November 2018

NEXT MEETING: Wed., Nov. 14, 2018

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
7:15 Program: “Identity Data Compromise”

Cost: $40.00 with reservation by Monday, Nov. 12
$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 ebaea@ebaea.org (preferred) or call 800-617-1040.

November Session: “Identity Data Compromise”

Speaker: Terri Malone, IRS Senior Stakeholder Liaison

It’s not a matter of “if” but “when.” When a tax professional’s computer is hacked, it creates a significant threat to their clients and the practitioner’s livelihood and the U.S. tax system.

If your system has been hacked, what do you do?

Reporting data compromises immediately and working with the IRS is critical to minimizing the impact of this crime.

Terri will also do a Short update on the TC & JA.

Terri Malone Bio

Terri Malone has been with the Internal Revenue Service for 34 years. She is currently a Senior Stakeholder Liaison Specialist in IRS’ Communications and Liaison Division. Terri works with tax professionals to identify ways the agency can be more responsive to customers’ needs, and coordinates IRS outreach and education to the tax practitioner community and small business owners.

PRESIDENT’S MESSAGE

by Gail Stan, EA, MBA, MLS

Whew! October was sure busy – getting the last of those returns on extension taken care of and then attending our annual 3-day Tax Talk Seminar which was held October 29-31. Talk about a lot of information to take in! I attended all 3 days and continue to be impressed with the quality of our speakers – Beanna Whitlock, Vicki Mulak and Lisa Ihm who did a fantastic job. And thanks to Patty Pringle and everyone who helped get the seminar organized or provided support at the seminar.

Our November dinner meeting has been moved a week earlier to November 14, otherwise it would have been the day before Thanksgiving. Come join us to hear Terri Malone from the IRS on “Identity Data Compromise.” And bring an unwrapped toy for “Toys for Tots” and get a complimentary glass of wine at the December Mixer.

The December Mixer last year was a lot of fun, so we are going to do it again this year. The date has also been moved to a week earlier than normal and will be on December 12 at the Holiday Inn. There is no talking about “taxes” allowed. The purpose of the Mixer is to get to know your colleagues as individuals. We will have an “Ice Breaker” game to get started and an “Ugliest Christmas Sweater” contest. This will not be a dinner but will have heavy hors d’oeuvres. Bring an unwrapped toy for “Toys for Tots” and receive a complimentary glass of wine.

Happy Holidays to everyone!
CSEA NEWS
by Gail Stan, EA, MBA, MLS

Hopefully you have all heard about the CSEA-NAEA Affiliate Agreement that CSEA has been asked to sign. CSEA President Cynthia Leachmoore sent out an email on October 18 soliciting input from all members on this agreement. That email is reprinted later in this Bulletin.

If you have comments that you would like to make about the Agreement, you can send them directly to Cynthia at info@CSEA.org or you can email me at Gail@GailStanTaxes.com.

The CSEA Board of Directors will be making their final decision on the Agreement at the January 6, 2019 Board Meeting in Sacramento.

TOYS FOR TOTS

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

MEMBERS SPEAK

Upcoming presentations by EBAEA Members include:

11/13/18 – Mark Bole – 9 am - 3 pm, Dublin Library, 200 Civic Plaza, Community Room Dublin, CA 94568.

12/19/18 – Michele Zimmerman – 9 am - 3 pm, Elihu M. Harris State Building 1515 Clay Street Oakland, CA

Join a small group meeting!

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 (NEW)
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**
Fridays 8:45 am
No permanent meeting place at the moment
Jerrilynn Krebs EA (925) 606-8181

**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

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.
November 2018
14 EBAEA Dinner - Dublin Holiday Inn
This is a new date for this meeting
Topic – Identity Data Compromise
Speaker – Terri Malone, IRS

December 2018
12 EBAEA Mixer - Dublin Holiday Inn
This is a new date for this meeting
Not a regular meeting, this will be a Mixer with heavy appetizers. Bring a toy for Toys for Tots and receive a glass of wine from the Chapter. We will also have a competition for the “Ugliest Christmas Sweater.”

22 Thanksgiving

January 2019
1 New Year’s Day

February 2019
20 EBAEA Dinner - Dublin Holiday Inn
Topic – CA Tax Panel

March 2019
20 EBAEA Dinner - Dublin Holiday Inn
Topic – Federal Tax Panel

April 2019
No Meeting – Everyone is too Busy!

