
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
6:30  Holiday Party

Cost:  $20.00 with reservation by Monday, Dec. 11
       $30.00 with reservation after deadline

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 ebaea@ebaea.org (preferred) or call 800-617-1040.

TOYS FOR TOTS

Please bring your unwrapped toy for Toys for Tots to the December meeting and the Chapter will give you a glass of wine to go with the finger food at this Mixer.

Every year for the last 200 years (maybe only 20 years) Joanne Anderson has collected toys to bring to the Fire Stations for distribution. This is a great way for us to contribute as a chapter. If you have any questions please contact Joanne at 925-938-9086. Thank you for your participation.

HOLIDAY PARTY

EBAEA Holiday Party Wednesday, December 13th. Please join us for a joyous and fun time. Be sure to wear your Ugly Holiday Sweater. 1st, 2nd and 3rd place prizes will be given to the ugliest sweater. Appetizers will be served. Bring a "toy for a tot" ($10.00 or under and unwrapped) and receive a free glass of wine. Join in on singing holiday songs. Great time to network and talk about the upcoming tax season. No CE given this evening just fun fun fun!! The cost is $20.00 (each) bring a guest also for $20.00.

PRESIDENT'S MESSAGE

by Sharon Hinchman, EA, NTPI Fellow

November was a busy month. For those of you who didn’t attend Tax Talk, you missed a great three days of education. We have read over the reviews and are starting to put together next year’s seminar. We first need to check our speaker’s availability before we finalize the dates. Keep your calendars free for early November.

Our own Duncan Sandiland gave a great Practice Management mini seminar that gave us more food for thought on how to run our businesses. Although there was no CE, I think we can all say we learned a lot and took a good look at our intentions and business practices.

Reminder ------ December 13th is our Christmas Mixer. It’s the same time and place. Bring your toy for Toys for Tots and the Chapter will give you a glass of wine to go with the finger food. It’s a good chance to say hi to your friends and catch up – without having to cut your conversation short with a speaker. Remember to wear your UGLY CHRISTMAS SWEATER. Prizes!

Since this is a combined 2-month bulletin, I need to mention our upcoming activities for January. For those of you who are curious about foreign tax credits, January 17th is your chance. See Peggy’s write-up for details.
We are putting together our expert panel for Federal and State for February and March. Any Burning questions to answer? Make a list! Both months are always filled with a lively discussion.

Please remember. This is your chapter. If there is something you would like to see happen, let me know. I’m always open to suggestions.

CSEA LEGISLATIVE ACTION FUND
EBAEA CHALLENGE
By Gail Stan, EA, CSEA Director

As Vicki Mulak, Chair of CSEA’s Legislative Committee recently stated in an email to the Chapters, “CSEA advocates for the rights of both Enrolled Agents and taxpayers before the California State Legislature and regulatory agencies (FTB, EDD, CDTFA and SOS) in an effort to protect the rights of EAs to practice in California and for efficient and effective tax administration.

“CSEA’s legislative advocacy efforts are supported through the assistance of the Sacramento lobby firm, Aaron Read and Associates, LLC, resulting in vigilant bill watch, legislator visit campaigns and the coordination of CSEA joining in coalitions with other like-minded organizations to collectively oppose certain legislative outcomes. CSEA sponsored two successful Senate bills in 2010 and 2014 that culminated in LLC payroll conformity with EDD after more than 15 years of nonconformity.

“CSEA’s regulatory advocacy includes physical presence on the advisory boards of all the state tax agencies (FTB, EDD, CDTFA, and SOS), the annual State Tax Agency Liaison (STALM) and annual testimony at the Taxpayers’ Bill of Rights Hearing (TBRH). CSEA was instrumental in improving the annual and biennial statement of information filings with the SOS.

