars: **November 2 – 4** are the days for EBAEA's fall seminar, Tax Talk. You know from prior years that the speakers are excellent and the topics are timely. *See the flyer at the end of this Bulletin for all the details.*

#### **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 8:30am  
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

### **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>

### **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:

Oct 26 (Wed): Federal & State Basic Payroll Taxes, 9:00 am - 3:00 pm, 1515 Clay Street, 2nd Floor, Room 9 Oakland, CA; contact Mark Bole at [makbo@pacbell.net](mailto:makbo@pacbell.net) for more information

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

December 14 Federal & State Basic Payroll Taxes. Andrew Rogers, 455 Market Street, 6th Floor, San Francisco, 9am - 3:30pm contact Andrew Rogers at [Andy@TaxBuddha.com](mailto:Andy@TaxBuddha.com) for more information

**FOR SALE!**

### **TAX PRACTICE CLIENTELE FOR SALE**

Retiring EA seeking personable, knowledgeable, and organized EA or CPA to buy clients. Please be located in Berkeley, Oakland, or other No. Alameda Co. city. Returns are straight forward schedule C and/or E (including some with schedules A and/or D) prepared on Lacerte (proformas provided if requested). Approximately 50 clients. Buy some or all. Purchase cost is 50% of the fee you charge the client the first year. If interested, please contact [JanZtax@aol.com](mailto:JanZtax@aol.com). Serious inquiries only, please.

### **SELL YOUR PRACTICE TO LOCAL EA**

Experienced EA looking to purchase an EA tax practice in the Tri-Valley area. Ready to retire? I am ready to deliver excellent service to your clients. Option for ongoing, P/T employment. Call Greg at 925-218-2301 or email to [taxpro@adaptax.com](mailto:taxpro@adaptax.com).



## **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. (*In past years, the bulletin has been issued monthly except for April. Beginning with this issue, the Bulletin will sometimes be monthly and sometimes two months will be combined. September and October 2016 will each be monthly but November/December 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 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 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 Affiliates and Professional Associates 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.**

## **HUMOR**

*Various Political and Other Figures*

"People who complain about taxes can be divided into two classes: men and women.

— Unknown

"Next to being shot at and missed, nothing is really quite as satisfying as an income tax refund."

— F. J. Raymond, humorist

A tax loophole is "something that benefits the other guy. If it benefits you, it is tax reform."

— Russell B. Long, U.S. Senator

"Income tax has made more liars out of the American people than golf."

— Will Rogers, humorist



### **September 2016**

21 **EBAEA Dinner - EBAEA Panel Discussion**  
At Dublin-Pleasanton Holiday Inn

### **October 2016**

19 **EBAEA Dinner – Trusts Intermediate Level**  
Paul Hunt, Attorney at Law  
At Dublin-Pleasanton Holiday Inn

### **November 2016**

2 - 4 **EBAEA Tax Talk Seminar**  
At Dublin-Pleasanton Holiday Inn  
16 **EBAEA Dinner**  
At Dublin-Pleasanton Holiday Inn

### **December 2016**

21 **EBAEA Dinner**  
At Dublin-Pleasanton Holiday Inn



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## 2016 - 2017 Board of Directors and Committee Chairs

**President:** Aida Torres, EA      aida@aidatorres.com  
**1st VP:**

Sharon Hinchman, EA      sharon@alamo-tax.com  
**2nd VP:** Gail Stan, EA      gail@gailstantaxes.com

**Treasurer:** Carolyn Krieg, EA      ckrieg111@msn.com

**Secretary:** Peggy Hall, EA      halloftaxes@gmail.com

**Immediate Past President:**  
Patty Pringle, EA      eapattypringle@sbcglobal.net

**Director 2016 – 2018 (2 year):**

Mary M. Geong, CPA, EA      mmgeong@aol.com  
Mirasol Neufeld, EA      mira@meneufeld.com

**Director 2016 – 2017 (1 year):**

Katherine Judd, EA      katherinejudd@earthlink.net  
Lourdes Rabara, EA      lrabara@aol.com  
Ralph Nelson, EA      taxhelp@financial-harmony.com

