Some of the questions that will be answered for you in this presentation include:

- What is a 1031 Tax Deferred Exchange?
- What are benefits that can help my clients?
- What are the tax rates for 1031 Exchanges?
- What are the IRS requirements for a 1031?
- How must we apply the timeline requirements – notably the 45/180 day limits?
- What are the Identification Rules?
- What are some transactional pitfalls for a 1031 Exchange?

In addition, bring questions based on your experience with 1031 exchanges, and client problems or questions.

With 1 hour of CE on Tax Topics, the target audience is: Enrolled Agents, CPAs, attorneys, CTEC Registered tax preparers, & unenrolled preparers.

Our speaker, Teresa Moss Fluegel is a Senior Vice President of Chicago Deferred Exchange Company (CDEC), and is responsible for providing consulting services to real estate and tax attorneys, accountants, investors, and real estate professionals across the country. Ms. Fluegel holds the professional designation of Certified Exchange Specialist®, and has had extensive direct involvement in tax deferred exchanges. She is a frequent instructor of accredited 1031 courses to real estate and tax professionals. As a seasoned expert in navigating reverse exchanges and built-to-suit exchanges, Ms. Fluegel has spoken to thousands of real estate investors and leading trade organizations, as well as law and accounting firms. She is co-founder of a successful monthly Real Estate Advice Series provided to real estate professionals, investors, and advisors.
PRESIDENT'S MESSAGE
by Patty Pringle, EA, President, EBAEA

October is always such an interesting month. We are into the first days of fall, mid-month is the extension deadline and Halloween arrives, which means The Holidays are right around the corner. It is also a time to check to see how many hours of Continuing Education you have and how much you still need. It is also the deadline to sign up for the Best Pricing for Tax Talk 2015. Please check out the flyer at the end of this Bulletin. Getting CE is not the only reason to attend the major educational event that our chapter is famous for. Come to learn. Each year we face so many challenges as we head into tax season. The people we meet at the seminar and chat with during lunch or while getting your morning coffee are sometimes the very same people that we are going to call during tax season when we face a challenging client or tax situation. Maybe that person will call you. Oh yes… and how wonderful is it, not only to reach out and ask for help, but also to lend a helping hand when someone reaches out to you. Pay it forward. Each year that I attend the seminar, I’ve seen an increase in my tax knowledge, which increases my bottom line.

As a reminder you can sign up for monthly dinner meetings and Tax Talk by going directly to the EBAEA website and, from the home page, click on meetings or events. These will be posted at the beginning of each month on the website so you can check out the speaker and the topic. No need to wait for the Bulletin.

Congratulations to the following EBAEA members who became NTPI Fellows in August: Linda Koziol, EA, Aida Torres, EA and Al Wise, EA. Earning the distinction of NTPI Fellow is something to be proud of, and it opens the door to helping more clients by representation, which also means more $$.

I’d like to share something funny (or not) - that happened to me after the EBAEA September Dinner Meeting. We had changed the place of our dinner meeting to the Embassy Suites in Walnut Creek. I am not familiar with the area, and got lost to begin with, so I was late to the Board Meeting. Admittedly, I have absolutely no sense of direction, so I was already doomed for my trek back home after the meeting. On the other hand, I feel so much more confident knowing that my “smart” phone has a GPS and all I need to do is set in the destination and then listen to the voice tell me to turn left in 1,000 feet or make a U turn (after I get lost) and so on, and so on. I typed in Village Parkway, Dublin and so I went on my merry way. The initial directions did seem a bit strange to me, and though I had a suspicion that I was not going in the right direction, what do I know? The GPS – guided by satellite -- has to be right, right? I listened intently and followed every command. Take the entrance to 680 North, odd I thought. This must be a shortcut to get back to 680 South. But when I came to the Benicia Bridge I knew someone had messed up. (Do app programmers have a mischievous sense of humor?) I pulled over, checked the GPS, and saw that I had typed in 6400 Village Parkway, Dublin alright, but it was for Dublin, Ohio! Oh, well! At least I was able to turn around and eventually got home. So much for technology. It’s only as good as what we tell it to do. [Editor: Is there a lesson here, regarding tax software?]

Don’t forget to check out the Tax Talk 2015 flyer at the end of the bulletin, great education, great speakers, great food and great networking. I hope to see you there!