“But, there is a cost associated with advocacy and this is the reason for my contact. If you believe in the importance of advocacy, and when you consider that CSEA is one of the few membership organizations for tax professionals that is actively engaged in consistent, effective advocacy, would you consider a chapter donation to the CSEA Legislative Advocacy Fund (LAF)? Donations to LAF, from chapters and individuals, are critical in ensuring that our advocacy and regulatory efforts can continue without putting an even greater strain on the CSEA budget.”

CHALLENGE: The EBAEA Officers and Board of Directors voted at our October meeting to offer a challenge to our members – the Chapter will match individuals’ contributions to CSEA’s Legislative Action Fund (LAF) up to a maximum of $1,500 for donations made by our December 13, 2017 meeting. The EBAEA check will be presented at the CSEA Board of Directors meeting on January 7, 2018 in Sacramento.

There are 2 ways to donate:
1. Write a check to CSEA LAF and bring it to the December 13, 2017 meeting.
2. Donate through the CSEA website and send a copy of your receipt to the EBAEA office or bring it to the December 13, 2017 meeting.

JANUARY PRESENTATION
By Peggy Hall, EA

The presentation at our January meeting will be a 2 hour program by Park Chamberlain, EA on Form 1116 Foreign Tax Credits.

Who are your form 1116 Clients?
- Investors with foreign taxes on dividends and interest on 1099s and K-1s from US firms
- Individuals with foreign earned income
- Investors holding stocks or mutual funds in foreign accounts
- Investors in rental properties or investment real estate outside the USA
- Heirs to foreign assets

Topics to be Covered
- Underlying Principles
- Determining Foreign Source Income
- Allocating Deductions to Foreign Source Income
- Determining Foreign Taxes Paid
- Calculating the Credit
- Strategic Situations
- Extra Credit: Foreign Losses

MEMBERS SPEAK
Upcoming presentations by EBAEA Members include:

12/7/17 – Mark Bole – Basic Payroll 9 am – 3 pm
Oakland, 1515 Clay Street Room 9

12/13/17 – Andy Rogers – Basic Payroll 9 am – 3 pm
San Francisco, 455 Market Street, 6th Floor

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.
Tax Associate wanted to work with retirement minded EA. Equity Share/Option to buy. Great location in Tri-Valley. Loyal well-established client base. Contact Barbara at 510-255-5583

Since 1991, our firm has served the Tri-Valley working individuals, businesses, trust and estates in accounting, bookkeeping, tax compliance, planning and resolution.

JOB QUALIFICATIONS - We are looking for an experienced tax professional to prepare tax returns for the coming tax season, about 20-30 hours a week and could evolve to part-time year-round. Hours are flexible. Candidate should have experience working in a CPA or EA firm. $25 -$35, DOE. Contact Steve Kau 925-242-1300.

EBAEA has several positions that need to be filled:

- **2nd Vice President** – Patty Pringle stepped up to fill this position temporarily but as a two-time Past President, she really does not want to continue up the chairs again. So, we need someone to volunteer to be 2nd VP with the intention of moving up to 1st VP and then President. Please contact President Sharon Hinchman, EA or 1ST VP Gail Stan, EA if you have questions.

- **Legislative Representative** – This position is the Representative from EBAEA to the CSEA Legislative Committee. You would be responsible for attending a monthly telephone call and preferably the CSEA Committee meetings 3 times a year – currently one in June in Reno and 2 in Sacramento in September and January.

- **Audio/Visual Technical Advisor** – Dagmar Bedard, EA has held this position for the past several years and would like to step down. This position takes care of the microphones and projector used at our monthly meetings so needs to be someone who will be at all the meetings. Contact Dagmar if you have any questions.
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  
(925) 634-8297

**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 8:30am  
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  
Peggy Hall EA  
(925) 388-1040

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**Tax Facts**

The IRS sends out 8 billion pages of forms and instructions each year. Laid end to end, they would stretch 28 times around the earth.

American taxpayers spend over $200 billion and 5.4 billion hours working to comply with federal taxes each year, more than it takes to produce every car, truck, and van in the United States.