**CSEA Director:**  
Sharon Hinchman, EA      sharon@alamo-tax.com

**Communication Committee (2<sup>nd</sup> VP) Chair:**

Gail Stan, EA      gail@gailstantaxes.com

**Bulletin:** Gail Stan, EA,      EBAEA.Editor@gmail.com

**Disaster Services:**  
Jan Bridges, EA      jan\_bridges@comcast.net

**Legislative:**  
Sharon Hinchman, EA      sharon@alamo-tax.com

**Membership:**  
Gail Stan, EA, EA      gail@gailstantaxes.com

**Membership Ambassador:**  
Joanne Anderson, EA      jander3812@aol.com

**Practice Preservation:**  
Linda Fox, EA      fox4tax@aol.com

**PIA:** Patty Pringle, EA      eapattypringle@sbcglobal.net  
**Quickfinders:**

Clare Flores, EA      clare@taxandpayroll.com

**Website:**  
Patty Pringle, EA      eapattypringle@sbcglobal.net

**IRS Practitioner Panel:**  
Phil Fiegler, EA      pf@philtax.com

**Education Committee (1<sup>st</sup> VP) Chair:**

Sharon Hinchman, EA      sharon@alamo-tax.com

**Continuing Ed:**  
Katherine Judd, EA      katherinejudd@earthlink.net

**Education Coordinator:**  
Marjorie Williams-Jones, EA      Marj@MarjTax.com

**Mini Seminar Team:**  
Patty Pringle, EA      eapattypringle@sbcglobal.net

**Program:** Peggy Hall, EA      halloftaxes@gmail.com  
**SEE Class:** vacant

**Tax Talk:**  
Patty Pringle, EA      eapattypringle@sbcglobal.net

**Town Hall:**  
Patty Pringle, EA      eapattypringle@sbcglobal.net

**Administration Committee (IPP) Chair:** vacant  
**Bylaws/SOP:** Gail Stan, EA      gail@gailstantaxes.com

**Chapter Office:**  
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](mailto:ebaea@ebaea.org)

Bulletin editor: [EBAEA.Editor@gmail.com](mailto:EBAEA.Editor@gmail.com). (Gail Stan, EA)

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

## Photos from Annual Meet & Greet



## Photos from Town Hall



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?



**Best Pricing Register on or before 10-15-2016 3 Days \$550.00 receive 24 Federal CPE  
Including 2 Hours of Ethics and 3 Hours of Federal Tax Law Updates.**

**Attend any 1 Day \$200.00 and Receive 8 Hours of Fed CE**

**Attend any 2 Days \$375.00 and Receive 16 Hours of Fed CE**

## **2016 TAX TALK**

**Holiday Inn - 6680 Regional Street, Dublin, CA 94568**

**Nov. 2nd, 3rd and 4th - 8:00 AM – 5:00 PM**

**Presented By**

**EAST BAY ASSOCIATION OF ENROLLED AGENTS**

<https://www.123signup.com/calendar?Org=ebaea> (Copy and paste into your browser)

or visit our website ebaea.org and click on the events tab

All Registration Includes: Continental Breakfast, Hot Lunch Selection, Afternoon Snacks and all Materials

### **Wednesday, November 2<sup>nd</sup>**

**Beanna Whitlock, EA**

**Ethics – 2 Hours CE**

**LLC's – 2 Hours CE**

**Tangible Property Regs – 2 Hours CE**

**The New IRS and what we can expect from them – 2 Hours CE**

**“Tax Talk after Hours” 5:30 PM to 7:00 PM**

**Enjoy Wine, Cheese and Crackers during a Q & A Session**

**Featuring**

**A well-known presenter from the CA Franchise Tax Board With paid Wednesday Seminar  
Registration Only**

### **Thursday, November 3<sup>rd</sup>**

**Vicki Mulak, EA, CFP**

**LLC's How to Liquidate – 4 Hours CE**

**Gerry Pusateri, EA**

**Understanding Property Sales – Pencil to Paper (detailed complex examples) – 4 Hours CE**

### **Friday, November 4<sup>th</sup>**

**Vicki Mulak, EA, CFP**

**Schedule C in depth including SE Retirement Plans – 4 Hours CE**

**Gerry Pusateri, EA**

**The “Gig Economy” Uber, Lyft and Airbnb – 2 Hours CE**

**Cynthia Leachmoore, EA**

**Community Property Rules including CA – 2 Hours CE**

**Special pricing for hotel accommodations at the Holiday Inn. Please visit the ebaea.org website and click  
on the events tab for additional information.**