July 2019

This program qualifies for 2 hours of CE.

Learning Objectives:
1. What tax professionals should know about trusts/estate administration?
2. Dealing with out of state trustees, out of state beneficiaries, domicile, situs.
3. Common errors. What to avoid?

BIO: Frank R. Acuña is a founding partner of ACUÑA FILES. He is a California State Bar certified estate planning, trust, and probate law specialist. His practice includes estate planning; inheritance litigation; business succession planning; special needs trusts; and farm, ranch, and vineyard succession planning. Mr. Acuña has taught tax seminars for the National Tax Practice Institute, the California Society of Enrolled Agents, the California Society of Tax Professionals, a number of state and local chapters of the National Association of Enrolled Agents.

July 2019 Session: Critical Tax Stuff You Need to Know About Trusts; Situs, Distributable Net Income, Who is the Client?

Speaker: Frank R. Acuña, Esq.

Requirements for the preparation of IRS reports for Trusts, Forms 1041 and possibly 706 or 709 are dependent on the form of the Trust Document, the State it was formed, and the location of the Trustee and/or Beneficiaries. Frank Acuna is very knowledgeable on these issues and will cover the best way to review the Trust Documents, how to determine how various state laws will effect the IRS reporting, how to determine the taxable amounts distributed, the difference between domicile and situs and how they affect reporting.

Tax Talk 2019
November 12-14, 2019

The East Bay Association of Enrolled Agents Annual Fall Seminar Tax Talk 2019 will be held at the Holiday Inn Dublin, CA on November 12th, 13th and 14th – Tuesday, Wednesday and Thursday.
**PRESIDENT'S MESSAGE**
*by Gail Stan, EA, MBA, MLS*

It is the start of a new EBAEA organizational year and lot of returning faces on the Board of Directors. We have lost a lot of members in the last couple of months – in May, we had a total of 256 members and as of July 14, we are down to 207 members. And only 148 of those members are Full Members (members of both NAEA and CSEA) who can vote and serve on the Board of Directors. We need to encourage fellow EAs to join us!

At the June Board meeting, we voted to increase the monthly dinner meeting fee by $5 to $45 for reservations before the Monday night deadline, and $55 for attendees who don’t make a reservation and just show up. The Holiday Inn raised the price of our meals, so this increase just covers the increased cost. The chapter does not make any money on the dinner meeting, but we cannot lose money on them either. See the separate article about the Dinner Subscription.

We have a great program scheduled for our July 17th meeting “Critical Tax Stuff You Need to Know About Trusts; Situs, Distributable Net Income, Who is the Client?” I am looking forward to hearing what Frank Acuña has to say.

Our Education Chair Patty Pringle is working hard on both the IRS Townhall and our own Tax Talk Seminar. The IRS Townhall is scheduled for August 22 and is co-sponsored with Mission Chapter. We will publish details as soon as they are available.

And then mark your calendars for East Bay’s Tax Talk 2019 on November 13-15. As we have done in recent years, you will be able to attend any 1 day, 2 days or all 3 days. Details will be published as soon as they are available.

**DINNER SUBSCRIPTIONS AVAILABLE**

**Offer Expires 8/15/19**

With the beginning of our new fiscal year, we are once again offering the popular dinner subscription. This plan grants you automatic reservation at all 11 Chapter dinner meetings for one locked-in price, so you are immune to any price increases due to different venues, additional CE offered, etc. The cost for the dinner subscription is $400.00. You receive all monthly dinner meeting offerings (10) and also includes the December Holiday Party (a total of 11 scheduled offerings). A savings of $95.00 from the regular price. You may also register online [https://www.123signup.com/calendar?Org=ebaea](https://www.123signup.com/calendar?Org=ebaea)

This plan is only offered through our August meeting and takes your summer vacation into consideration.

To enroll, sign up online as normal and bring a check for the remaining amount to the dinner meeting. The Board of Directors requests that if you are not able to make a meeting, please contact the chapter office and cancel or say who is attending in your place. There are no refunds for dinners not used. If you have any questions, please email the Chapter Office info@ebaea.org

**2018-2019 Year in Review**
*By Gail Stan, EA, President*

Every year each chapter is asked to write a “Year in Review” article about the chapter to be included in the CSEA Year in Review publication which is made available at the CSEA Annual Meeting. Below is the article submitted by EBAEA for the June 2019 Annual Meeting. If you would like to see the whole publication, it is on the CSEA web site [https://www.csea.org/CSEA/CSEA/Your_CSEA/Governance/Governance_Docs.aspx](https://www.csea.org/CSEA/CSEA/Your_CSEA/Governance/Governance_Docs.aspx). Scroll down to the bottom of the page and on the right-hand side you will see “Year in Review” for several years.

“For the 2018-2019 operating year, East Bay focused on 3 main areas – Education, PIA and Fun.

10 of our 11 monthly dinner meetings included presentations or panels for a total of 14 hours of Federal CE and 2 CA CE. In August, we co-hosted with Mission Chapter an IRS Fall Seminar with 6 hours of Federal CE. In October, East Bay sponsored our annual 3-day Tax Talk Seminar with 24 hours of Federal CE. And then there are our 5 monthly small group meetings in various locations and our 85+ email only discussion group.

For PIA, we participated in Tax Help Day at the Pleasanton Farmer’s Market. Members of East Bay answered tax questions for about 20 people and explained what an EA is to another 10 people. We don’t know how many people actually saw our booth and signage but the average weekly attendance at the Pleasanton Farmers’ Market is 2500 people so if half of them walked by our booth, then 1250 people saw it. And for the first time, East Bay participated in the biannual “East Bay Stand Down” for homeless and at-risk military Veterans at the Alameda County Fairgrounds. Four of our members and one former member provided tax advice and help to veterans. Our presence was very well received, and we have been asked to participate in the next one in 2020.

