The East Bay Association of Enrolled Agents Annual Fall Seminar Tax Talk 2018 will be held at the Holiday Inn Dublin, CA on October 29th, 30th and 31st – this is Monday, Tuesday and Wednesday – not our normal, but these dates worked best for our speakers.

Once again, we have lined up excellent speakers:
- Beanna Whitlock, EA
- Vicki Mulak, EA
- Lisa Ihm, EA

See flyer and 3 pages of details later in this Bulletin.

NEXT MEETING:  Wed., Sept. 17, 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
7:00  Program: “Small Entity Compliance Issues and Choice of Business Entity”

Cost: $40.00 with reservation by Monday, Oct. 15
$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.

October Session:
“Small Entity Compliance Issues and Choice of Business Entity”
Speaker: Scott Burnett, Attorney

Scott Burnett is a nationally recognized speaker and bestselling author who teaches and shares business and tax tips with audiences all over the country. He has spoken to thousands of groups and associations about how to properly reduce taxes and protect assets.

Scott is considered one of the nation’s leading legal authorities on asset protection and taxes for business owners in North America. His diverse legal background includes being a Deputy District Attorney for Santa Barbara County California, a plaintiff trail attorney, and an asset protection and estate planning attorney in his own private practice Scott’s passion is teaching. He loves to share business and tax tips with business owners to help them achieve greater financial success. His ability to explain complicated material in an uncomplicated and entertaining manner has made him a highly sought-after trainer and speaker throughout the country.

This presentation is two hours of CPE.

PRESIDENT’S MESSAGE
by Gail Stan, EA, MBA, MLS

I hope you all enjoyed the Member Appreciation before the September dinner meeting. Member Appreciation gives the Board a chance to say thank you to all our members for your continued support. Thank you to Sharon Hinchman, EA for getting the wine for us.

And a big THANK YOU to our panelists Michael Powers, EA, Gregory Crofton, EA, and Rico Delodovici, EA,

September was a busy month; besides our dinner meeting, several members of our chapter participated in the East Bay Stand Down for Homeless Veterans at the Alameda County Fair Grounds on Friday, September 14.
Cheryl Meder, EA, Lourdes Rabara, EA, Patty Pringle, EA, Patty Gilchrist, EA and I volunteered to answer tax questions and even did some POAs to help the veterans. We even had a former member of EBAEA Eric Wong, EA, CPA working with us. The planners of this every-other-year event were very grateful for our participation and will welcome us back in 2020.

September 22 & 23 saw several members in Sacramento for CSEA Committee Meetings and the CSEA Board Meeting. Attending were Chery Meder, EA, our CSEA Director, Sharon Hinchman, EA and Immediate Past President, Patty Pringle, EA, 2nd VP and me. Your President had been asked to provide the Inspiration Moment at the beginning of the Board Meeting. You can read it later in this Bulletin.

Two topics were major concerns at the Board Meeting – the possible change of CSEA from a fiscal year to a calendar year and the impact of the NAEA dues increase on CSEA membership. No decisions were reached but comments from everyone in the room were gathered for review by the Executive Committee.

And October will also be busy for our chapter as we have our annual 3-day Tax Talk Seminar – we are the last 3-day chapter seminar in the Bay Area. If you have not registered yet – what are you waiting for?

### Tax Talk 2018

By Patty Pringle, EA, Seminar Chair

The East Bay Association of Enrolled Agents Annual Fall Seminar Tax Talk 2018 will be held at the Holiday Inn Dublin, CA on October 29th, 30th and 31st – this is Monday, Tuesday and Wednesday – not our normal, but these dates worked best for our speakers.

