NEXT MEETING: Wed., Sep. 18, 2019

Place: Dublin Holiday Inn
5660 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
7:15 Program: “Federal Tax Panel”

Cost: $45.00 with reservation by Monday, Sep 16
$55.00 with reservation after deadline or at the door

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.

September Session: Federal Tax Panel
Panelists: Greg Crofton, EA, Mark Bole, EA and Phil Fiegler, 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 Gregory Crofton, EA, Mark Bole, EA and Phil Fiegler, EA, all members of our chapter, who have generously agreed to take on your questions.

You may email your questions to Mark Bole at makbo@pacbell.net. Include “Panel Question” in the subject line. Please send your questions by Friday, September 13, to give our panelists time to do research if necessary.

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.

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

SCAM - If you receive an email that purports to be from me asking you to purchase gift cards for the chapter, this is a scam and the email did not come from me. The signature on these fake emails is usually:
Gail Stan, EA
President
EBAEA
I do not sign any of my emails with this signature. Any email that is legitimately from me will be signed:
Gail A. Stan, EA, MBA, MLS

Tax Talk 2019
November 12-14, 2019

Super Early Bird Registration ends September 31 (this is the best deal!). See the details of the speakers and topics at the end of the bulletin.
The reason I am bringing this to your attention is one of our members did not realize that this was a fake email and actually purchased $500 worth of Amazon gift cards. When she could not get information about what to do with the cards, she finally called me and I explained that it was a SCAM. She was able to cancel the credit card charge and the Amazon purchase. These fake emails have been going around for over 2 years – When Sharon Hinchman, EA was President, many of us on the Board received similar emails purported to be coming from her. This is why we have changed the contact page in Bulletin to only have the Chapter Office email and the Bulletin Editor email addresses. You can email the Chapter Office and the email will be forwarded to the member responsible for that activity.

At the June Board meeting, we voted to increase the monthly dinner meeting fee by $5 to $45 for reservations before the Monday night deadline, and $55 for attendees make a reservation after the Monday night deadline or just show up at the door. The Holiday Inn raised the price of our meals, so this increase just covers the increased cost. The chapter does not make any money on the dinner meeting, but we cannot lose money on them either.

August 22 was the 25th Annual IRS Townhall which is co-hosted by EBAEA and Mission Chapter. Several EBAEA members attended even though the venue was in south San Jose. If you did not attend, you missed a great opportunity to ask question and learn the latest information from IRS and FTB.

Our September Dinner meeting is our annual member Tax Panel. A big THANK YOU to our panelists – Greg Crofton, EA, Mark Bole, EA and Phil Fiegler, EA. See the lead article in this Bulletin for information on submitting your questions ahead of time.

All of you should have received an email from CSEA President Joyce Cheng on August 28 about NAEA disaffiliating CSEA. If you did not see it, it is reprinted later in this Bulletin for you. This will be a topic of discussion at the next CSEA Board meeting in Sacramento on September 21. All CSEA members are invited to attend the Board meeting.

STALM – State Tax Agencies Liaison Meeting will be held in Sacramento on Friday, September 20. This is a great introduction to the various CA tax agencies. And if you have questions/issues that you would like to have brought to the attention of the tax agencies, you can send them to CSEA.

And then mark your calendars for East Bay’s Tax Talk 2019 on November 12-14. As we have done in recent years, you will be able to attend any 1 day, 2 days or all 3 days.

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**NAEA DISAFFILIATES CSEA**

_by Joyce Cheng, EA, President CSEA_

“First and foremost, CSEA is alive and well! Rest assured nothing has changed except the opportunities ahead of us. I know you have all received an email from NAEA concerning its decision to terminate CSEA as an NAEA affiliate and some of you have asked questions concerning this.

CSEA is a non-profit organization legally formed under the laws of California and operates independently of any other state or federal association. As such, we have a fiduciary responsibility to our members. For nearly 40 years NAEA and CSEA have honored an unwritten affiliate agreement, which in part included an agreement to follow NAEA’s bylaws. The affiliate relationship is akin to an agreement to work together towards common goals. There is no ownership or control of one organization over the other.

In this particular case, CSEA, through its members, made the decision to establish an associate membership category determined to be in the best interest of the California EA community and CSEA. NAEA believes that this category is in violation of their bylaws, and hence its decision to terminate our affiliation. It was CSEA’s desire and intent to work with NAEA towards a common solution to allow our affiliate agreement to remain intact. Unfortunately NAEA decided otherwise. We do, however, remain supportive of NAEA and its work on the national level, as we hope NAEA will remain supportive of CSEA. Our commitment to Enrolled Agents does not end at the California borders and we look forward to other opportunities to work with NAEA and its affiliates.

As advocates for the profession, CSEA is front and center in working with the state tax agencies and advocating before the state legislature to protect tax professionals and the tax community. CSEA was one of the first organizations to successfully challenge the threat to our professional credential back in the 1980’s. And yes, for those of you who remember, NAEA actually sprang forth from CSEA.

