



The Bulletin



East Bay Association of Enrolled Agents
*To Enhance and Protect the Professional, Economic, and
Educational Interests of all Enrolled Agents*

July 2010

NEXT MEETING Wed, July 21, 2010

Place: **DUBLIN Holiday Inn (ex-Radisson)**
(go to http://www.radissondestinationguide.com/location/Map.process/OID_EB39EA2D/?hotelCode=CADUBLIN)

5:30 Board Meeting

6:15 Networking

6:45 Dinner Buffet

7:30 Program: **“Preparer Penalties”**

Cost: \$35.00 with reservation by Friday July 16
\$45.00 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 ebaean@ebaean.org (preferred) or call 800-617-1040.

July Topic: “Preparer Penalties and Disclosure Rule Requirements”

Speakers: Sharon Sword, Supervisory Revenue Agent and Hilary Brown, Revenue Agent
by Irene Moore, EA Program Chair

Sharon Sword began her career with Internal Revenue Service in 1991 as a Small Business Self Employed (SB/SE) General Program Revenue Agent. Sharon worked as Northern California Training Manager overseeing the on-the-job training of new revenue agent hires for 1040s, corporations and flow-through entities. For the last several years Sharon has been a Supervisory Revenue Agent, overseeing a group of agents that work a variety of entities and issues in Napa, Solano and West Contra Costa counties. Sharon has taught various workshops to internal and external audiences on tax law and procedural topics.

Sharon earned a Master of Science degree in Taxation from Golden Gate University and she holds a Bachelor of Science degree in Accounting.

Hilary Brown began her career with the Internal Revenue Service in 2001 in Oakland. She has worked in the Small Business / Self-Employed (SB/SE) division auditing sole proprietors, small C-corporations, and flow through entities. For the past four years she has been involved with training new Revenue Agents in Oakland, Walnut Creek and Vallejo. She has taught workshops to new agents, offered technical and procedural advice with their new cases and has assisted them with audits. She has also been involved with selecting returns for the National Research Program. She currently conducts audits of small businesses in the North Bay.

Hilary is planning to start a two year detail working in Technical Services. Her detail will involve reviewing closed cases for accuracy and ensuring that any errors with the tax computations are corrected before the cases have been fully processed.

Hilary is originally from Seattle, Washington and graduated from Seattle University with degrees in Accounting and Humanities.

PRESIDENT'S MESSAGE

by Tom Johnston, EA

This month congratulations are in order to Kim Kastl, EA as she is installed as the 32nd CSEA President. I wish her the best and know she will be a wonderful president.

Kim joins the ranks of five other CSEA presidents from East Bay: Ted Bernardi, EA, 1984-1985; Jack Robishaw, EA, 1991-1992; Sal Romo, EA, 2000-2001; Lonnie Gary, EA, 2003-2004; and Irene Lawrence, EA, 2006-2007. All these East Bay leaders have made truly significant contributions to the advancement of the profession.

If we look at the number of East Bay members who have served on committees at CSEA and NAEA we realize that our chapter has been blessed with a rich legacy of leadership who care deeply about the profession and work tirelessly for it. The number is far too large to list here. I am thankful for you all.

I was rejuvenated by the enthusiasm of this year's leaders at our recent chapter planning retreat. We have many talented and willing members who are striving to make the East Bay chapter the premier organization it can be. Many of our leaders will be in Rohnert Park to support Ms. Kastl and CSEA at the annual and board meetings. They truly...

Stand as beacons on the East Bay hills.

KAREN HAWKINS SPEAKS TO EAS

by Peggy Hall, EA

I am writing in short information bites from an EA luncheon where Karen Hawkins, director of the Office of Professional Responsibility, is speaking:

