September 2018

NEXT MEETING: **Wed., Sept. 19, 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  
6:00 Member Appreciation  
6:30 Dinner Buffet  
7:00 Program: “Federal Tax Panel”

**Cost:** $40.00 with reservation by Monday, Sept. 17  
$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@ebaeanet.org (preferred) or call 800-617-1040.

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**September Session: “Federal Tax Panel”**

**Speakers:** Michael Powers, EA, CFP, Gregory Crofton, EA, and Rico J. Delodovici, EA

Questions and, maybe, answers if you submit timely! 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 Michael Powers, EA, Gregory Crofton, EA, and Rico Delodovici, EA, who have generously agreed to take on your questions. You all know Michael and Gregory as they are members of our Chapter. Rico J. Delodovici, EA is the new CSEA Secretary and the CSEA Outreach person for East Bay Chapter.

You may email your questions to Michael Power at mpower@powerinvesting.net. Include “Panel Question” in the subject line. If you do not get a response within 24 hours that the question(s) was(were) received, feel free to call Mike and wake him up at 510.366.8836. If you don’t send in your questions, or send it in too late, we won’t have time to do any necessary research. And then you could end up with a response similar to the 1040 retail hotline! The panel offers a great opportunity to get two hours of CE credit, and to ensure that attendees’ questions are answered.

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**PRESIDENT’S MESSAGE**

by Gail Stan, EA, MBA, MLS

Thanks to everyone who came to the Meet and Greet last month to meet new members and make new friends. See the photos later in this Bulletin. This month is Member Appreciation, giving the Board a chance to say thank you to all our members for
your continued support. Please enjoy a beverage on the Chapter before dinner and the panel.

At the August dinner meeting before the speaker’s presentation, Immediate Past President Sharon Hinchman, EA, NTPI Fellow had an awards presentation. See the photos later in this Bulletin.

I attended the IRS Townhall on August 22 in Union City along with several other members from EBAEA which included the Mayor of Union, City Carol Dutra-Vernuchi, EA. We also had a special guest attendee CSEA President Cynthia Leachmoore, EA. A big THANK YOU to Patty Pringle, EA and Randy Warshawsky, EA from Mission Chapter for getting it all put together. See the photos later in this Bulletin.

And a another big THANK YOU to Dagmar Bedard, EA for being our Audio-Visual person for the past several years. Dagmar resigned from this position effective August 31 and she did such a great job, we needed two people to replace her – Eric Vale, EA and Patty Pringle, EA.

**Heartfelt THANKS TO OUR VOLUNTEERS!**

**TOOLS YOU CAN USE!**

Please see the back of the bulletin for a listing of IRS Stakeholder Liaisons (SL) for CSEA Chapters and IRS Resource Links.

The SL for EBAEA is Terri Malone. SL’s provide information about the policies, practices and procedures the IRS uses. You can also raise your issues and concerns through your local SL. They do not answer tax questions or have access to our client accounts, but they can steer you in the right direction. Your local SL is also the first person you should contact if you have a data/security breach.

Jennifer Henrie-Brown is another great resource, while not on the list of SL’s Jennifer has been a tremendous supporter of EBAEA and often works with Terri Malone presenting tax seminars to tax professionals. Jennifer.henrie-brown@irs.gov.

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**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:

- **09/05/18** – Mark Bole – Basic Payroll – 9 am - 3 pm,  
  100 Civic Plaza, Regional Meeting Room or City Council Chambers, Dublin, CA 94568
- **10/04/18** – Michele Zimmerman -- – 9 am - 3 pm, College of San Mateo, 1700 West Hillsdale Blvd, College Center Building 10 Room 10-194, San Mateo, CA 94402
EBAEA CHALLENGE FOR NEVADA SOCIETY OF ENROLLED AGENTS
by Gail Stan, EA, MBA, MLS

Hopefully all of you have heard about the Nevada Society of Enrolled Agents (NVSEA) legal battle with the State of Nevada. A NV Assembly Bill in May of 2017 that was to become effective July 1, 2017 prohibited Enrolled Agents in Nevada from:

1. Preparing tax returns
2. Holding any fees for services not performed or not incurred (retainers)
3. Negotiating with another person concerning the rights or responsibilities of a client (representation)
4. Providing any advice, explanation, opinion or recommendation to a client about possible legal rights, remedies, defenses, options or the selection of documents or strategies (tax planning)

NVSEA filed a lawsuit and requested a Temporary Restraining Order which was granted and allowed NV EAs to prepare 2017 returns.

The lawsuit was finally heard July 6, 2018 and the Judge ruled in favor of NVSEA. But the NV Attorney General has said he will appeal so the fight continues.