As you know, CSEA is committed to providing opportunities for all Enrolled Agents through empowerment, enrichment, and advocacy. I would be remiss if I did not mention CSEA is working on new and innovative ways to address our members’ needs. **We are proud to be your professional beacon in California and look forward to the next 40 years of serving Enrolled Agents and the California tax community.”**

You can get additional information at this link [https://www.csea.org/CSEA/Your_CSEA/Society_News_Folder/CSEA_-_NAEA_Affiliation_Status.aspx](https://www.csea.org/CSEA/Your_CSEA/Society_News_Folder/CSEA_-_NAEA_Affiliation_Status.aspx)
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.

Join a small group meeting!

Small Group Tax Meetings

<table>
<thead>
<tr>
<th>Location</th>
<th>Date</th>
<th>Time</th>
<th>Venue</th>
<th>Presenter</th>
<th>Contact</th>
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<tbody>
<tr>
<td><strong>Antioch/Brentwood</strong></td>
<td>16 Sep</td>
<td>8:00 am</td>
<td>Brentwood Café, 8500 Brentwood Blvd, Brentwood</td>
<td>Ken Seamann, EA</td>
<td>(925) 634-8297</td>
</tr>
<tr>
<td><strong>Danville Area</strong></td>
<td>20 Oct</td>
<td>8:30 am</td>
<td>Life is Sweet Bakery, 155 Railroad Ave, Danville</td>
<td>Michael Power, CFP</td>
<td>(510) 366-8836</td>
</tr>
<tr>
<td><strong>Oakland Area</strong></td>
<td>14 Nov</td>
<td>9:00 am</td>
<td>Buttercup Café, 229 Broadway, Oakland</td>
<td>Andy Rogers, EA</td>
<td>(510) 332-0401</td>
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<tr>
<td><strong>Livermore Area</strong></td>
<td>2 &amp; 4 Dec</td>
<td>8:45 am</td>
<td>Brick Café, 833 E. Stanley Blvd, Livermore</td>
<td>Allison Johnson, EA</td>
<td>925-518-0882</td>
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<tr>
<td><strong>Castro Valley</strong></td>
<td>12 Jan</td>
<td>8:30 am</td>
<td>Dino’s Restaurant, 20390 Lake Chabot Rd, Castro Vly</td>
<td>Dagmar Bedard, EA</td>
<td>(510) 537-3883</td>
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**Email-only Group**

Send an email to halloftaxes@gmail.com

Peggy Hall, EA (925) 388-1040

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.
2019 - 2020 Board of Directors and Committee Chairs

To contact any of the Officers & Volunteers below other than the Bulletin Editor, email the Chapter Office ebaea@ebaea.org and the email will be forwarded to the appropriate person.

(We have removed members email addresses as they are being used by scammers to request inappropriate financial payments and other scam practices.)

President: Gail Stan, EA
1st VP: Patty Pringle, EA
2nd VP: Sharon Hinchman, EA
Treasurer: Lourdes Rabara, EA
Secretary: Katherine Judd, EA
Immediate Past President: Gail Stan, EA

Director 2019 – 2020 (1 year):
Carolyn Krieg, EA
Sassa Oznoweric, EA
Aida Torres, EA

Director 2019 – 2021 (2 year):
Greg Crofton, EA
Peggy Hall, EA

CSEA Director: Sharon Hinchman, EA

Education Committee
Chair: Patty Pringle, EA
Continuing Education: Katherine Judd, EA
Education Coordinator: Marjorie Williams-Jones, EA
Mini Seminar Team: Patty Pringle, EA
Program: Peggy Hall, EA
SEE Class: Vacant
Tax Talk: Patty Pringle, EA
Town Hall: Patty Pringle, EA

Communication Committee
Chair: Gail Stan, EA
Bulletin: Gail Stan, EA, EBAEA.Editor@gmail.com
Disaster Services: Jan Bridges, EA
IRS Practitioner Panel: Phil Fiegler, EA
Legislative: Linda Fox, EA
Membership: Sharon Hinchman, EA
Membership Ambassador: Joanne Anderson, EA
PIA: Vacant
Practice Preservation: Linda Fox, EA
Quickfinders: Clare Flores, EA
Website: Patty Pringle, EA

Administration Committee
Chair: Vacant
Bylaws/SOP: Gail Stan, EA
Audio/Visual Technical Advisor: Eric Vale
Chapter Office Administrator: Patty Pringle, EA
Chapter Office Liaison: Dagmar Bedard, EA
Financial Review: Gail Stan, EA
Nominating: Sharon Hinchman, EA
Volunteer Coordinator: Gail Stan, EA

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 9456
Tax Talk 2019
November 12th, 13th and 14th
Holiday Inn Dublin – 6680 Regional Street, Dublin, CA 94568
To Register: https://www.123signup.com/calendar?Org=ebaea

Day One
Tuesday, November 12, 2019

Morning:

Vicki Mulak, EA, CFP

SMLLC’s and Corporate Elections 2 Hours Federal CE
As disregarded entities for federal purposes, single-member LLCs (SMLLCs) have no separate federal filing requirement, unless a corporate taxation election is executed. This session will address the unique characteristics and planning opportunities for single-member LLCs, including the impact of being either individually owned, corporately owned, or owned by a partnership or multi-member LLC.

