



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*

November/December 2016

NEXT MEETING: Wed, Nov. 16, 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!**

5:00 Board Meeting

6:30 Dinner Buffet

7:00 Program: **“Security & Privacy
Issues”**

Cost: \$40.00 with reservation by Monday, Nov 14
\$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 ebaean@ebaean.org (preferred) or call 800-617-1040.

November Session: Two representatives from the FTB will be speaking about security and privacy issues

by Peggy Hall, EA

Learning Objectives:

- Learn about the current threat of Identity Theft
- Understand the efforts FTB is taking to protect taxpayers and tax professionals from Identity Theft
- Know what you need to do to access FTB's MyFTB in order to assist your clients
- Understand the process for gaining access to your client's data via the MyFTB
- Learn more about measures you can take to protect your client's valuable tax information and data

Jennifer Roussel Bio

Jennifer Roussel is an assistant director in the Filing Compliance Bureau of the Franchise Tax Board. She is currently responsible for FTB's Refund Fraud, Identity Theft, and Preparer Compliance programs. She has over 25 years of experience working in state government, with over 20 years with the Franchise Tax Board. Her experiences with the FTB range from handling incoming calls in the main call center, handling collection cases, leading the training and procedures team for Personal Income Tax processing, leading outreach efforts to taxpayers and tax professionals, and oversight for FTB's Refund Fraud, Identity Theft, and Preparer Compliance programs. She holds a Bachelor's Degree from California State University of Sacramento in Business Administration.

Laurie Rhea Bio

Laurie Rhea is Franchise Tax Board's Privacy & Disclosure Officer and has been in this role since 2004. She's been with the Franchise Tax Board for nearly 30 years, including technical, analytical and management positions the processing tax returns, testing computer systems, coordinating system changes and implementation, stakeholder research and collaborating with states across the country to develop and implement electronic data interchange standards. In addition to her role as FTB's Privacy & Disclosure Officer, Laurie also serves as the Privacy Officer for both California Government Operations Agency and Business, Consumer Services and Housing Agency. Laurie has many years of experience working with the Internal Revenue Service, the Federation of Tax Administrators and states throughout the nation developing and implementing strategies to protect the privacy and security of confidential information. Laurie holds certifications from the International Association of Privacy Professionals in both the Government and Technology domains.

PRESIDENT'S MESSAGE

by Aida Q. Torres, EA

We just had our CSEA Fall Regular Board of Directors Meeting on October 21 -23, 2016 at the Holiday Inn Sacramento – Capitol Plaza! It was such a hectic 3 full days, meetings from 8:00 AM to 4:00 PM! The first full day was a role scenario meeting of the Executive Committee, for new incoming CSEA Directors! We were well represented by your President, myself and Sharon Hinchman, 1st Vice President & CSEA Director. The different committee meetings were on the 2nd day, to account for the up-dates and changes on all committees!

“The spirit of this fall BOD Meeting” was the strategic discussion of CSEA/NAEA dual membership! Discussion raised several issues – “Do we want CSEA on State Level & NAEA on the National Level?” Do we want to continue the dual membership? We do need both so we need to brain storm for corrective measures to increase the membership. Membership is dwindling on both the state level as well as the local Chapters. All the local Chapters have the same issues!

In the Ethics Committee, discussion of committee members in the light of recent trends and hot topics by sharing ideas for ways to move forward. There were two pending complaints and it appeared one case might be entering the investigation stage, but one was successfully resolved. No disclosure was given on the case. Updates for any future complaints should be forwarded to CSEA!

In the Education Committee: roundtable discussions focused more on Super Seminars and Digi-Tax! Future topics for 2017 to 2020 were C-Corporation, Partnership, Trusts & Estates and S-Corporation subjects for review and the need for additional courses along with Specialty Tracks as reported by the board members! Suggestions from us, the members, will be considered for sure since we are the ones with the long term view of topics needed. The 2016 Super Seminar attendance in Las Vegas was 614 and Reno was 497!

In the PIA (Public Information & Awareness) Committee, discussion was on the 2016 -2017 PIA media expense of \$15,000.00 which is being cut from the 2016-2017 budget. The PIA Committee brought a motion for the 3M Fund to be utilized for the funding of 2016-2017 on-line advertising, though the 3M Fund is restricted; the motion passed!