COME TO STALM
by Peggy Hall, EA

Have you ever seen the FTB facility? I have, and it was very interesting. This year the State Tax Agencies Liaison meeting will be held at the Franchise Tax Board State Office at 9645 Butterfield Way, Sacramento, CA 95827. The day will begin with a tour of the FTB facility before the actual program begins.

The State Tax Agencies Liaison meeting (STALM) is an invaluable event that exemplifies the strong collaboration between CSEA and California’s three state tax agencies – the Franchise Tax Board (FTB) the Board of Equalization (BOE) and the Employment Development Department (EDD) and is a unique forum that allows participants to raise issues or concerns that need to be addressed by state agencies.

The FTB Executive Director, Selvi Stanislaus, is hosting the event, and you will be able to learn about the state agencies’ agendas, as well as obtaining key contact information that you can use in your practice, saving you a lot of time when you’re busy.

We want EBAEA to be strongly represented and go there as a group. It will be held on Friday, October 23rd.

Please contact me, Peggy Hall, by e-mail to pegg-y@halloftaxes.com to tell me you are interested in going. I will put together some carpools.

FULL-TIME TAX POSITION IN SF

Tax Office in San Francisco is looking for a full time year round EA or CPA with at least 7 years of experience in all facets of tax preparation with a heavy emphasis on corporate taxation. Experience with Lacerte software is a must. A positive attitude and strong communication skills as well as an ability to multi-task are essential. Submit your resume along with salary requirements to wsctaxjobs@gmail.com.

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.
CSEA DIRECTOR REPORT
by Aida Q. Torres, EA, First Vice President

Report on NAEA Annual Meeting and Awards Presentation in August:

The new strategic plan of NAEA is Educating America: Bringing the EA Profession to U.S. Colleges . . . to raise awareness of the EA career option among community college students across the country!

The NAEA Annual Meeting, including the Awards Presentation and NTPI Program, Levels 1, 2 & 3, was held on August 2 - 4, 2015 in Las Vegas, Nevada. Two EBAEA members attended: Linda Koziol, EA and Aida Q. Torres, EA, to participate in the Meeting and complete the NTPI program. It was an intense three days, completing NTPI Level 3, but well worth the time spent. Ms. Koziol, Ms. Torres and Al Wise, EA were among those earning the prestigious “Fellow” designation on “Graduation Night”!

Prior to the graduation ceremony, NAEA honored eight outstanding individuals, nominated by their peers, with Awards recognizing their contributions to the profession and the Association.

- Founders Award to William D. “Bill” Payne, EA, posthumously; this award is the Association’s highest recognition, for his lifetime achievements.
- Outstanding Leadership Award to Geri Bowman, EA, CPA, USTCP, recognizing her tireless work as Chair of the NTPI Planning Committee.
- Excellence in Education Award to Alan Pinck, EA, in practice in San Jose and San Ramon, California, to recognize his successes in improving the quality and scope of NAEA’s education programs.
- Excellence in Public Awareness Award to the Arizona Society of Enrolled Agents (AzSEA), for its Innovative “Fly-Over” of the 2015 Super Bowl and a concurrent PGA Event.
- Outstanding Supporter of EA’s Award to Frank Agostino, Esq., of New Jersey, for his support of NAEA goals of Educate America and his assistance to EAs.
- Outstanding Volunteer Award to Frances Hart Fetsko, EA, in recognition of her volunteer services to NAEA, its state affiliates and local chapters.
- Emerging Leader Award to Aaron Blau, EA, CPA, of Tempe, Arizona, for his skilled and enthusiastic contributions in governance and public relations.
- Bill Payne Advocacy Award to Phyllis Joe Kubey, EA, for her strong commitment to advocacy for EAs on both state and national level.

This meeting and the awards provided a wonderful experience, and it is an honor to be an Enrolled Agent and now an NTPI Fellow!

WEBINAR: PROTECTING CLIENT DATA
by Robert L Seymour, EA

You know that the IRS provides a variety of video and online learning opportunities, and this one will help you understand protection of client data, earn a CE credit, and it’s FREE, on Tuesday, October 20th, 11:00 a.m.!