What can I say about Fun? Before our August Dinner meeting we have our annual “Meet and Greet” for new members of East Bay to meet with Board members and other chapter members. New members are anyone who became a member during the previous 12 months. Before our September meeting we have our annual “Member Appreciation.” For the second year in December, we held a Holiday Party rather than a regular dinner...
meeting. It included an Ugly Holiday Sweater contest with a prize for the ugliest sweater and an “Ice Breaker” game with a prize. There is “No talking taxes;” this is an opportunity to get to know your colleagues as people. And for 20+ years, bring a toy for "Toys for Tots;" we filled up the trunk of the member who volunteers to take the toys to the Fire Department. And if that is not enough fun, sometime after April 15, various members have volunteered to host a TGIO (Thank God It’s Over) potluck.

A very successful year for East Bay.”

**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.

---

**Join a small group meeting!**

---

**Small Group Tax Meetings**

<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>Time</th>
<th>Location Details</th>
<th>Contact</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>July 2019</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Antioch / Brentwood</td>
<td>17, 21</td>
<td>EBAEA Dinner</td>
<td>Dublin Holiday Inn</td>
<td>Ken Seamann EA</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(925) 634-8297</td>
</tr>
<tr>
<td></td>
<td>Aug 2019</td>
<td>EBAEA Dinner</td>
<td>Dublin Holiday Inn</td>
<td>Ken Seamann EA</td>
</tr>
<tr>
<td></td>
<td>21</td>
<td></td>
<td></td>
<td>(925) 634-8297</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sep 2019</td>
<td>EBAEA Dinner</td>
<td>Dublin Holiday Inn</td>
<td>Michael Power EA</td>
</tr>
<tr>
<td></td>
<td>18</td>
<td></td>
<td></td>
<td>(510) 366-8836</td>
</tr>
<tr>
<td></td>
<td></td>
<td>EBAEA Dinner</td>
<td>Dublin Holiday Inn</td>
<td>Andy Rogers EA</td>
</tr>
<tr>
<td></td>
<td>21-22</td>
<td></td>
<td></td>
<td>(510) 332-0401</td>
</tr>
<tr>
<td></td>
<td></td>
<td>CSEA Board and Committee Meetings</td>
<td>Sacramento, CA</td>
<td>Peggy Hall EA</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>(925) 388-1040</td>
</tr>
<tr>
<td></td>
<td>Oct 2019</td>
<td>EBAEA Dinner</td>
<td>Dublin Holiday Inn</td>
<td></td>
</tr>
<tr>
<td></td>
<td>16</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Nov 2019</td>
<td>EBAEA Tax Talk Seminar</td>
<td>Dublin Holiday Inn</td>
<td></td>
</tr>
<tr>
<td></td>
<td>12-14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>EBAEA Dinner</td>
<td>Dublin Holiday Inn</td>
<td></td>
</tr>
<tr>
<td></td>
<td>20</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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.

There will be no August Bulletin as the Bulletin Editor will be on vacation. Watch your email for details of the August topic. And don’t forget the “Meet and Greet” for new members before the August 21st Dinner meeting.

And also watch for details for the August 22 IRS Town-hall.
2019 - 2020 Board of Directors and Committee Chairs

To contact any of the Officers & Volunteers below other than the Bulletin Editor, email the Chapter Office ebaea@ebaea.org and the email will be forwarded to the appropriate person.

(We have removed members email addresses as they are being used by scammers to request inappropriate financial payments and other scam practices.)

President: Gail Stan, EA  
1st VP: Patty Pringle, EA  
2nd VP: Sharon Hinchman, EA  
Treasurer: Lourdes Rabara, EA  
Secretary: Katherine Judd, EA  
Immediate Past President: Gail Stan, EA

Director 2019 – 2020 (1 year):  
Carolyn Krieg, EA  
Sassa Oznowicz, EA  
Aida Torres, EA

Director 2019 – 2021 (2 year):  
Greg Crofton, EA  
Peggy Hall, EA

CSEA Director: Sharon Hinchman, EA

Education Committee

Chair: Patty Pringle, EA  
Continuing Education: Katherine Judd, EA  
Education Coordinator: Marjorie Williams-Jones, EA  
Mini Seminar Team: Patty Pringle, EA  
Program: Peggy Hall, EA  
SEE Class: Vacant  
Tax Talk: Patty Pringle, EA  
Town Hall: Patty Pringle, EA

Communication Committee

Chair: Gail Stan, EA  
Bulletin: Gail Stan, EA, EBAEA.Editor@gmail.com  
Disaster Services: Jan Bridges, EA  
IRS Practitioner Panel: Phil Fiegler, EA  
Legislative: Linda Fox, EA  
Membership: Sharon Hinchman, EA  
Membership Ambassador: Joanne Anderson, EA  
PIA: Vacant  
Practice Preservation: Linda Fox, EA  
Quickfinders: Clare Flores, EA  
Website: Patty Pringle, EA

Administration Committee

Chair: Vacant  
Bylaws/SOP: Gail Stan, EA  
Audio/Visual Technical Advisor: Eric Vale  
Chapter Office Administrator: Patty Pringle, EA  
Chapter Office Liaison: Dagmar Bedard, EA  
Financial Review: Gail Stan, EA  
Nominating: Sharon Hinchman, EA  
Volunteer Coordinator: Gail Stan, EA

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