The other Committees' discussion will be provided by Sharon Hinchman, 1st Vice President & CSEA Director, in her report!

***WISHING EVERYONE A HAPPY
THANKSGIVING CELEBRATION!***



CSEA COMMITTEE MEETINGS

by Sharon Hinchman, EA

On the weekend of October 22, I attended the state board meeting in Sacramento. We have a day of committee meetings followed by the board meeting the next day. In committee, we go over current issues and recommend what needs to be presented to the board and any issue that needs to come to a vote.

The biggest issues facing CSEA is shirking revenue and controlling expense. To this end the board voted to disband the PIA committee and fund in order to concentrate on Legislative committee. Because there were contributions specified for this function, it was voted to dedicate those funds to similar functions now paid out of the general fund and within the guidelines of PIA. Elimination of PIA also reduces administrative costs and reduces audit risk.

The Legislative committee needs your help. We have Assemblymen and State Senators to be contacted. There are 5 total for us. Any volunteers?

The Budget committee is looking at ways to trim expenses and stay within our revenues. Over the last year, many costs have been cut, but we need to do more.

I sit in on the Bylaws committee for Gail Stan, who is our chair. Resent changes to the CSEA bylaws means there are changes to East Bays as well. A vote on the changes will come up at the annual meeting in May.

Last but not least, watch for changes in the CSEA website. The new software has been installed and the transition is starting. More good things to come.

EBAEA MEMBERSHIP

by Gail Stan, EA

To help you get to know our members, we are 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. You can send a photo of yourself if you would like to have it included with your profile - it will help the members know who you are!

If you have never received an EBAEA Membership Certificate, please send an email to Gail@gailstan-taxes.com and I will get one for you.

OFFICER/BOARD OF DIRECTORS

PROFILES

Name: Sharon Hinchman, EA
Current EBAA Officer Position: 1st Vice President
Year became EA: 1980
Year became NTPI Fellow: 2000
Location of practice: Alamo, CA
of Employees: 7
Education: A.S. Chemistry, City College of San Francisco;
B.A. San Francisco State University
Tax Specialization(s): Expatriate, Travel (Merchant Marines, Airline Pilots)
How/Why became EA: For credibility. In 1980, all you had to do to prepare taxes was to sign the tax return, not even your Social Security Number! I wanted to show I was a cut above those return preparers.
What do you like best about being an EA: I like the freedom. I can work any 24 hours out of the day I want. I like the challenge.
What do you like least about being an EA: Nothing
Former officer of EBAA – Position(s) & year(s): Secretary 3 times 1984 and ??, Director 3-4 times, Treasurer once
Former officer of CSEA/NAEA – Position(s) & year(s):
Current CSEA Director 2016-2017
Anything else: I play French Horn and am in a community band.



Name: Gail Stan, EA
Current EBAA Officer Position: 2nd Vice President, Membership Chair, Bulletin Editor
Year became EA: 1991
Location of practice: San Ramon, CA
of Employees: Just me
Education: B.A. in History and a Master of Librarianship (MLS) specializing in reference and research, both from the University of Washington; Master of Business Administration (MBA) from St. Mary's College of California.
Tax Specialization(s): Individual tax preparation including Expatriates, Non-Resident Aliens and Merchant Marines
How/Why became EA: I became a California Registered Tax Preparer in 1987. In 1989, I transferred into the Chevron Expatriate Tax Services group and was introduced to the Enrolled Agent credential. I liked the professionalism that the EA credential provided.
What do you like best about being an EA: The respect I receive from my clients because I am an EA and the fact that I can be self-employed and work when I want to.
What do you like least about being an EA: Representation – I no longer provide representation if I did not prepare the return.
Anything else: I worked for Chevron Corporation and various subsidiaries for 35 years while concurrently running my own income tax preparation service. Positions at Chevron included Senior Business Analyst, Senior Planning Analyst, Supervisor of Technical Information Services, Manager of Business and Portfolio Management, and 3 years as a Supervisor in Expatriate Tax Services preparing the tax returns for Chevron employees sent on Expatriate assignments. Sharon

Hinchman, EA and Lourdes Rabara, EA and I worked together in this group at Chevron and are all currently on the EBAA Board.