The amount of effort needed to calculate and pay federal income for individuals and businesses in the United States is the equivalent of a staff of 3 million people working full-time for a year.

Taxes eat up 38.2% of the average family’s income; that’s more than for food, clothing and shelter combined.

The federal form 1040 was introduced in 1913 and was required of U.S. citizens and legal permanent residents with a net income of $3,000 or more for the taxable year. It consisted of just three pages.

WWII led to the creation of the Bureau of Internal Revenue, which later became the Internal Revenue Service (IRS). The IRS is the world’s largest accounting and tax-collection organization.

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**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. *(There will be no January issue of the Bulletin; we will resume publication for February 2018.)*

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](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 Associates and Students 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.

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Merry Christmas and Happy New Year 2018
**2017 - 2018 Board of Directors and Committee Chairs**

**President:**  
Sharon Hinchman, EA  
[sharon@alamo-tax.com](mailto:sharon@alamo-tax.com)

**1st VP:** Gail Stan, EA  
[gail@gailstantaxes.com](mailto:gail@gailstantaxes.com)

**2nd VP:**  
Patty Pringle, EA  
patty@eastbaytaxmatters.com

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

**Secretary:** Katherine Judd, EA  
kjuddea@gmail.com

**Immediate Past President:**  
Aida Torres, EA  
aida@aidatorres.com

**Director 2017 – 2019 (2 year):**  
Peggy Hall, EA  
halloftaxes@gmail.com
Dan Leonard, EA  
dan@marathonrp.com
Cheryl Meder, EA  
cmeder5@gmail.com
Lourdes Rabara, EA  
lrabara@aol.com

**Director 2017 – 2018 (1 year):**  
Mary M. Geong, CPA, EA  
mmgeong@aol.com
Ralph Nelson, EA  
taxhelp@financial-harmony.com

**CSEA Director:**  
Gail Stan, EA  
gail@gailstantaxes.com

**Communication Committee**  
**Chair:** Gail Stan, EA  
gail@gailstantaxes.com

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

**Disaster Services:**  
Jan Bridges, EA  
jan_bridges@comcast.net

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

**Legislative:** vacant

**Membership:** Aida Torres, EA  
aida@aidatorres.com

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

**PIA:** Patty Pringle, EA  
patty@eastbaytaxmatters.com

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

**Quickfinders:**  
Clare Flores, EA  
clare@taxandpayroll.com

**Website:**  
Patty Pringle, EA  
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**Education Committee**  
**Chair:** Sharon Hinchman, EA  
sharon@alamo-tax.com

**Continuing Education:**  
Katherine Judd, EA  
kjuddea@gmail.com

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

**Mini Seminar Team:**  
Patty Pringle, EA  
patty@eastbaytaxmatters.com

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

**SEE Class:** vacant

**Tax Talk:**  
Patty Pringle, EA  
patty@eastbaytaxmatters.com

**Town Hall:**  
Patty Pringle, EA  
patty@eastbaytaxmatters.com

**Administration Committee**  
**Chair:** vacant

**Bylaws/SOP:** Gail Stan, EA  
gail@gailstantaxes.com

**Audio/Visual Technical Advisor:**  
Dagmar Bedard  
tax@dagmarbedard.com

**Chapter Office Administrator:**  
Patty Pringle, EA  
patty@eastbaytaxmatters.com

**Chapter Office Liaison:**  
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

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**EAST BAY ASSOCIATION OF ENROLLED AGENTS**  
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Web Page [http://www.ebaea.org](http://www.ebaea.org)

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The East Bay Association of Enrolled Agents (EBAEA) meets monthly except for the month of April. Meetings are usually held at the Dublin Holiday Inn although occasionally, we will meet somewhere else with plenty of notice to our members of the change in location for a particular month.

**Dublin Holiday Inn**  
6680 Regional St.  
Dublin, CA 94568
Recognizing our members who are Veterans
Practice Potential Seminar

Speaker Duncan Sandiland, EA
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?