Once again, we have lined up excellent speakers:

- **Beanna Whitlock, EA**
  - Ethics – 2 hours
  - TCJA – 6 hours

- **Vicki Mulak, EA**
  - Federal Tax Update – 2 hours
  - Entity Choices for Optimal Sec 199A Deductions – 2 hours
  - Entity Choices for Optimal Sec 199A Deductions – 2 hours

- **Lisa Ihm, EA**
  - Taking Full Advantage of Tax Attributes at Death – 2 hours
  - 1031 Exchanges of Real Estate – 2 hours

- **Business Provisions of the Tax Cuts & Jobs Act -Diving into the Details – 4 hours**

See the 3 pages of details later in this Bulletin!

This is a chapter sponsored event and all proceeds go back to the chapter and are used for other special events and programs for EBAEA Members. This event would not be possible without the hard work of the many volunteers that make it happen. Please let me know if you would like to join in and volunteer (you might even have fun). Your help will be greatly appreciated!

Patty Pringle, EA patty@eastbaytaxmatters.com

### 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

### EBAEA CHALLENGE FOR NEVADA SOCIETY OF ENROLLED AGENTS

From CSEA.org & Gail Stan, EA, MBA, MLS

The Nevada Society of Enrolled Agents (NvSEA) emerged triumphant from a recent court battle over AB 324, legislation which prohibited EAs in Nevada from preparing tax returns, holding retainers, representing clients, or providing any tax planning services. With the passing of the September 20 deadline for the State of Nevada to appeal the judgement in favor of EAs, Nevada is now permanently enjoined from taking any action to enforce Nevada Revised Statutes (NRS) 240A, cash bond or security bond requirements, against any person or entity that is an approved Enrolled Agent under Circular 230.

NvSEA President Janet Vick, EA has shared the following status update with CSEA Members:

“NvSEA still has a lot of work to do. Enrolled Agents are now exempt from NRS 240. Judge Wilson ruled in favor of NvSEA, protecting the EAs right to practice. The State of Nevada Attorney General decided NOT to appeal Judge Wilson’s ruling. But
NRS 240 will remain Nevada law until the legislators amend it. The law reads that EAs can’t prepare returns, represent taxpayers or give advice. Judge Wilson’s ruling exempts EAs from the law and enforcement action. We want the law amended to treat EAs in the same manner that CPAs and attorneys are treated. And equally important, we need to educate the politicians and the public about the profession of Enrolled Agent. Our goal is to be recognized as “Enrolled Agents - America’s Tax Experts.” Thank you for your support. NvSEA is forever grateful to CSEA.”

EBAEA issued a challenge to our members to help raise funds for NvSEA’s legal expenses. The EBAEA Board authorized a match of up to $1000. EBAEA raised $855 which has been matched by the Board and $1,710 had been sent to NvSEA.

Join a small group meeting!

<table>
<thead>
<tr>
<th>Small Group Tax Meetings</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Antioch /Brentwood</strong></td>
</tr>
<tr>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
</tr>
<tr>
<td>Ken Seamann EA</td>
</tr>
<tr>
<td>(925) 634-8297</td>
</tr>
<tr>
<td><strong>Danville Area</strong></td>
</tr>
<tr>
<td>2nd Tue 8:30 am (NEW)</td>
</tr>
<tr>
<td>Life is Sweet Bakery, 155 Railroad Ave, Danville,</td>
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<tr>
<td>Michael Power EA, CFP</td>
</tr>
<tr>
<td>(510) 366-8836</td>
</tr>
<tr>
<td><strong>Oakland Area (Near BART)</strong></td>
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<tr>
<td>4th Tue 9:00 am</td>
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<tr>
<td>Buttercup Café, 229 Broadway, Oakland</td>
</tr>
<tr>
<td>Andy Rogers EA</td>
</tr>
<tr>
<td>(510) 332-0401</td>
</tr>
<tr>
<td><strong>Livermore Area</strong></td>
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<tr>
<td>Fridays 8:45 am</td>
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<tr>
<td>No permanent meeting place at the moment</td>
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<tr>
<td>Jerrilynn Krebs EA</td>
</tr>
<tr>
<td>(925) 606-8181</td>
</tr>
<tr>
<td><strong>Castro Valley</strong></td>
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<tr>
<td>3rd Tue 8:30 am</td>
</tr>
<tr>
<td>Dino’s Restaurant, 20390 Lake Chabot Rd, Castro Vly</td>
</tr>
<tr>
<td>Dagmar Bedard EA</td>
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<tr>
<td>(510) 537-3883</td>
</tr>
<tr>
<td><strong>Email-only Group</strong></td>
</tr>
<tr>
<td>as needed</td>
</tr>
<tr>
<td>Send an email to <a href="mailto:halloftaxes@gmail.com">halloftaxes@gmail.com</a></td>
</tr>
<tr>
<td>Peggy Hall EA</td>
</tr>
<tr>
<td>(925) 388-1040</td>
</tr>
</tbody>
</table>

