**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*

February 2019

**NEXT MEETING:**  **Wed., Feb. 20, 2019**

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

6:30  Dinner Buffet

7:00  Program:  **“CA Tax Panel”**

Cost:  $40.00 with reservation by Monday, Feb. 18

$50.00 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 ebea@ebaea.org (preferred) or call 800-617-1040.

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**February Session: CA Tax Panel**

Speakers:  Karen Brosi, EA and Susan Maples (FTB Taxpayer Advocate)

This month, we have our annual panel discussion on California tax issues. Submit your most challenging questions! The panelists will first answer and discuss questions submitted in advance by attendees. Maximize your free research by getting your FTB questions to Mike Power early. The panelists will research your question for you! But we must be courteous and give them as much lead time as possible. If time allows, questions submitted at the dinner will be addressed, but questions that were submitted in advance by email will be considered first.

Please send your panel questions to our scribe, Michael Power, CFP, EA at mpower@powerinvesting.net. (Friday or Sat prior to the Wed meeting is best.) Mike will accept all questions right up to about 2 hours before the meeting. You can also submit at the meeting, but time limits might mean your Q is not A’d. The Questions and Answers are usually blasted out to attendees within a week of the meeting. If you have a pressing need for a faster write up, email Mike directly as he has usually composed the Q&A by Friday.

**Our panelists:**  Karen Brosi, EA, is well known to EBAEA members from presentations to the Chapter and various seminars. She has been practicing in Palo Alto as an Enrolled Agent and CFP for over 20 years. She was a senior tax specialist and director of financial planning at a respected Palo Alto CPA firm, prior to forming her own practice. Karen is a past President of the Golden Gate Chapter, and past officer of CSEA. She speaks often at CSEA SuperSeminar, and for Western CPE, and writes for major tax publications.

Susan Maples is the Taxpayers’ Rights Advocate with the Franchise Tax Board (FTB). She has been with the FTB for 20+ years working in both Sacramento and the Southern California field offices. She started as an auditor and has experience with personal income tax and corporate tax law. Susan also has experience as a public affairs spokesperson and presenter with the education and outreach program.

The session will be 2 hours and there is no IRS Continuing Education since it is CA tax info.

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**PRESIDENT'S MESSAGE**

*by Gail Stan, EA, MBA, MLS*

As there was no Bulletin in January, I will try to bring you up-to-date on what had been happening with our Chapter and what is coming up.

We did not have a big turnout for the Holiday Mixer but those who attended had a great time. See the photos later in this Bulletin.

At the January Board meeting, we voted to reinstate the Complimentary Dinner for first time attendance of
new Enrolled Agents. We are always glad to have new Enrolled Agents join us and see what we are all about.

At our January dinner meeting, we had a great presentation from Steven L. Walker, Attorney-at-Law on “Virtual Currency and the IRS Passport Program.” If you missed this, you have a lot of catching-up to do. Virtual Currency will become an IRS audit issue and the penalties will be heavy. See IRS Notice 2014-21. The presentation and accompanying documents are available to download from the EBAEA website from the “Material Downloads” tab.

January 26 was CSEA’s annual Tax Help Day. See the article and photo later in this Bulletin.

February is our annual CA Tax Panel and we welcome Karen Brosi, EA and Susan Maples from the FTB Taxpayers’ Rights Advocate. So, get your questions in early (see the first article in this Bulletin).

March is our annual Federal Tax Panel and we have an impressive group of panelists – Karen Brosi, EA, Sharon Kreider, EA, CPA and Joe Calderaro, EA. Again, you want to get your questions in early – details will be in the March Bulletin.

And 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 DIRECTOR’S MESSAGE**
by Sharon Hinchman, EA, NTPI Fellow

The CSEA board meeting was held on January 6th in Sacramento. While we hoped to clear several issues dealing with the new affiliation agreement with NAEA, and CSEA’s change to a calendar year, neither issue was settled.

In the case of the affiliation agreement, CSEA recommended several language changes to the original proposed by NAEA. Because both organizations are California Corporations, much of the contract needed to be rewritten to conform with California law. NAEA’s changes were not yet available for our meeting. They were submitted January 15. The directors were sent a copy and asked for comments. Cynthia Leachmore is assembling all comments with a discussion to follow by phone.