The session goes for 90 minutes, and will address the risk of data theft and how to avoid it, including:

- Understand the dangers of data theft for tax professionals and clients;
- Increase awareness of legal requirements and best practices to better protect taxpayer information;
- Outline new steps tax professionals should take if they suffer a loss of taxpayer data;
- Provide a first-hand account of the ramifications of data loss from a practitioner who experienced a theft;
- Plus live Q&A with IRS Executives, Subject Matter Experts and guest CPA

You can register here: https://www.webcaster4.com/Webcast/Page/445/10887

EBEA EMAIL LISTS

EBEA 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

Small Group Tax Meetings

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<td>(925) 634-8297</td>
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<tr>
<td>Michael Power EA</td>
<td>(510) 366-8836</td>
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<tr>
<td>Andy Rogers EA</td>
<td>(510) 332-0401</td>
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<td>Jerrilynn Krebs EA</td>
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<td>Dagmar Bedard EA</td>
<td>(510) 537-3883</td>
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<tr>
<td>Peggy Hall EA</td>
<td>(925) 388-1040</td>
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TAX SOFTWARE SURVEY
by Robert L. Seymour, EA

In addition to our own Chapter’s discussion of software choices, various organizations and publications do broader surveys on the subject. You might want to review the survey conducted in May, 2015, with responses from just under 5,000 CPAs. One report on the survey can be found in The Tax Adviser magazine:
or in the Journal of Accountancy:

Eight products had sufficient responses for evaluation, and most practitioners worked predominantly on individual returns. Primary evaluation criteria included adequacy of updates, technical support, and price vs. value, but in addition, the survey asked for evaluation on tasks related to the Affordable Care Act, handling change of accounting method due to the new tangible property regulations, and how they handled client tax identify theft problems (not just a software issue). Software switching was also examined.

The highest overall satisfaction ratings were received by Drake and UltraTax CS, with ProSystem fx and Lacerte close behind. The highest marks on handling ACA provisions were given by Drake and Lacerte and ProSeries users.

Users were asked what features they liked the best and what features they liked least. Price was most liked by 33% of Drake users and 29% of ATX users. Price was the least liked feature for 40% or more of Lacerte, ProSystem fx and UltraTax CS users. Keep in mind the phrasing of the question: the feature that you dislike the most may indicate that there are few other features to dislike, or that the others you dislike don’t matter much.

Ease of use as a best feature was listed by over 25% of Lacerte and ProSeries users.

What about new users and switching between programs? Most users of their software expected to continue with the same package, with the highest “yes” responses from Drake, UltraTax CS and ATX users. For practitioners starting a new tax practice, the highest percentage of users who would recommend their software were Drake (94%), ATX (90%) and UltraTax CS (79%). The highest ratings for tech support went to Drake.

There’s quite a lot of detail in the survey, and survey results on individual software products are available, so I encourage you to take a look at this report.

CSEA ONLINE LEARNING
The CSEA Learning Portal offers exceptional tax education, on demand.

Did you miss SuperSeminar last year? Is there a SuperSeminar session you wanted to attend but conflicted with the one you chose? What about a client matter that just came up and you’re not sure how to handle it?

CSEA offers online replays of SuperSeminar presentations from 2012 to 2014. This is a great refresher, or a primer for a subject on which you need more info.

Go to www.csea.org and mouse over the “Education” tab, then mouse down and click on “Online Learning Portal”.

CSEA upcoming digiTAX webinars include such “Building Blocks” as:

“Schedule B: Not Your Mother’s Form” on September 23
“Schedule E Does Not Mean Easy!” on Sept. 30

Webinars in the near future cover a variety of topics in addition to the “Building Blocks”!


There are also live webcasts provided in partnership with CalCPA.

MEMBERS SPEAK
Upcoming presentations by EBAEA Members include:

October 6 Basic Payroll, 455 Market Street, San Francisco 9 am - 3 pm. Andy Rogers Andy@TaxBuddha.com for more information.
October 28 Basic Payroll, 1515 Clay Street Room 9, Oakland 9 am - 3:30 pm. Mark Bole Mak-Bo@pacbell.net for more information.
November 10 Basic Payroll, 455 Market Street, San Francisco 9 am - 3 pm. Michele Zimmerman michele.zimmerman@comcast.net for more information.
November 17 Basic Payroll-Short Course, 7677 Oakport Street, Suite 400, Oakland CA, 9 am - 12:30 pm. Andy Rogers Andy@TaxBuddha.com for more information.
November 17 Schedule C, 455 Market Street, 6th Floor, San Francisco 6-8:30 pm. Andy Rogers Andy@TaxBuddha.com for more information.