October 2018
17 EBAEA Dinner - Dublin Holiday Inn
   Topic – Small entity compliance issues--2 hours
   Speaker – Scott Burnett, Attorney

29-31 EBAEA Tax Talk Seminar –
   Dublin Holiday Inn
   See flyer later in this Bulletin

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

22 Thanksgiving

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.”

25 Christmas

January 2019
1 New Year’s Day

16 EBAEA Dinner - Dublin Holiday Inn
   Topic – IRS & Cryptocurrency and How to read a Tax Treaty
   Speaker – Steven L. Walker, Attorney

26 Tax Help Day
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.

INSPIRATIONAL MESSAGE
from September 23 CSEA Board Meeting
by Gail Stan, EA, MBA, MLS

A Very Special Bank Account
Imagine you had a bank account that deposited $86,400 each morning. The account carries over no balance from day to day, allows you to keep no cash balance, and every evening cancels whatever part of the amount you had failed to use during the day. What would you do? Draw out every dollar each day!

We all have such a bank. Its name is Time. Every morning, it credits you with 86,400 seconds. Every night it writes off, as lost, whatever time you have failed to use wisely. It carries over no balance from day to day. It allows no overdraft, so you can’t borrow against yourself or use more time than you have. Each day, the account starts fresh. Each night, it destroys an unused time. If you fail to use the day’s deposits, it’s your loss and you can’t appeal to get it back.

There is never any borrowing time. You can’t take a loan out on your time or against someone else’s. The time you have is the time you have and that is that. Time management is yours to decide how you spend the time, just as with money you decide how you spend the money. It is never the case of us not having enough time to do things, but the case of whether we want to do them and where they fall in our priorities.

What are you going to do with your time today?
-- Author Unknown

SEASONAL TAX PREPARER 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

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.
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Director 2018 – 2019 (1 year):
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SEE Class: vacant
Tax Talk:
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Town Hall:
Patty Pringle, EA  patty@eastbaytaxmatters.com

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Chair: vacant
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Eric Vale  eric@valex-tax.com
Chapter Office Administrator:
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Chapter Office Liaison:
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Gail Stan, EA  gail@gailstantaxes.com
Nominating:
Sharon Hinchman, EA  sharon@alamo-tax.com
Volunteer Coordinator:
Gail Stan, EA  gail@gailstantaxes.com

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, (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
## Day 1
### Monday
**OCT 29th**

**Beanna Whitlock, EA**
- Ethics [2hrs]
- TC & JA (Tax Cuts and Jobs Act) [6hrs]

**Continental Breakfast**
*La Fiesta Lunch Buffet (Mexican)*
*Natural Choice Afternoon Snack*

---

## Day 2
### Tuesday
**OCT 30th**

**Lisa Ihm, EA**
- Taking Full Advantage of Tax Attributes at Death [2hrs]
- 1031 Exchanges of Real Estate [2hrs]

**Continental Breakfast**
*Rome Lunch Buffet (Italian)*
*Fruit & Cookies Afternoon Snack*

**Vickie Mulak, EA, CFP**
- Federal Tax Update [2hrs]
- Entity Choices for Optimal Sec 199A Deductions [2hrs]

**Continental Breakfast**
*Rome Lunch Buffet (Italian)*
*Fruit & Cookies Afternoon Snack*

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## Day 3
### Wednesday
**OCT 31st**