Leslie Cain, our EVP, has proposed that CSEA switch from a fiscal year to a calendar year to make the budgeting easier. With our consolidation of the Super Seminar to one location and at the end of June, submitting a working budget for July 1st with the bulk of our income dependent on an event in the same time frame, is challenging. While most chapters are affiliates of CSEA, East Bay and a few others are incorporated. The question was raised as to whether there was a need for East Bay to switch as well. This measure too was tabled for further discussion.

The Board will have a phone meeting in May which will, hopefully, give us closure on both issues.

**TAX HELP DAY – JANUARY 26**
by Gail Stan, EA, MBA, MLS

Chapter members Greg Crofton, EA, Gail Stan, EA, Patty Pringle, EA and Linda Fox, EA manning the booth at the Pleasanton Farmers’ Market

CSEA declared January 26, 2019 as Tax Help Day and asked all the chapters to hold an event to get out the word about Enrolled Agents.

For the second year, Linda Fox graciously allowed us to use her space at the Pleasanton Farmers’ Market to
set up our booth and advertising. Don Wayne, EA also participated. And we had two unexpected guest participants from H&R Block Advisors – Christina Correa, Office Manager and James Settle, EA who is not a member of CSEA/NAEA but wanted to help get the word out about Enrolled Agents.

The goal of Tax Help Day is to expose as many people as possible to who Enrolled Agents are and what we do. We answered tax questions for about 20 people and talked to another 10 or so about Enrolled Agents. The average weekly attendance at the Farmers’ Market is 2500 people so if half of those walked by our booth, 1250 people saw our signs and were exposed to “Enrolled Agents” which is the goal of Tax Help Day.

**News from the CSEA Education Committee and the Public Information (PIA) Committee**

*By Patty Pringle, EA*

This year I am serving on both committees and we have been busy working on some new member benefits. We will soon be rolling out a new Enrolled Agent brochure. There will be 3 options available:

1. You can log in to the CSEA website with your member log in and print the color brochure yourself and be able to edit to include your name, address, phone number, email, website etc.
2. You can download the pdf or jpeg and take it to your printer (you may be able to get the new discount from Office Depot if you signed up through CSEA)
3. Order the brochures from CSEA directly.

The Education Committee will be bringing the “CSEA Roadshow” to your area. CSEA and several chapters throughout the state are combining forces to bring you a hot topic and excellent speaker. I’ll provide more information before the end of tax season. Stay tuned.

**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.
Update on the NAEA Affiliate Agreement
By Cynthia Leachmore, EA, CSEA President

As you know, CSEA has been working with NAEA to amend the proposed NAEA Affiliate Agreement that contained multiple areas of concern for our organization. In the past few months, NAEA has listened to our concerns - and those of other Affiliates - and has revised the document in both tone and content, giving CSEA most of what we asked for.

The revised agreement was received after the Board met in January. It has been sent to the Board for their review and is available for download for your review as well.

There is one issue that we asked NAEA for that is left to be negotiated -- dues collection. An additional uncontested issue has become relevant in light of declining membership renewals at both the State and National levels, and that is the requirement for all CSEA Enrolled Agent members to also be members of NAEA.

At the January CSEA Board meeting, the Board and those in attendance discussed those two issues. The Board came to a consensus opinion (not a vote) that having NAEA collect our dues and hold them for up to 30 days was a severe hardship to our organization, as our financial situation is still precarious, particularly in the months of November-January. As it is, we have had to access our line of credit to cover necessary operations such as payroll during those lean months. CSEA EVP Leslie Cain and I spoke with NAEA EVP Bob Kerr regarding this hardship, and NAEA is taking a second look at this section of the agreement, though they have stated that they feel they have conceded a great deal already.