Name: Katherine Judd, EA
Current EBAA Officer Position: Director
Year became EA: 2004
Location of practice: Lafayette, CA
of Employees: 2
Education: B.A. Applied Mathematics, U.C. Berkeley
Tax Specialization(s): Individuals
How/Why became EA: My father is a long-time EA and he encouraged me to become one as well.
What do you like best about being an EA: I like having a recognized credential and an organization of similar professionals to belong to. Besides that, I enjoy the work.
What do you like least about being an EA: Explaining what an EA is to people.
Former officer of EBAA – Position(s) & year(s): Director 2014-2016 and 2016-2017
Anything else: Before I started doing tax work, I worked for Coopers & Lybrand (PwC) for 15 years doing Employee Benefits Consulting. I did my initial training and first tax season at H&R Block. I used to assemble tax returns for my father when I was a teenager, now my kids have been doing the same for me.

MEMBER PROFILES

Name: Patricia Gilchrist, EA
Year became EA: 2008
Location of practice: San Ramon, CA
of Employees: Just me
Education: some college
Tax Specialization(s): General – SE, Itemized, Rentals
How/Why became EA: To get more knowledge
What do you like best about being an EA: Having a credential I have to explain to some people

TAX TALK 2016 by Patty Pringle, EA

Tax Talk 2016 once again had great speakers and topics. Thank you to all those that attended. Several attendees commented on how great Beanna Whitlock, EA presented the 2 hours of "Ethics" it was the best they had ever attended. She made it fun, relevant and used true to life experiences that we each face with our clients. "Please ask her to come speak again next year." Of course we will. Many attendees remarked about the value of having a live seminar instead of an online course. It's more personal and they get to ask questions. Many come for the networking. We will keep you posted on Tax Talk 2017 so you can save the date!! Let us know what topics you would like.

PROPOSED CHANGES TO THE BYLAWS

by Gail Stan, EA

CSEA recently changed their Bylaws and therefore, EBAAEA must change their Bylaws to maintain consistency with CSEA. At the end of this Bulletin is the full text of the current EBAAEA Bylaws with the proposed changes. These proposed changes will also be available on the EBAAEA website. The members will vote on these changes at the December 21st dinner meeting.

EBAAEA EMAIL LISTS

EBAAEA 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 EBAAEA Members include:

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 for more information



SEASONAL TAX PREPARER NEEDED

Downtown Berkeley wealth management firm seeks an energetic, seasonal tax preparer, Feb – April 2017. At least five years of tax experience using professional tax software to prepare accurate returns required. Strong workpaper and document management techniques and excellent written and verbal communication skills required. Prior experience with CRM programs is helpful. We use Lacerte and Junxure in our positive, business casual office, located 2 blocks from BART. Compensation: \$45 - \$75/hour, DOE. Please send your cover letter and resume to info@grubmanwm.com.

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 (510) 366-8836

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

SAVE THE DATE

The East Bay Association of Enrolled Agents is tentatively scheduled to have a "Shred Fest" on December 10, 2016. The Holiday Inn in Dublin is kindly allowing us to use their back parking lot free of charge. A flyer will be sent to all subscribers on the EBAAEA mailing list so you can let your clients know. Details will follow soon.



TOYS FOR TOTS

Please bring unwrapped new toys to the November or December meeting. 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.



December 2016

- 21 **EBAEA Dinner - Dublin Holiday Inn**
Using the HECM Reverse Mortgage as a Tax Planning Tool
Tom Oviatt, Wymac Capital, Inc.
- What is a Reverse Mortgage?
 - Types available
 - How/why they work
 - Qualifications
 - Recent changes
 - Associated costs
 - Borrower obligations
 - Possible negatives
 - Repayment
 - Inherent consumer protections
 - Protecting clients from elder abuse
 - Ethical concerns for tax professionals
 - Documented tax planning/wealth management examples

January 2017

- 18 **EBAEA Dinner - Dublin Holiday Inn**
Federal Tax Procedure
David Fogel, CPA
- He will give a 2-hour presentation that covers several selected topics in Federal tax procedure, such as due dates of returns, refunds and penalties for late returns, the types of claims that can be filed and their limitations, audit procedures, statute of limitations, audit-related penalties, procedures to resolve audit disputes and collection alternatives.