Lawsuits are expensive and NVSEA expects to spend between $40,000 and $50,000 to keep their right to practice.

CHALLENGE: The EBAEA Officers and Board of Directors voted at our July meeting to offer a challenge to our members – the Chapter will match individuals’ contributions to NVSEA up to a maximum of $1,000 for donations made by our September 19 meeting.

Make your check payable to the Nevada Society of Enrolled Agents and indicate on the Memo line that it is for their Legal Fund. Bring you check to either the August or September EBAEA Meeting or mail it to me: Gail Stan, EA, PO Box 3117, San Ramon, CA 94583.

EBAEA will collect the checks and after our September dinner meeting, we will add up how much we have collected so we know how much to match. I will then mail all of the checks to NVSEA President Janet Vick, EA.

September 2018
3 Labor Day
14 East Bay Stand Down – Alameda County Fairgrounds
19 EBAEA Dinner - Dublin Holiday Inn
Member Appreciation
Topic – Tax Panel – get your tax questions answered
22-23 CSEA Committee & Board Meetings
Sacramento
24 STALM - Sacramento

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

December 2018
19 EBAEA Mixer - Dublin Holiday Inn
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
CONGRATS MARY GEONG, EA, CPA

East Bay Chapter Member Mary Geong, EA, CPA has been appointed to the California Board of Accountancy (CBA) by Governor Jerry Brown. The CBA is responsible for the licensing and disciplining of CPAs. Mary has been a Member of CSEA since 1990 and is an Immediate Past Director of East Bay Chapter, having served two terms for a total of four years. EBAEA congratulates Mary on her appointment! Below is the official announcement.

“Mary M. Geong, 69, of Piedmont, has been appointed to the California Board of Accountancy. Geong has been principal owner at Mary Geong, CPA since 2013 and financial advisor at HD Vest Financial Services since 1999. She held several positions at the Franchise Tax Board from 1994 to 2013, including tax auditor, audit supervisor and program specialist. Geong was manager of administration at World Savings and Loan from 1989 to 1994 and manager of accounting at the Federal Reserve Bank in San Francisco from 1984 to 1989. Geong is president of the Oakland Rotary Endowment and a member of the California Society of CPAs Statewide Committee of Taxation and Personal Financial Planning, Piedmont Asian American Club, East Bay Association of Enrolled Agents, Asian Real Estate Association of the East Bay, Ascend Pan-Asian Leaders, Northern California Chapter and Tax Aid. Geong earned a Master of Business Administration degree in management and a Master of Science degree in taxation from Golden Gate University. This position does not require Senate confirmation and the compensation is $100 per diem. Geong is a Democrat.”

Small Group Tax Meetings

<table>
<thead>
<tr>
<th>Small Group Tax Meetings</th>
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<tbody>
<tr>
<td><strong>Antioch/Brentwood</strong></td>
</tr>
<tr>
<td>Fridays 8:00 am</td>
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<tr>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
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<tr>
<td>Ken Seamann EA</td>
</tr>
<tr>
<td>(925) 634-8297</td>
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<tr>
<td><strong>Danville Area</strong></td>
</tr>
<tr>
<td>2nd Tue 8:30 am (NEW)</td>
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<tr>
<td>Life is Sweet Bakery, 155 Railroad Ave, Danville,</td>
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<tr>
<td>Michael Power EA, CFP</td>
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<tr>
<td>(510) 366-8836</td>
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<tr>
<td><strong>Oakland Area (Near BART)</strong></td>
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<tr>
<td>4th Tue 9:00 am</td>
</tr>
<tr>
<td>Buttercup Café, 229 Broadway, Oakland</td>
</tr>
<tr>
<td>Andy Rogers EA</td>
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<tr>
<td>(510) 332-0401</td>
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<tr>
<td><strong>Livermore Area</strong></td>
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<tr>
<td>Fridays 8:45 am</td>
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<tr>
<td>Shari’s Restaurant, 1116 East Stanley Blvd, Livermore</td>
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<tr>
<td>Jerrilynn Krebs EA</td>
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<tr>
<td>(925) 606-8181</td>
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<tr>
<td><strong>Castro Valley</strong></td>
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<tr>
<td>3rd Tue 8:30 am</td>
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<tr>
<td>Dino’s Restaurant, 20390 Lake Chabot Rd, Castro Vly</td>
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<tr>
<td>Dagmar Bedard EA</td>
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<tr>
<td>(510) 537-3883</td>
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<tr>
<td><strong>Email-only Group</strong></td>
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<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>

Join a small group meeting!

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.

