



# *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*

September 2015

### **NEXT MEETING Wed, September 16, 2015**

Place: **Embassy Suites**

1345 Treat Blvd., Walnut Creek, CA 94597

**Note new location for this meeting!**

5:00 Board Meeting

6:15 Networking

6:30 Dinner Buffet

7:00 Program: **"EBAEA Tax Panel"**

Cost: \$40.00 with reservation by Monday, September 14  
\$50.00 with reservation after deadline

Course numbers and credit:

IRS: WZA09-T-01493-15-I

CTEC: 1001-CE-7934

CSEA/NAEA: 2 Hours of Federal Tax Topics

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](mailto:ebaean@ebaean.org) (preferred) or call 800-617-1040.

### **September Session:**

#### **"EBAEA Tax Panel"**

**Speakers: Sal Romo, Jr., EA, Lonnie Gary, EA  
and Phil Fiegler, EA**

*by Robert L. Seymour, EA*

Got Questions? Get answers at the September Dinner Meeting!

You are probably busy working on your extensions, some of the hardest tax returns that you put off because they required research. Our September dinner meeting features an expert panel including Sal Romo, EA, Lonnie Gary, EA, USTCP, and Phil Fiegler, EA, who have generously agreed to take on your questions.

These panelists are familiar to you from their tax articles, presentations, and discussions in their long involvement with our chapter.

To get the best answers, send your questions in advance to Peggy Hall at [halloftaxes@gmail.com](mailto:halloftaxes@gmail.com). Though two hours will be devoted to Federal issues, you can submit California questions as well, to be answered as time allows.

The panel offers a great opportunity to get two hours of CE credit, and to make sure that ensure that attendees' questions are answered.

With 2 hours of CE on Federal Tax Topics, the target audience is: Enrolled Agents, CPAs, attorneys, CTEC Registered tax preparers, & unenrolled preparers.

### **SAVE THE DATE**

by Peggy Hall, EA

Our next monthly meeting will be on October 21<sup>st</sup>, back at the Dublin Holiday Inn, with Teresa M. Fluegel speaking about Sec 1031 Exchanges. More details in the October Bulletin.

### **PRESIDENT'S MESSAGE**

*by Patty Pringle, EA, President, EBAEA*

Here we are, approaching the close of another busy summer full of extensions. I hope everyone has enjoyed their summer, doing what makes them happy.

On August 19th, EBAEA hosted a delightful "Meet & Greet" on the patio at the Dublin Holiday Inn, followed by a dinner buffet. During the entire evening, we were fortunate enough to have special guests, Vivienne Antal, the IRS Stakeholder Liaison Local (for our area) and Doug Pickford, EA, our CSEA President.

Ms. Antal spoke to the attendees during the dinner, describing her function as the IRS Stakeholder Liaison while expressing how she can be of service. As a future reference, the following is a description of the Stakeholder Liaison's primary role plus a list of several specific functions:

"What is an IRS Stakeholder Liaison?"

An IRS Stakeholder Liaison establishes relationships with practitioner and industry organizations representing small business and self-employed taxpayers. The Liaison provides information about the policies, practices and procedures the IRS uses to ensure compliance with the tax laws. Liaisons also elevate issues that affect tax administration.

Stakeholder Liaison provides the latest information on IRS developments via social media such as LinkedIn, Twitter, Facebook, Tumblr, and YouTube. Distributions and offerings include:

- Podcasts

- Distribution of current postings that area stakeholders can re-post

- Host free webinars, covering various tax topics such as ACA, ID Theft and others

- Refer internal resources to support voluntary Tax Compliance

- Tax related event participation

Remember . . . Our September 16th dinner meeting location is Embassy Suites in Walnut Creek, at 1345 Treat Blvd, Walnut Creek, CA 94596 (across the street from Pleasant Hill BART Station).

I hope you had a wonderful Labor Day break . . . and remember, the holidays are just around the corner!