For EBAEA members to list speaking engagements next month, please email Andy@TaxBuddha.com with details.

HUMOR
Anonymous

A patient was at her doctor’s office, after having a complete physical exam. The doctor said, “I have some very grave news for you. You only have six months to live.”

The patient asked, “Oh, doctor, what should I do?”

The doctor replied, “Marry an accountant.”

“Will that make me live longer?” she asked.

“No,” the doctor replied, “but it will seem much longer.”
A tax lawyer, after reading nursery rhymes to his young child, clarified: “No, son. When Little Bo Peep lost her sheep, that wouldn’t be tax deductible. But I like your thinking.”

A doctor met with his heart transplant patient. “It doesn’t happen often, but we have two viable donors for your new heart! One was a teacher, and one was an IRS agent.”

“I’ll take the IRS agent’s heart,” said the patient. “I want the one that hasn’t been used!”

A woman was crossing the road one day when a frog called out to her and said, “If you kiss me, I turn into a handsome prince!” She bent over, picked up the frog, and put it in her purse.

The frog spoke up again and said, “If you kiss me, and turn me back into a handsome prince, I will stay with you for one week!” The woman took the frog out of her purse, smiled at it, and returned it to her purse.

The frog then cried out, “If you kiss me and turn me back into a prince, I will stay with you and do anything you want!” Again, the woman took the frog out, smiled at it, and put it back into her purse.

Finally, the frog asked, “What’s the matter? I’ve told you that I’m a handsome prince, and that I’ll stay with you and do anything you want. Why won’t you kiss me?”

The woman answered, “Look, I’m an Enrolled Agent. I don’t have time for a boyfriend, but a talking frog is cool!”

A government big enough to give you everything you want is strong enough to take everything you have. — Thomas Jefferson

A tax accountant was visiting the natural history museum. While standing near a dinosaur, he said to his neighbor, “This dinosaur is two billion years and ten months old.”

“Really? Where did you get such exact information?” asked the other visitor.

“I was here ten months ago,” said the tax accountant, “and the guide told me that the dinosaur was two billion years old.”

**BULLETIN ADVERTISING POLICY**

*by Robert L Seymour, 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 a maximum of three months. If you wish to run a notice for a longer period, you must resubmit the notice.

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 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 $150 for the three-month insertion.

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.

**CALENDAR OF EVENTS**

**October 2015**

- **21** EBAEA Dinner: 1031 Exchanges  
  In Dublin (see p. 1)
- **23** State Tax Agencies Liaison Meeting  
  FTB Campus in Sacramento
- **24 - 25** CSEA Board and Committees  
  Double Tree by Hilton, Sacramento
- **27** CSEA / IRS Representation Workshop  
  In Sacramento (all-day)

**November 2015**

- **4 - 6** EBAEA Tax Talk Seminar  
  In Dublin
- **4 - 6** NAEA Orlando Conference & NTPI  
  In Orlando, Florida
2015 - 2016 Board of Directors and Committee Chairs

President: Patty Pringle, EA 510-912-1682
1st VP: Aida Torres, EA 510-724-6409
2nd VP: Sharon Hinchman, EA 925-743-1108
Treasurer: Carolyn Krieg, EA
Secretary: P Gail Nanbu, EA 925-943-3993

Director 2015 – 2017 (2 year):
  Mary M. Geong, CPA, EA  510-654-4417
  Gail Stan, EA 925-336-0589
  Joanne Anderson, EA  925-938-9086
Director 2015 – 2016 (1 year):
  Katherine Judd, EA  925-283-0130
  Tim Hintzoglou, EA  925-930-7737
  Peggy Hall, EA  510-388-1040
CSEA Director: Aida Torres, EA 510-724-6409

Practice Preservation: Linda Fox, EA 925-846-5913
PIA: Patty Pringle, EA 510-912-1682
Quickfinders: Clare Flores, EA 510-785-8356
Website: Patty Pringle, EA 510-912-1682
IRS Practitioner Panel: Phil Fiegler, EA 510-530-1174