Reporting Original Issue Discount (OID) 2 Hours Federal CE
This session will unravel the mystery surrounding Form 1099-OID and the correct amounts to report on a taxpayer’s return, which depend on whether the debt instrument was purchased at a premium, indexed for inflation, or was a stripped bond or stripped coupon. This session should improve practitioner confidence when working with Form 1099-OID.

Afternoon:

Claudia Stanley, CPA, EA

Business Potpourri 2 Hours Federal CE
This course will cover business related issues.
- Depreciation: Short – year, leases vs purchases and correcting depreciation errors.
- Payroll: Backup withholding requirements for 1099 recipient, other types of payments that are subject to backup withholding, payees exempt from withholding, when does the government enforce withholding, what are the penalties and who is responsible.
- Sales, dispositions & Liquidation Topics: Sale of business assets, sale of stock vs sale of assets, reporting sale of Biz property, Self-Employment tax on sale, Depreciation recapture

Ethics: 2 Hours Ethics (Required)
What would you do? An interactive & enjoyable class. Who knew Ethics could be so fun?
Tuesday 5:30 PM to 7:00 PM

**Tax Talk 2019 After Hours** (Does not qualify for CE)

Relax and enjoy complimentary appetizers and wine while networking with other attendees. Marc Narlesky from the CA Franchise Tax Board Taxpayer Advocate Office will be on hand to answer questions. This is a casual event. Must be a paid attendee on Tuesday.

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**Day Two**
**Wednesday, November 13, 2019**

**Morning:**

**Alan Pinck, EA**

**Real Estate Professionals “Do they really exist” 2 Hours Federal CE**

Being one of the most misunderstood concepts in tax law most that think they do not qualify. Over the course of this session you gain the knowledge you need to properly qualify your client as a RE Pro.

**Mortgage Interest & TCJA 2 Hours Federal CE**

In this session we will discuss the mortgage interest rules and how they have changed under TCJA.

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**Afternoon:**

**Frank Acuna, Esq.**

**Medi-Cal Special Needs Trusts and Qualified Disability Trusts 4 Hours Federal CE**

Special Needs Trusts (SNT) can be a priceless tool for families that have a child with special needs. One often overlooked characteristic of a SNT, however, is how the trust is taxed. This factor is important because the tax savings can be significant depending on how the trust is structured. Frank will discuss the various types of trusts and how to get it on the tax return. How to advise your clients.
Day Three
Thursday, November 14, 2019

Morning:

Alan Pinck, EA

Audit Flags 2 Hours Federal CE

You just prepared a return ripe for audit now what?
In this session we will discuss various audit triggers even though the IRS claims there are no such things. We will also go over what records you should be obtaining from your client when the preparation is going on, so you are ready in case the IRS comes knocking.

Fraud how to recognize it. Can you recognize fraud as a non-attorney? 2 Hours Federal CE

Over the course of this session we will be discussing the various badges of fraud and how the IRS and tax court look at it.

Afternoon:

Karen Joyner, EA

The Sharing Economy 2 Hours Federal CE

The Gig-Economy has expanded since the last time we had this course. Lots of new rules and types of income and expenses. It’s not just Uber and Lyft anymore. Did you know that people are renting their cars and even their clothes for extra income?

Tax Jeopardy 2 Hours Federal CE

This course will cover many topics and help to connect the dots. Scratch beneath the surface to unravel many tax deductions/opportunities you may have been missing or overlooked.
Pricing:
Includes Daily Continental Breakfast, Lunch and Mid-Day Snack

**Super Early Bird (Best Value)**
**September 1st thru September 31st**

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**Regular Early Bird**
**October 1st Thru October 31st**

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For additional information or if you have any questions please contact the Chapter Office info@ebaea.org or call 925-320-7802
If paying by check please make check payable to:

East Bay Association of Enrolled Agents

And mail to:
East Bay Association of Enrolled Agents
6400 Village Parkway, Suite 201
Dublin, CA 94568

Checks must be postmarked on or before the deadline for any Early Bird Pricing to receive that pricing.

Please send this page along with your check and print legibly:

Name: ________________________________________________________________

Phone Number: _________________________________________________________

Email: _________________________________________________________________

If attending all 3 Days what is your meal selection for Wednesday, November 13th?

☐ Salmon

☐ Chicken Marsala

☐ Eggplant Parmesan

*Please note meals for Tuesday and Thursday are buffet.*

☐ Please check if you are receiving your materials via download.