SEASONAL TAX PREPARERS NEEDED

In the heart of City of Hercules Business Parkway, QUIA, TORRES & ASSOCIATES, INC., A FINANCIAL & TAX PREPARATION FIRM, seeks an energetic, EA License a must, seasonal tax preparer Feb. – April, 2019. At least 5 years of tax experience using professional tax software to prepare accurate returns required. Strong workpaper and document management oriented and excellent written and verbal communication skills required. We use Lacerte and QuickBooks in our positive, business casual office. El Cerrito Del Norte Bart Station is just 15 minutes away from City of Hercules, then take J Bus to Hercules. Compensation; $20.00 Per hour. Please send your cover letter and resume to: aida@aidatorres.com

TAX PREPARER: Downtown Pleasanton, Adap Tax Financial, Inc., A financial planning & tax service firm, seeks a motivated professional to assist with preparation and review of individual & business tax returns in a growing practice. Initially work is for Feb. – April 2019. Success with the upcoming tax season can lead to year-round work with future growth opportunity. EA or CPA preferred with at least 3 years of tax experience using professional tax software to prepare accurate returns required. Must be detail oriented and customer focused. Competitive compensation: $25 - $60 based on skill and experience. Please send your cover letter and resume to: gcrofton@adaptax.com

ORDER YOUR QUICKFINDER

Order your Quickfinder through the Chapter and we receive a percentage of the total orders placed. Claire Flores clare@taxandpayroll.com is the contact and the order forms are at the end of this Bulletin.
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.
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

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Secretary:
Katherine Judd, EA  kjuddea@gmail.com

Immediate Past President:
Sharon Hinchman, EA  sharon@alamo-tax.com

Director 2018 – 2020 (2 year):
Carolyn Krieg, EA  crieg111@msn.com
Sassa Oznocicz, EA  krokholm@gmail.com
Aida Torres, EA  Aida@AidaTorres.com

Director 2018 – 2019 (1 year):
Peggy Hall, EA  halloftaxes@gmail.com

CSEA Director:
Cheryl Meder, EA  cmeder5@gmail.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: Linda Fox, EA  fox4tax@aol.com
Membership:
Sharon Hinchman, EA  sharon@alamo-tax.com
Membership Ambassador:
Joanne Anderson, EA  jander3812@aol.com
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Practice Preservation:
Linda Fox, EA  fox4tax@aol.com

Quickfinders:
Clare Flores, EA  clare@taxandpayroll.com
Website:
Patty Pringle, EA  patty@eastbaytaxmatters.com

Education Committee
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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, E  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
Eric Vale  eric@vale-tax.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:
Sharon Hinchman, EA  sharon@alamo-tax.com
Volunteer Coordinator:
Gail Stan, EA  gail@gailstantaxes.com

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
Dear CSEA Members,

At the September Board meeting in Sacramento the Board of Directors was informed about a new development in our relationship with our national affiliate. NAEA has asked each of its state affiliates to sign a new affiliation agreement, and the agreement carries impacts to CSEA that Members need to know about. We will work with NAEA in an effort to create an agreement that is acceptable to both parties, but it is imperative that we have feedback from you, the Members, on this issue.

**NAEA / CSEA Affiliation Report**

CSEA and NAEA share the same genesis – we were both formed in the mid-1970s as California corporations working to serve Enrolled Agents, with NAEA moving on to the national stage and CSEA specializing in California issues. CSEA adopted Bylaws in support of NAEA and formed our membership rules to support the national association. We have always considered ourselves affiliated, although we have never signed an affiliation agreement.

Over the years, NAEA has presented affiliation agreements to CSEA for signature, but each time the active CSEA President declined to sign it, finding it not to be in CSEA’s best interest. Last year, NAEA developed a new affiliation agreement with the intent that it would be something that all affiliates would sign. NAEA acknowledges that it is a work in progress, to undergo future refinements, and asks that CSEA sign it in good faith for the future. There are a few provisions that we cannot legally agree to, which will be removed from the agreement or modified to make them legal. The agreement also contains the following provisions that members should be aware of:

- The agreement is nonexclusive in California, and permits NAEA to establish additional affiliates in California for any reason at any time.
- The agreement would require CSEA to comply with all NAEA bylaws and affiliate-related policies, procedures, and “other written guidance.” This is a “heretofore or hereafter” provision, which means that CSEA would automatically be obligated to comply with any bylaws, policies, etc. that NAEA may develop or modify in the future.
- Because NAEA bylaws require that Enrolled Agents be dual members of both associations, CSEA would be required to eliminate our existing California EA Associate category. We would stop allowing Enrolled Agents to join CSEA as Associates, and the existing EA Associates would be informed that they will be required to renew as full Members in both CSEA and NAEA upon expiration of their current membership. (Non-Enrolled Agent Associates would still be able to join and retain their Associate status.) CSEA has nearly 100 Associates in the California EA category, representing almost $20,000 in annual dues revenue at risk if CA EA Associates do not then choose to renew as full Members.
- NAEA would handle dues renewal billing on behalf of CSEA, and remit CSEA’s share of the dues to CSEA according to NAEA’s policy.
- There is a noncompetition clause that would prevent CSEA from offering competing education, services or member benefits. The agreement does allow certain educational activities like SEE classes, practice management, tax preparation, etc. This entire provision may, however, fall under the category of “things we can’t legally sign,” as our attorney believes it would be an unlawful combination of competitors in restraint of trade.
- While NAEA can terminate the agreement at annual renewal for any reason and with 90 days written notice, CSEA can only terminate the agreement if 75% of our **entire** voting membership votes to approve termination.