**Vickie Mulak, EA, CFP**
- Basis, Basis, Basis [4hrs]
- Business Provisions of the Tax Cuts & Jobs Act (TC & JA) [4hrs]

**Continental Breakfast**
*Plated Lunch: Eggplant Parmesan, Chicken Marsala or Salmon (select one entrée)*
*Natural Choice Afternoon Snack*

**Lisa Ihm, EA**
- Taking Full Advantage of Tax Attributes at Death [2hrs]
- 1031 Exchanges of Real Estate [2hrs]

**Continental Breakfast**
*Plated Lunch: Eggplant Parmesan, Chicken Marsala or Salmon (select one entrée)*
*Natural Choice Afternoon Snack*

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**HOLIDAY INN DUBLIN**
6680 Regional Street
Dublin, California 94568
(925) 828-7750 Direct

Special rates for the hotel of $119.00 plus tax per night. (use code EBA and mention the Organization as EBAEA to receive the Special Rate). Cut off date 10-14-2018.

**BART Dublin-Pleasanton**
Seminar venue is conveniently located within walking distance of BART Dublin/Pleasanton.

Easy access to I-580 & I-680 and ample free parking available at the venue.

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**REGISTRATION FEES**

<table>
<thead>
<tr>
<th>Early Bird Special</th>
<th>September 30, 2018 or before</th>
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<tbody>
<tr>
<td>MEMBER**</td>
<td>NON-MEMBER***</td>
</tr>
<tr>
<td>1 DAY (any)</td>
<td>$249.00</td>
</tr>
<tr>
<td>2 DAYS (any)</td>
<td>$449.00</td>
</tr>
<tr>
<td>3 DAYS (all)</td>
<td>$549.00</td>
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</tbody>
</table>

**General Registration**

| 1 DAY (any) | $299.00 | $399.00 |
| 2 DAYS (any) | $499.00 | $599.00 |
| 3 DAYS (all) | $599.00 | $699.00 |

<table>
<thead>
<tr>
<th>Last Minute Registration*</th>
<th>October 29, 2018 and after</th>
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</thead>
<tbody>
<tr>
<td>1 DAY (any)</td>
<td>$349.00</td>
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<tr>
<td>2 DAYS (any)</td>
<td>$549.00</td>
</tr>
<tr>
<td>3 DAYS (all)</td>
<td>$649.00</td>
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*Checks only at the door. Make checks payable to EBAEA**
**MEMBERS are current Members of CSEA/Chapter
**NON-MEMBERS are not current Members of CSEA/Chapter

---

**Save Money & Help Us Go Green**
A Materials Discount is offered to attendees who choose to receive Tax Talk materials on a thumb drive with PDF files, as an alternative to receiving printed materials.

SAVE $50 for 3 day Attendees
SAVE $35 for 2 day Attendees
SAVE $25 for 1 day Attendees

---

**Tax Talk After Hours**

Tuesday* 5:30p to 7:00p

Stay and enjoy nibbles, sodas & wine during a Q&A Session

**Featured Presenter:**
Marc Narlesky, Technical Advisor to the Advocate
Taxpayers’ Rights Office California Franchise Tax Board

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Not a Member yet? Join us today! [http://www.ebaea.org/contact/](http://www.ebaea.org/contact/)
EBAEA Tax Talk 2018
3 Days: October 29th, 30th and 31st

We have 3 dynamic speakers this year.