February 2017

- 15 **EBAEA Dinner - Dublin Holiday Inn**

March 2017

- 15 **EBAEA Dinner - Dublin Holiday Inn**

April 2017 – NO MEETING



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. (*Some issues are monthly and some are combined months such as this November/December 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 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.



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 (2nd 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

IRS Practitioner Panel:

Phil Fiegler, EA pf@philtax.com

Legislative:

Sharon Hinchman, EA sharon@alamo-tax.com

Membership:

Gail Stan, EA, EA gail@gailstantaxes.com

Membership Ambassador:

Joanne Anderson, EA jander3812@aol.com

PIA: Patty Pringle, EA eapattypringle@sbcglobal.net

Practice Preservation:

Linda Fox, EA fox4tax@aol.com

Quickfinders:

Clare Flores, EA clare@taxandpayroll.com

Website:

Patty Pringle, EA eapattypringle@sbcglobal.net

Education Committee (1st VP)

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

Continuing Education:

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

Audio/Visual Technical Advisor

Dagmar Bedard tax@dagmarbedard.com

Chapter Office Administrator

Patty Pringle, EA eapattypringle@sbcglobal.net

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

EAST BAY ASSOCIATION OF ENROLLED AGENTS

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(800) 617-1040 or (925) 320-7802 fax (925) 553-3515 email: ebaea@ebaea.org

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

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

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

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?

PROPOSED CHANGES (As of 10/19/16)

~~Text with strike through will be removed~~

Text in red will be added

BYLAWS OF THE EAST BAY ASSOCIATION OF ENROLLED AGENTS

ARTICLE I

Name, Principal Office, Purpose and Restrictions

1.01 Name. The name of the Association is East Bay Association of Enrolled Agents, a California nonprofit mutual benefit corporation.

1.02 Principal Office. The Board of Directors (Board) shall determine the location of the principal office of the Association.

1.03 Purpose. The principal purpose of the Association is to advance the profession of Enrolled Agents.

1.04 Restrictions. All policies and activities shall be consistent with:

a. Applicable federal, state and local antitrust and trade regulation laws:

b. Applicable tax-exemption requirements including the requirements that the Association not be organized for profit and that no part of its net earnings inure to benefit of any private individual: and

c. All other legal requirements including the California Nonprofit Corporation Law (Law) under which law this Association is incorporated and to which its operations are subject.

d. California Society of Enrolled Agents (CSEA) Bylaws.

1.05 Charter and Geographical Boundaries. The California Society of Enrolled Agents has chartered East Bay Association of Enrolled Agents as a Chapter serving the geographical area described in documents on file with the Society.

1.06 Parliamentary Authority. ~~Unless otherwise specified in these Bylaws, or otherwise required by the California Corporation code,~~ **The Parliamentary authority of the Chapter is** Robert's Rules of Order, Newly Revised (current edition), shall govern the Association in all cases to which they are applicable and in which they are not inconsistent with these Bylaws ~~or any special rules of order the Association may adopt.~~

ARTICLE II

Members

2.01 Regular Memberships. Regular Members shall be limited to those persons who are enrolled to practice before the Internal Revenue Service and to those attorneys and certified public accountants who held enrollment cards prior to State Licensing attorneys and certified public accountants, provided that such persons shall also be members in good standing of the National Association of Enrolled Agents and the California Society of Enrolled Agents.

~~2.02 Non-Voting Memberships. The Board may establish such classes of Non-Voting Memberships as it from time to time sees fit and may determine the rights, duties, obligations, privileges, dues and assessments of these non-Voting Members.~~

2.02 Non-Member Affiliate.

- a. The Chapter shall recognize the Affiliate and Associate membership categories of the State Society
- b. The Chapter may recognize other “associate/affiliate” categories to persons not otherwise eligible for membership, provided that such associates/affiliates shall not vote on any issue before Chapter Members and shall not hold elective or appointive office. The word “Member” shall not be used to describe any associate/affiliate in any title or official document provided to the associate/affiliate.

2.03 Termination. A membership shall be suspended or terminated whenever the Board, or a committee or person authorized by the Board, in good faith determines that any of the following events have occurred: (a) resignation of member, on reasonable notice to the Association; (b) expiration of the period of membership, unless the membership is renewed on the renewal terms fixed by the Board; (c) failure of any member to pay dues, fees, or assessments in the amount and under the terms set by the Board; and (d) occurrence of any event that renders a member ineligible for membership, or failure to satisfy membership qualifications.