## **CSEA DIRECTOR REPORT**

*by Aida Q. Torres, EA, First Vice President*

Report on NAEA Annual Meeting and Awards Presentation

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 and Ms. Torres 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!

## **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](mailto: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.

## **EBAEA EMAIL LISTS**

EBAEA 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>

## **RETURNS FILED WITH YOUR PTIN**

*by P. Gail Nanbu, EA*

The Return Preparer Office (RPO) of the IRS has alerted us to an information resource that also helps us to ensure our PTINs are not misused.

You can view the number of federal tax returns processed by the IRS with your PTIN. In the IRS web site, after logging into your PTIN account, the Main Menu offers "View Returns Filed Per PTIN".

This screen will show how many 1040-series tax returns were filed this year with your PTIN, and the data are updated monthly.

If the number is substantially higher than the number of tax returns you thought you prepared, and you suspect possible misuse of your PTIN, complete Form 14157, Complaint: Tax Return Preparer, to alert the IRS.

Note: This is a service available only to EAs, and a minimum of 50 returns must be processed for data to be shown.

Don't forget that (as we pointed out in the Bulletin last fall), your PTIN account is where you should be checking your CE credits regularly, to make sure that a session you attended hasn't been overlooked.

### **Small Group Tax Meetings**

**Antioch /Brentwood**                      Fridays 8:00am  
Brentwood Café, 8500 Brentwood Blvd, Brentwood  
**Ken Seamann EA**                      (925) 634-8297

**Danville Area**                      4<sup>th</sup> Tue 9:30am  
Pascals French Oven, 155 Railroad Ave, Danville  
**Michael Power EA**                      (510) 366-8836

**Oakland Area (Near BART)**    4<sup>th</sup> 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**                      2nd 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](mailto:halloftaxes@gmail.com)  
**Peggy Hall EA**                      (925) 388-1040

## **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:

<http://www.thetaxadviser.com/issues/2015/aug/2015-tax-software-survey.html>

or in the Journal of Accountancy:

<http://www.journalofaccountancy.com/issues/2015/sep/2015-tax-software-survey.html>

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.

## **MEMBERS SPEAK**

Upcoming presentations by EBAAE Members include:

October 6 Basic Payroll, 455 Market Street, San Francisco 9 am - 3 pm. Andy Rogers  
[Andy@TaxBuddha.com](mailto: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.

For EBAAE members to list speaking engagements next month, please email [Andy@TaxBuddha.com](mailto:Andy@TaxBuddha.com) with details.

## **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](http://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"!

"Circular 230: What You Don't Know CAN Hurt You!" on October 21, providing 2 hours of ethics with Jennifer MacMillan, EA presenting.

There are also **live webcasts** provided in partnership with CalCPA.

## **HUMOR**

*Anonymous*

Preparing your own tax return is something like a do-it-yourself mugging.

A harp is a piano after taxes.

A lot of people still have the first dollar they ever made. Uncle Sam has all the others.

Q: Why is a tax loophole like a good parking spot?

A: As soon as you see one, it is gone.

An investor went to a tax accountant and asked him, "If I give you \$1,000, will you answer two questions?" The tax expert replied, "Certainly. And what is the other question?"

It's hard to believe that America was founded to avoid high taxation.

Q: Where do homeless tax accountants live?

A: They live in tax shelters.

## **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 25<sup>th</sup> 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**

### **September 2015**

- 10** Taxpayer Advocate Dan Maiuro  
Stockton Hilton (Big Valley Chapter)
- 16** EBAEA Dinner: Tax Panel  
In Walnut Creek (see p. 1)
- 16 - 18** CSTAR: CA State Tax Agency Representation  
Workshop in Sacramento

### **October 2015**

- 21** EBAEA Dinner: 1031 Exchanges  
In Dublin (see p. 1)
- 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



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## 2015 - 2016 Board of Directors and Committee Chairs

President: Patty Pringle, EA 510-912-1682  
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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

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Financial Review: vacant  
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