24 Hours of CE (including 2 Hrs. Ethics)

Beanna Whitlock, EA
Lisa Ihm, EA
Vicki Mulak, EA, CFP

Day 1 – October 29, 2018

Beanna Whitlock, EA
Ethics 2 Hours
Beanna’s Ethics Class keeps it real.
Examples of real situations that tax professionals can relate to.
Previous Tax Talk attendees have praised this as the best Ethics Class they have ever attended.

Beanna Whitlock, EA
TCJA - 6 Hours
Impact on K-1’s and special K-1 Preparation (under TCJA)
New Emphasis on Accountable vs Non-Accountable Plans
Employee Expense Reimbursements
New rules on Entertainment and Meals
Fringe Benefits (under TCJA)
New rules on NOL’s (under TCJA)
What business deductions are limited (under TCJA)
These are just a few of the topics covered.
Taking Full Advantage of Tax Attributes at Death (2 Hours)

When a taxpayer dies, their tax attributes die with them… or do they?!? Capital loss carryovers, NOL’s, suspended passive losses, charitable contribution carryovers, minimum tax credit, these are just a few of the tax attributes that may be lost because of a taxpayer’s death, but with proper application of the rules and some timely planning and advice for the surviving spouse, you may be able to take advantage of these attributes rather than losing them. Understanding the rules about use of tax attributes after death will allow you to advise your clients how to take full advantage of their tax attributes.

1031 Exchanges of Real Estate (2 Hours)

Is this you? You’ve taken classes about like-kind exchanges and think you know the concepts, but when it comes time to actually enter the transaction into your software you suddenly feel lost. It’s not your fault! To complete like-kind exchange calculations you really only need 6 numbers; FMV of the old and replacement property, basis of the old property, loan amounts on the old and replacement property, and total expenses from the settlement statements. You know where to get all those numbers, right? So why does your software make it so hard?!? And when a client asks about the tax ramifications of doing a like-kind exchange does it take you hours to run all the possible scenarios? In this class, a simple worksheet and a checklist to lead you through the process will solve both of these problems for you, and you’ll gain a new understanding of the basic concepts, which will allow you to quickly provide your clients with accurate advice about the income of their planned exchanges.

Federal Tax Update (2 Hours)

Including some of CA Conformity/Non-Conformity

What about the new Form 1040 Postcard!
Vicki Mulak, EA, CFP
Afternoon Session (cont’d)
Entity Choices for Optimal Sec 199A Deductions (2 Hours)
How will you advise your client about the tax consequences of their entity choice? This class will teach you the essential part of the decision-making process. Consider the benefits and disadvantages of different entity types so you can help your clients determine if they need to make a change.

Day 3 – October 31, 2018
Vicki Mulak, EA, CFP
Morning Session
Basis, Basis, Basis (4 Hours)
Most practitioners would agree, that a thorough understanding of “basis” is essential to competency in the field of taxation. This presentation will look at a variety of areas where basis is calculated, including basis in residence, basis in property acquired in a Section 1031 exchange, basis in stock resulting from a transfer of assets and liabilities under Section 351, basis in property received from a partnership, basis in property inherited from a decedent, basis in gifts, partnership basis adjustment when a Section 754 election is in place, basis in property received for services and much more.

Lisa Ihm, EA
Business Provisions of the Tax Cuts & Jobs Act -Diving into the Details (4 Hours)
Afternoon Session
You’ve heard lots of summaries of the new Act, but now it’s time to learn the details and determine how it is going to affect your clients. Learn how the Section 199A 20% of business income deduction will actually work. Understand the W-2 wages and service business limitations and find out why they will not apply to many of your clients. Discuss strategies for when you should deduct improvements as repairs and when you should capitalize them and deduct them using bonus depreciation instead. Explore the new depreciation rules, including rules for qualified improvement property. Determine how the elimination of like-kind exchanges of personal property will affect vehicle reporting. Find out how net operating loss use will change. Discover increased deductions for luxury cars. And so much more.

Pricing and details for registering will be available on the EBAEA website visit www.ebaea.org