After years of coexisting without a signed affiliate agreement, NAEA has indicated that they will establish a new affiliate in California if CSEA does not sign an agreement with them in January 2019. CSEA will submit a revised version of the agreement to the NAEA Board for consideration, but we have been told that there could be limited tolerance for revision of the agreement beyond the strictly legal issues.

The agreement as presented contains provisions that would give NAEA considerable decision-making authority over CSEA, with CSEA having no right of representation on the NAEA Board. Before we submit a revised agreement to the NAEA Board for consideration, we need to hear from the membership and make sure we are speaking with your voice.
There are consequences in an ultimate decision to either sign or not sign the agreement. Signing the agreement will allow us to stay affiliated, but under the contractual restrictions listed above, to the extent that they are not negotiated into terms that are less binding. Staying affiliated means that CSEA will have to operate under whatever terms a future NAEA Board might prescribe. Staying affiliated also means that members will continue to be members of both organizations, and enjoy the benefits that both have to offer with the networking relationship between them remaining intact.

Not signing the agreement means that Members would likely have to also join an NAEA-approved new California affiliate in order to retain their national membership. CSEA and NAEA would both take a financial hit, at least initially. The free flow of information and ideas between the associations would cease. The potential for bad feelings between the two organizations and damage to the relationship would be likely.

As a CSEA Member, we ask that you provide honest feedback that will direct the Board’s next steps.

Thank you so very much for your service.

Cynthia Leachmoore, EA
President
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The Quickfinder Build Your Own Bundle is the best value for your budget. With our quantity discount pricing, you can choose the Quickfinder products you want in the quantities and formats you need to build your perfect tax quick-reference library.

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Visit tax.tr.com/CSEAEB to take advantage of your special pricing and build your perfect tax quick-reference library.

PRODUCT UPDATE POLICY
**Automatic Renewals: Select products identified with ** herein are eligible to automatically renew. By checking the Auto-Renewal box for any eligible product ordered herein, you acknowledge and agree that you are purchasing an automatic renewal subscription to the selected product(s) and that you understand that the subscription to the selected product(s) will automatically renew at the conclusion of your initial term for subsequent terms of one (1) year each, unless and until either party gives the other party written notice of termination before the end of the then-current term. Once a renewal term has commenced, it is non-cancellable. Subscription renewals will be invoiced based on the price in effect at the time of renewal, and the license fees are subject to increase over the previous year’s term (plus shipping and handling, if applicable). If a renewal term has begun, requests to cancel will be effective at the end of the current subscription term. Your automatic renewal will include shipments of periodic updates, revised editions, and/or supplements. Notifications of your upcoming renewal term will be sent approximately ninety (90) days in advance of the renewal date.

+ New orders may be canceled within 30 days after purchase. Orders automatically renew prior to the subscription expiration and are non-cancellable after the start date of the renewal term. To cancel, provide written notice of termination before the start date of the renewal term.

Requests to cancel subscriptions or to return products may be mailed to Thomson Reuters (Tax & Accounting) Inc., Customer Service Department, P.O. Box 115008, Carrollton, TX 75011-9008 or by calling +1 800 431 9025, option 2. If tangible product(s) need to be returned, a prepaid return shipping label will be provided upon request.

CUSTOMER INFORMATION

Customer number ___________________________________________

Company name ____________________________________________
*(If P.O. Box, please include physical address for UPS.)*

Name ____________________________________________________

Address __________________________________________________

City, State, ZIP ____________________________________________

PAYMENT INFORMATION

Make checks and money orders payable to Quickfinder
☐ Check    ☐ Credit card

Note: The charge on your credit card statement will appear as TTA-Research & CPE.

Credit card account #    ☐ Visa    ☐ MasterCard    ☐ Discover    ☐ AMEX

CC payments — Note: Our policy is to charge your credit card at the time of order.

Expiration date:__/__/____

Cardholder's name (printed as it appears on card) ________________________________

Cardholder's signature ________________________________
## Tax Preparation Tools

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## Tax Planning Tools

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## Quickfinder Order Totals

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## Calculate Your Quickfinder Order Discounts and Shipping Charges

1. Enter your total number of products ordered
2. Enter your total QF order dollar amount
3. Calculate your discount dollar amount based on the chart below
4. Calculate shipping for Quickfinder — $6.00/Handbook — $3.50/Tax table
5. Calculate Quickfinder order total — Add amounts from steps 2, 3, and 4.

### Order by 4/15/19

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## Calculate Your Combined Order Totals and Shipping Charges

6. Sales tax (apply your rate)
7. Grand total