Education Committee (1st VP)
  Chair: Aida Torres, EA 510-724-6409
  Continuing Ed: Katherine Judd, EA 925-283-0130
  Educ. Coord.: M. Williams-Jones, EA 510-482-6204
  Mini Seminar Team: Patty Pringle, EA 510-912-1682
  Program: Peggy Hall, EA 925-388-1040
  SEE Class: vacant
  Tax Talk: Patty Pringle, EA 510-912-1682
  Town Hall: Patty Pringle, EA 510-912-1682

Communication Committee (2nd VP)
  Chair: Sharon Hinchman, EA 925-743-1108
  Bulletin: Robert Seymour, EA 925-212-8062
  Disaster Services: Jan Bridges, EA 510-505-0818
  Legislative: vacant
  Membership: Sharon Hinchman, EA 925-743-1108
  Membership Ambassador: Joanne Anderson, EA 925-938-9086

Administration Committee (IPP)
  Chair: P Gail Nanbu, EA 925-943-3993
  Bylaws/SOP: Gail Stan, EA 925-336-0589
  Chapter Office: Dagmar Bedard, EA 510-537-3883
  Financial Review: vacant
  Nominating: Patty Pringle, EA 510-912-1682
  Volunteer Coord.: Sharon Hinchman, EA 925-743-1108

EAST BAY ASSOCIATION OF ENROLLED AGENTS
6400 Village Parkway, Suite 201, Dublin CA 94568-3006
(800) 617-1040 or (925) 320-7802 fax (925) 553-3515 email: ebaea@ebaea.org
Bulletin editor: EBAEA.Editor@gmail.com. (Robert L Seymour, EA)
Web Page http://www.ebaea.org
Register on or before 10-15-2015  3 Days $499.00 receive 24 Federal CPE Including 2 Hours of Ethics and 3 Hours of Federal Tax Law Updates.
Or attend 1 Day and Receive 8 Hours of Fed CE

2015 TAX TALK
Holiday Inn - 6680 Regional Street, Dublin, CA 94568
Nov. 4th, 5th and 6th - 8:00 AM – 5:00 PM
Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS
https://www.123signup.com/calendar?Org=ebaea (Copy and paste into your browser)
or visit our website ebaea.org and click on the events tab
***If paying by check please complete Seminar Registration Form on last page of this flyer***

Wednesday, November 4th
Gary McKinsey, EA –
“Recent Tax Court Decisions” Learn how these decisions could impact your clients 2 Hours
“Tax Issues of the Home Based Business” 2 Hours

Lisa Ihm, EA –
“Bankruptcy” How does it impact your client’s past and future returns 2 Hours
“After Insolvency” 2 Hours

“Tax Talk after Hours” 5:30 PM to 7:00 PM
Enjoy Wine, Cheese and Crackers during a Q & A Session
Featuring
A well-known presenter from the CA Franchise Tax Board

Thursday, November 5th
Lisa Ihm, EA –
“Alternative Minimum Tax” Are we overlooking the AMT Credits 2 Hours
“Cancellation of Debt” What’s New 2 Hours

Beanna Whitlock, EA -
“Federal Tax Law Update” 3 Hours
“Highlights of the Tangible Property Regulations” 1 Hour

Friday, November 6th
Jennifer MacMillan, EA
“Ethics”2 Hours (Required)
“Schedule C Audit Issues” What we should be telling our clients 2 Hours

IRS Stakeholder Liaisons, Vivienne Antal and Terri Malone
“Identity Theft” 1 Hour
“How to Navigate the IRS Website” 1 Hour
Do you know about the Online “Offer in Compromise Tool on the IRS WEBSITE? 

Peggy Hall, EA – “Affordable Care Act (ACA)” 2 Hours
In depth what are the pitfalls for 2015
**Registration includes Continental Breakfast, Hot Lunch(Selection), Snacks,**

**All Materials**

**and**

***After Hour Session on Wednesday (with paid Wednesday registration)***

**Pricing**

****** on or Before October 15, 2015******

NAEA/CSEA Members (3Days 24 Hours CE) $499.00
Non-Members (3 Days 24 Hours CE) $525.00
Any 1 Day (8 Hours CE) NAEA/CSEA Members $219.00
Any 1 Day (8 Hours) Non-Members $239.00