2.04 Discipline. Any and all issues of the ethics and professional conduct shall be processed in accordance with the Standing Operating Procedure adopted by the National Association of Enrolled Agents and the California Society of Enrolled Agents, and incorporated into these Bylaws by reference.

2.05 Member Obligation to Follow Association Rules. Each member of this Association agrees to be bound by these Bylaws and any amendments thereto, and by the lawful actions of the Board or Regular Members of the Association.

2.06 Member Liability. No member of the Association shall personally or otherwise liable for any of the debts or obligations of the Association.

ARTICLE III

Dues, Fees and Assessments

3.01 Dues, Fees and Assessments. The Board shall set dues and fees, make assessments and set the terms of payment, provided that a two-thirds (2/3) vote of the Board shall be required for an assessment. The Board shall notify each member of the annual dues at least 90 days before the beginning of the Association's fiscal year.

3.02 Delinquency. Any member of the association who is delinquent in dues, fees or assessments for 30 days after the due date for payment shall be suspended from the membership: any member who is delinquent in dues, fees or assessments for 75 days after the due date shall be terminated.

3.03 Refunds. No dues, fees or assessments shall be refunded.

ARTICLE IV

Board of Directors

4.01 Board. The Board of Directors is the governing body of the Association and has authority and is responsible for the supervision, control, and direction of the Association.

4.02 Composition. The Board consists of 12 persons: President, First-Vice President, Second-Vice President, Secretary, Treasurer, the Immediate Past President, and six members elected from the membership at large, all of whom must be active members in good standing of the Association.

4.03 Election. At each annual meeting the members shall elect the Directors based on nomination by the Nominating Committee as supplemented by nominations from the floor.

4.04 Term. Directors serve terms of two years and may serve no more than two consecutive terms.

4.05 Vacancies. If a vacancy occurs on the Board for any reason, the position is filled for the unexpired portion of the term by the Board.

4.06 Meetings. The Board meets at least annually at the time and place it selects. The presence of a majority of the Directors constitutes a quorum.

4.07 Action Without Meeting. The Board may take action by unanimous written consent or by telephone conference call or online meeting during which a quorum is present and each Director can communicate with each other.

4.08 Compensation. Directors do not receive compensation for their services.

4.09 Open Meetings. All meetings of the Board of Directors shall be open to the Members except when issues related to ethics, professional conduct, personnel or lawsuits involving the Association are before the Board of Directors.

ARTICLE V

Officers

5.01 Officers. The Officers of the Association are a President, First-Vice President, Second-Vice President, Secretary, and Treasurer.

5.02 Qualification. Officers must be Regular Members of the Association. No person may hold more than one office at the same time. Officers may serve no more than two consecutive terms in one office.

5.03 Election and Term of Office. At each annual meeting the members shall elect the officers based on nomination by the Nominating Committee as supplemented by nominations from the floor. Officers serve for a term of one year.

5.04 President. The President is the chief Executive Officer of the Chapter.

5.05 Secretary. The Secretary shall oversee the official recordkeeping of the Chapter.

5.06 Treasurer. The Treasurer is the Chief Financial Officer of the chapter.

5.047 Duties. The Officers perform those duties that are usual to their positions and that are assigned to them by the Board, including those duties that are set forth in position descriptions for each officer as adopted by the Board from time to time. In addition, the president of the Association acts as Chairman of the Board, the First-Vice President and the Second-Vice President, in order of seniority, act in place of the President when the President is not available, and the Treasurer is the financial officer of the Association. The Treasurer shall give bond for the faithful performance of the duties of Treasurer in such sum with such sureties as may be required by the Board: all premiums shall be paid by the Association.

5.058 Vacancies If a vacancy occurs among the officers, for any reason, the position is filled for the unexpired portion of the term by the Board.

5.09 Removal. An officer shall be removed from office for missing two consecutive unexcused meetings of the Board of Directors.

5.0610 Compensations. Officers do not receive compensation for their services.

ARTICLE VI

Membership Meetings

6.01 Annual Membership Meetings. The regular monthly meeting in May of each year is designated as the annual meeting of the regular membership, at a place and time that the Board determines.