California Admission Day
September 9, 1850
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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TAX HISTORY & FACTS

From Wallethacks.com

1. The first income tax ever was in 1404 in England.
2. The first property tax in the United States was in 1798 and it was on land, houses, and slaves.
3. The first US income tax started during the Civil War to help raise money back in 1862.
4. The first federal tax office in the US was the Office of the Commissioner of Internal Revenue in 1862, what a coincidence!
5. The 16th Amendment, ratified in 1913, established the first permanent US income tax.
7. Two never considered/discussed it: Pennsylvania, Virginia
8. Everyone pays income tax.
9. Tax Freedom Day was April 23rd in 2017. That is the day, based on total taxes collected, when you stop “working” for the Government and work for yourself. I think it's silly and it's always around the same time each year.
10. There are over 7 million words in the tax law and regulations. That beats the Gettysburg address, the Declaration of Independence, and the Holy Bible all rolled into one (269+1,337+773k).
11. There were 402 tax forms in 1990, by 2002 that number had jumped to a staggering 526.
12. My personal favorite is Form 6478 – Credit for Alcohol Used as Fuel. (I don't think the IRS really counts beer as fuel, though it does keep me going sometimes)
13. According to CCH, the number of pages in the tax code and regulations went from 26,300 in 1984 to an 70,000+ in 2014 (depends on who you ask). Those 1.2M tax preparers are smiling every year.
14. The IRS sends out over 8 billion pages in forms and instructions every single year, that's nearly 300,000 trees (now they use recycled paper… but still).
15. The easiest form, the 1040EZ, has thirty-three pages of instructions.
16. In 2016, H&R Block made $3 billion in revenue. Intuit made nearly $4.7 billion, 42% of which was from their Consumer Tax group ($1.975B).
17. ProPublica has, for several years, reported how Intuit (makers of TurboTax) and H&R Block continue to lobby against simpler tax filing. Last year, Intuit spent more than $2 million and H&R Block spent $3 million. A drop in the bucket.
2018 - 2019 Board of Directors and Committee Chairs

President:  
Gail Stan, EA  
gail@gailstantaxes.com

1st VP:  
Cheryl Meder, EA  
cmeder5@gmail.com

2nd VP:  
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Treasurer:  
Lourdes Rabara, EA  
lrabara@aol.com

Secretary:  
Katherine Judd, EA  
kjuddea@gmail.com

Immediate Past President:  
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sharon@alamo-tax.com

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Aida Torres, EA  
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CSEA Director:  
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Linda Fox, EA  
fox4tax@aol.com

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Patty Pringle, EA  
patty@eastbaytaxmatters.com

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Education Coordinator:  
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Mini Seminar Team:  
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SEE Class: vacant
Tax Talk:  
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patty@eastbaytaxmatters.com
Town Hall:  
Patty Pringle, EA  
patty@eastbaytaxmatters.com

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Chair: vacant
Bylaws/SOP: Gail Stan, EA  
gail@gailstantaxes.com
Audio/Visual Technical Advisor  
Eric Vale  
eric@vale-tax.com
Chapter Office Administrator  
Patty Pringle, EA  
patty@eastbaytaxmatters.com
Chapter Office Liaison:  
Dagmar Bedard, EA  
tax@dagmarbedard.com
Financial Review:  
Gail Stan, EA  
gail@gailstantaxes.com
Nominating:  
Sharon Hinchman, EA  
sharon@alamo-tax.com
Volunteer Coordinator:  
Gail Stan, EA  
gail@gailstantaxes.com

The East Bay Association of Enrolled Agents (EBAEA) meets monthly except for the month of April. Meetings are usually held at the Dublin Holiday Inn although occasionally, we will meet somewhere else with plenty of notice to our members of the change in location for a particular month.

Dublin Holiday Inn  
6680 Regional St.  
Dublin, CA 94568
Photos from the Meet & Greet

Richard Goudreau, Clair Flores, Lourdes Rabara, Joanne Anderson, Sharon Hinchman

Guest Speaker Rhett Gagon, and Diane Jaworski-Faulhaber

Kathy Judd, Aida Torres, Patty Pringle, Molly Silva, and Patricia Gilchrist

Greg Crofton

Claire Ashby, Martha Gastineau and Gail Stan

Linda Koziol and Alison Johnson

Cheryl Meder, Vince Saponara, Gail Nanbu and Mark Bole

Hung O
Sharon Hinchman, Immediate Past President presenting thank You award to Gail Stan (2017-2018 EBAEA Board members standing behind)

Presentation to Joanne Anderson

Presentation to Dagmar Bedard for Audio Visual support at our meetings

Gail Stan, EA, EBAEA President has just introduced Carol Dutra-Vernachi, EA, Mayor of Union City and member of EBAEA

Exam Panel – Marc Narlesky, FTB; Albert Ju, Exam Territory Manager – Oakland, Mr. Ju’s colleague, Alan Pinck, EA

Collections Panel – Felix Kokeny, Collection Territory Manager – San Jose, Marc Narlesky, FTB; Alan Pinck, EA
### TAX TALK 2018

**3 FULL DAYS • OCTOBER 29th 30th 31st**

Register today for Tax Talk 2018! Receive 24 hours Fed CE for all 3 days!