****** October 16, 2015 Thru October 25, 2015******

NAEA/CSEA Members (3Days 24 Hours CE) $525.00
Non-Members (3 Days 24 Hours CE) $550.00
Any 1 Day (8 Hours CE) NAEA/CSEA Members $239.00
Any 1 Day (8 Hours) Non-Members $259.00

After 10/25/2015

NAEA/CSEA Members (3Days 24 Hours CE) $550.00
Non-Members (3 Days 24 Hours CE) $575.00
Any 1 Day (8 Hours CE) NAEA/CSEA Members $259.00
Any 1 Day (8 Hours) Non-Members $279.00

All Registrations Include: Continental Breakfast, Lunch (Selection) and Afternoon Snacks

- Learning level: All Courses Intermediate  
- Update Provides General Review of New Developments
- CSEA and its Chapters have been recognized as a qualified sponsor of continuing education by the Office of Professional Responsibility to meet the requirements of 31 Code of Federal Regulations §10.6(f), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours.
- “The California Society of Enrolled Agents & its local Chapters have been recognized as an approved curriculum provider by the California Tax Education Council. Successful completion of this course may be reported to fulfill the continuing education requirement of the California Business & Professions Code §22250-22259. This does not constitute an endorsement by the California Tax Education Council as to the quality of the course or its contribution to the professional competence of the preparer.”

Refund Policy: Requests for registration refunds must be postmarked by October 25, 2015. All refunds are subject to a service charge of $50.00 per person.

Additional Information Contact Seminar Chair:
Patty Pringle, EA at 925-320-7802 or e-mail: eapattypringle@sbcglobal.net

Stay overnight and combine business with pleasure! Bring your spouse and tour the Greater Bay Area via BART, shop at nearby Stoneridge Mall, visit Livermore Wine Country or the Sunol Trail.

Special Seminar Rates at the:

Holiday Inn
6680 Regional Street
Dublin, CA 94568

Phone: (925) 828-7750 (Any calls outside this information may be routed to a central reservation desk and may not recognize the room blocks)

Single or Double (2 beds): $109.00* (plus tax) per night Reservation must be made prior to 10/15/15
Reservations should be called in between 9:00 AM – 5:00 PM, Mon – Fri
* Be sure to identify the group as EBAEA!
Tax Talk 2015 Registration Form

*******Use this form only if you are paying by check*******
Make Check Payable to EBAEA (return this registration form) and mail to:
East Bay Association of Enrolled Agents
6400 Village Parkway, Suite 201
Dublin, CA 94568

Name: ____________________________________
Firm Name: ________________________________
Address: ___________________________________
City: ________________________ State: _____ Zip: ________________
Phone: ___________________________ Fax: ______________________
E-Mail: _____________________________________
Badge Name: ________________________________

☐ Check here if you need special accommodations to fully participate and describe: ____________________
_________________________________________________________________________________________

Check all that apply:       EA ☐ CTEC ☐ Non-member ☐

Enrollment License #:_____________ PTIN: _____________ EA Chapter Affiliation: ________________

** Thru October 15, 2015**
** 3 Day NAEA/CSEA Member $499.00
  ** 3 Day Non-Members $525.00
  **Any 1 Day NAEA/CSEA Members $219.00
  **Any 1 Day Non-Members $239.00

Postmarked October 16, 2015 Thru 10/25/2015
** 3 Day NAEA/CSEA Members $525.00
** 3 Day Non-Members $550.00
Any 1 Day (8 Hours CE) NAEA/CSEA Members $239.00
Any 1 Day (8 Hours) Non-Members $259.00

Postmarked October 26, 2015 Thru November 3, 2015
** 3 Day NAEA/CSEA Members $550.00
** 3 Day Non-Members $575.00
Any 1 Day (8 Hours CE) NAEA/CSEA Members $259.00
Any 1 Day (8 Hours) Non-Members $279.00

Total Payment $ ________

********Please Indicate Lunch Choice for Each Day in Attendance: ************

**Wednesday, November 4th**
- __ Pork Loin Dijonaise
- __ Chicken Piccata
- __ Vegetable Lasagna

**Thursday, November 5th**
- __ London Broil
- __ Chicken Dijonaise
- __ Garden Vegetable Risotto

**Friday, November 6th**
- __ Salmon
- __ Chicken Pomodoro
- __ Eggplant Parmesan