Regarding the dual membership requirement for CSEA Enrolled Agents to be members of NAEA, this provision is part of NAEA's bylaws, so it is not something to be negotiated. Since January of last year, CSEA has had a California Enrolled Agent Associate category (CAEA) that allows new Enrolled Agent members the choice of joining as a full member (CSEA/NAEA), or an associate member (CA only). Signing the agreement will mean that this category will be eliminated, and those new Enrolled Agent members who signed up as associates will have to convert to full membership when their renewal comes due.

At this time, many Board members have indicated that they would sign the agreement if the dues collection issue is resolved, understanding that we could lose most of the CAEA associates to non-renewal.

I am reaching out to you for the following:

1) What do you think of the new agreement?
2) Would you be willing to sign it as it stands now? Please explain your answer.
3) If you feel that there are segments of the agreement that you object to, are there areas within those issues that you could find some compromise? If so, what would they be?

We will be posting the agreement on the website for members to view as well, with the request that they contact you with their feedback, if any. The Agreement is available at https://www.informz.net/CSEA/data/images/NAEA%20Agreement%20January%202019.pdf.

I respectfully request that you share the opinions of your chapter by the end of April. This allows time for the Directors to consider your information before voting in May at our online meeting.

Thank you so much for your service to our Society.

Warmly,
Cynthia

Please send your comments to Gail@gailstan-taxes.com and I will consolidate them to report to CSEA.
RESOURCES AVAILABLE

New IRS Taxpayer Advocate Service website
https://www.irs.gov/taxpayer-advocate

CSEA website now has a tutorial for how to use - 14-minute YouTube video

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.

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.

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.

Small Group Tax Meetings

Antioch/Brentwood Fridays 8:00 am
Brentwood Café, 8500 Brentwood Blvd, Brentwood
Ken Seamann EA (925) 634-8297

Danville Area 2nd Tue 8:30 am
Life is Sweet Bakery, 155 Railroad Ave, Danville,
Michael Power EA, CFP (510) 366-8836

Oakland Area (Near BART) 4th Tue 9:00 am
Buttercup Café, 229 Broadway, Oakland
Andy Rogers EA (510) 332-0401

Livermore Area 2nd & 4th Thurs 8:45 am
Brick Café, 833 E. Stanley Blvd, Livermore (New)
Allison Johnson, EA 925-518-0882

Castro Valley 3rd Tue 8:30 am
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
2018 - 2019 Board of Directors and Committee Chairs

President:
Gail Stan, EA  gail@gailstantaxes.com

1st VP:
Cheryl Meder, EA  cmeder5@gmail.com

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

Treasurer: Lourdes Rabara, EA  LRabara@ssflp.com

Secretary: Katherine Judd, EA  kjuddea@gmail.com

Immediate Past President:
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SEE Class: vacant
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Chapter Office Liaison:
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Nominating:
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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
December Mixer

Below is the "Ice Breaker" we used to start the Mixer. You had to talk to different people and get them to sign on your sheet for an item that they had done and they could only sign one item per sheet to start with. Later we realized that we did not have 25 people attending so we allowed for 2 signatures per person per sheet. There are 25 items and 6 people found someone to sign for 24 of them – no one got all 25! From those 6, we drew a completed form and awarded a bottle of wine.

Can you guess which one of these items no one in the room had done?

1. Have you ever been to New Zealand?
2. Have you ever been to the Louvre?
3. Have you ever been to Alaska?
4. Have you ever been sky diving?
5. Have you ever been in a cooking contest?
6. Have you ever participated in a formal debate?
7. Have you ever been to the Great Wall of China?
8. Have you ever been snow skiing?
9. Have you ever been water skiing?
10. Have you ever climbed the Statue of Liberty?
11. Have you ever piloted an airplane?
12. Have you ever ridden a motorcycle?
13. Have you ever been scuba diving?
14. Have you ever broken a bone?
15. Have you ever played golf?
16. Have you ever ridden a horse?
17. Have you ever been to the Grand Canyon?
18. Have you ever been to a Disneyland outside of the U.S.?
19. Have you ever been on a television show?
20. Have you ever won a slot machine jackpot of more than $1,000?
21. Have you ever been a school teacher?
22. Have you ever worked in a laboratory?
23. Have you ever milked a cow?
24. Have you ever been on a cruise?
25. Have you ever been in a theatrical production?