6.02 Special Meetings. . Special meetings of the Association Regular Membership may be called by the President, the Board or five percent or more of the members.

6.03 Notice. The Board shall give Association members reasonable notice of all annual and special meetings. The notice shall include a description of the business to be discussed and shall be given at least 10 days (but not more than 90 days) before the meeting.

6.04 Voting. The presence of five percent of the Regular Membership constitutes a quorum, provided, however, if any regular meeting is actually attended by less than one-third of the voting power, the only matters that may be voted on are those of which notice of their general nature was given pursuant to Bylaw 6.03. A majority of members where a quorum is present is necessary to make a decision except where some other number is required by law. Proxy voting is not permitted. Mail voting is permitted as specified in California Nonprofit Corporation Law.

ARTICLE VII

Representative to CSEA

7.01 Representative; The Association shall elect an officer of the Association to be a member of the CSEA Board of Directors. The representative must be a regular member of the Association.

~~7.02 Number of Representatives. The number of representatives shall be determined in accordance with the CSEA Bylaws.~~

7.03² Election and Term of Office. The representative shall be elected in the same manner as the officers of the Association and shall serve for the term determined by the CSEA Bylaws.

7.04³ Duties. The duties of the representative are defined in the CSEA Bylaws and EBAEA Standard Operation Procedures.

7.05⁴ Vacancy. If the current representative is unable to serve, the Association Board shall appoint a regular Member of the Association to fill the position for the unexpired term.

7.06⁵ Removal. If the Association Board determines that there is adequate reason, a special election will be held to determine if the representative shall be replaced and by whom.

ARTICLE VIII

Committees

8.01 Executive Committee. The Executive Committee consists of the Officers and may act in place of the Board between meetings, provided that the Board may withhold the authority to do so on specific matters in advance, and further provided that the Executive Committee shall report its action to the Board at the earliest opportunity.

8.02 Nominating Committees. The Nominating Committee shall consist of three members, one of whom shall be the Immediate Past President, and the other two members to be appointed by the President no later than March 1 of each year. The Nominating Committee shall select one nominee for each Director and Officer position to be presented to the membership at the annual meeting.

8.03 Other Committees. The Board may establish other committees from time to time, the members of which shall be appointed by the President to serve at the discretion of the President.

8.04 Open Meetings. Generally, Committee meetings shall be open to the members. The Board of Directors must approve procedures to permit executive sessions for Committees.

ARTICLE IX

Fiscal Year

9.01 Fiscal Year. The fiscal year of the Chapter shall be July 1 through June 30.

ARTICLE ~~IX~~X

Indemnification and Insurance

9.01 Indemnification. To the fullest extent permitted by the law, the Association shall indemnify and hold harmless any and all agents against all claims to which they may be subjected by reason of any alleged or actual action or inaction in the performance of their duties performed in good faith on behalf of the Association. "Agent" for this purpose shall include Directors, officers, and employees.

9.02 Insurance. The Association shall have the right to purchase and maintain insurance to the full extent permitted by the law on behalf of its agents against any liability asserted against or incurred by the agent in such capacity arising out of the agent's status as such.

ARTICLE ~~X~~XI

Amendment of Bylaws

10.01 Amendment. Amendments to these Bylaws may be proposed at any time by a request in writing to the Board of Directors. They shall be referred to the Bylaws committee, who will report back to the Board. The proposed amendment shall be published in the Association Bulletin and voted on at the second membership meeting after the publication date of the bulletin. A ~~majority~~ **two-thirds (2/3)** of members present and voting shall adopt. Alternatively, amendments may be presented, without prior circulation to the membership., at the annual May business meeting of this Association. In this event, it will require a two-thirds **(2/3)** vote of the membership present and voting to adopt.

ARTICLE ~~XI~~XII

Interpretation

11.01 Interpretation. These Bylaws are subject to the California Nonprofit Corporation Law and must be interpreted so as to conform with that law, as it is interpreted and amended from time to time.

CERTIFICATION: I certify that these Bylaws, after proper publication, were adopted by the membership of the East Bay Association of Enrolled Agents at the regular monthly meeting September 8, 1992.

/s/ Linda Koziol, 8/18/2010
Linda Koziol, EA
Secretary