To receive the EARLY BIRD SPECIAL pricing, register on or before September 30, 2018

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#### SPEAKERS | TOPICS | CUISINE
---|---|---
**DAY 1** Monday Oct 29th | | |
Beanna Whitlock, EA | Ethics 2hrs | Continental Breakfast
| TC & JA (Tax Cuts and Jobs Act) 6hrs | La Fiesta Lunch Buffet (Mexican)
| | Natural Choice Afternoon Snack

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**DAY 2** Tuesday Oct 30th | | |
Lisa Ihm, EA | Taking Full Advantage of Tax Attributes at Death 2hrs | Continental Breakfast
| 1031 Exchanges of Real Estate 2hrs | Rome Lunch Buffet (Italian)
Vickie Mulak, EA, CFP | Federal Tax Update 2hrs | Fruit & Cookies Afternoon Snack
| Entity Choices for Optimal Sec 199A Deductions 2hrs | |

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**DAY 3** Wednesday Oct 31st | | |
Vickie Mulak, EA, CFP | Basis, Basis, Basis 4hrs | Continental Breakfast
| Business Provisions of the Tax Cuts & Jobs Act (TC & JA) 4hrs | Plated Lunch: Eggplant Parmesan, Chicken Marsala or Salmon (select one entre)
| | Natural Choice Afternoon Snack

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**Tax Talk 2018**

**3-DAY SEMINAR**

OCTOBER 29TH, 30TH, 31ST

8:00am – 5:00pm Daily

**REGISTRATION FEES INCLUDE:**

- Continental Breakfast
- Hot Lunch *(Buffet & Plated)*
- Afternoon Snacks
- Tax Talk 2018 Materials*

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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><strong>MEMBER</strong>**</td>
<td><strong>NON-MEMBER</strong>*</td>
</tr>
<tr>
<td>1 DAY (any)</td>
<td>$ 249.00</td>
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<tr>
<td>2 DAYS (any)</td>
<td>$ 449.00</td>
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<td>3 DAYS (all)</td>
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<th>General Registration</th>
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<tr>
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<tr>
<td>2 DAYS (any)</td>
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<td>3 DAYS (all)</td>
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**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

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**TAX TALK 2018 Location**

Holiday Inn Dublin-Pleasanton

6680 Regional Street
Dublin, California 94568
(925) 828-7750 Direct

**Holiday Inn $119/nt**

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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For additional Tax Talk 2018 information, visit the website [www.ebaea.org](http://www.ebaea.org) and click the events tab, or contact Patty Pringle, Enrolled Agent at (925) 320-7802 or email patty@eastbaytaxmatters.com or EBAEA Chapter Office at info@ebaea.org.

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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.
Day 2 – October 30, 2018

Lisa Ihm, EA
Morning Session
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.

Lisa Ihm, EA
Morning Session (cont’d)
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.

Vicki Mulak, EA, CFP
Afternoon Session
Federal Tax Update (2 Hours)
Including some of CA Conformity/Non-Conformity
What about the new Form 1040 Postcard!
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
IRS.gov Resource Links for

IRS.gov main web pages related to presentation topics:

- Protect Your Clients; Protect Yourself
  - Protect Your Clients; Protect Yourself: Tax Security 101
  - Don't Take The Bait
  - Data Theft Information for Tax Professionals
  - Safeguarding Taxpayer Data: Monitor Your EFIN for Suspicious Activity
  - Identity Protection: Prevention, Detection and Victim Assistance
  - Taxpayer Guide to Identity Theft
  - Form 14039, IRS Identity Theft Affidavit
- Treasury Inspector General for Tax Administration
- Private Debt Collection

Additional resource links:

Small Business Information Security: The Fundamentals (National Institute of Standards and Technology (NIST))

Start with Security, A Guide for Business – Lessons Learned from FTC Cases

Pub. 556, Examination of Returns, Appeal Rights, and Claims for Refund

Pub. 4524, Security Awareness for Taxpayers

Pub. 4557, Safeguarding Taxpayer Data - A Guide for your Business

Pub. 5027, Identity Theft Information for Taxpayers

Pub. 5199, Tax Preparer Guide to Identity Theft - This publication provides tax preparers with necessary information to assist clients who become victims of identity theft.

Pub. 5293, Protect Your Clients; Protect Yourself. Data Security Resource Guide for Tax Professionals

Tax Pro News & Resources web page

Tax Reform web page
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