- Circular 230 started on 1884.
- A Revenue Officer can bypass the practitioner by going to their manager if they think they are stalling. Karen does not want to hear complaints from “inside” (the IRS) that practitioners stall an audit.
- Our EA fees will be reduced by the costs of the new PTIN registration.
- Talking about abusive preparers, if they come clean rather than staying in the shadows OPR may negotiate with them. OPR will come down much harder if they have to find the abuse.
- Karen is working on getting penalties against appraisers that aid and abet in tax evasion; she wants to bring appraisers under her jurisdiction.
- There will be 2 extra questions when signing up for PTIN, are you in compliance and have you been convicted of a felony.
- Practitioners will have one year to get in compliance. In the future fingerprints will reveal felonies.
- When disciplined they cannot do any type of practice, preparation or collections etc. OPR will be coming down hard on anyone aiding and abetting someone who has been barred from practice.
- At OPR there is a file of people with one infraction reported against them—these practitioners never knew they were under investigation. This information was just being filed away. If something else comes up, the old infraction will be pulled out. Karen is changing that by letting practitioners know they are being investigated. There are two reasons for this; 1) so the practitioner can self correct and 2) so they can defend themselves.
- OPR is going to issue “soft letters.” Again, they will be much more forgiving if the practitioner works with them. Karen has the authority to make deals, and she will give people under her authority to make deals.

- There are no monetary sanctions because there is no non-judicial means of collecting. So OPR will wait for big money and collect judicially.

DO YOU LIKE OUR DINNER RAFFLE?

by Peggy Hall, EA

Isn't it a neat way of having a bit of fun before we settle down to the evening's education? Don't our raffle people come up with some interesting items and themes? Would you like to see it continue?

Then you need to contact me, because the position is now vacant and this fun part of our Association will fade away unless you stick up for it. Get a couple friends and you can do it each month as a team project. What an excuse to get together and go shopping!

WELCOME NEW MEMBERS

Please welcome new Member

Mahesh Anand, EA

and also the following who have recently joined as Professional Associates:

Joyce Anwa
Timothy Cox
Daniel DePalma
Bryce Despian
John Durden
Judith Hester
Paula Judd Zimmerman
Richard Mann
Eunice McClain
Norman Nather
Robert Nimmons
Ambrus Reese
Juan Rivas
Griselda Robles
Agatha Sembajwe
Josephine Soriano
Jenni Stone
Dale Stone
Janice Tonti
Edward Wold

NEW OFFICERS INSTALLED

by Thomas Johnston, EA

Due to the resignation of Cherry Comstock, EA as First Vice President and CSEA Director, the Board of Directors elected the following at the June 16th Board meeting:

First Vice President: Patty Pringle, EA
Second Vice President: Andy Rogers, EA
CSEA Director: Patty Pringle, EA

One seat on the Board of Directors is now vacant. Those who wish to serve please contact Peggy Hall, chair of the Nominating Committee.

DINNER MEETING SUBSCRIPTIONS OPEN

by Thomas Johnston, EA

The Board approved the 2010-2011 dinner subscription and dinner price to stay the same as the current year, regardless of whether or not the price increases. Attached is the sign up form and bulletin blurb updated. The Board also voted to hold the September and December meetings at the Oakland Airport Hilton - the remainder of the meetings at Dublin. For 2011 the June, September & December meetings will be in Oakland, with the remainder of the meetings in Dublin.

QUICKFINDERS

By Diann Gross, EA

Attached to this newsletter is the special EBAEA group discounted 2010 Quickfinder order form. ***Please note that this special pricing is only available if sent through me as a group order using this form.*** All books will be delivered directly to you. **The deadline for all orders is 12/1/2010.** I urge you to FAX your orders early using the ***special code: Q521 on the new QUICKFINDER order form attached to this newsletter.*** Questions, call me at (925) 736-3853 Voice/Fax.

TAXTALK 2010 - MARK YOUR CALENDAR

By Patty Pringle, EA

This year's Tax Talk Seminar will be held at the Holiday Inn Dublin (formerly the Radisson Hotel). Be sure to mark your calendar for November 3rd, 4th, and 5th. You don't have to travel far to get your CPE requirements. We have negotiated special pricing with the Holiday Inn if you plan on staying overnight. The rate is \$79.00 per night if you register before October 9, 2010.

Best Education Bargain in the Bay Area. In this day of economic uncertainty we are all looking for ways to save money. As tax professionals we need to maintain our CPE and are seeking ways to get more value out of our education dollar. EBAEA realizes this and our Tax Talk 2010 Seminar will provide 24 hours of CPE at the lowest possible cost. Continental breakfast, lunch and snacks will be provided.

Once again we have lined up well known speakers to present topics that are current and valuable to all tax professionals.

Our speakers: Karen Brosi, Claudia Hill, Robert McKenzie, Vicki Mulak, Jennifer MacMillan and Michelle Jurasik from IRS. Topics include the all important Federal and State Updates, Audit Reconsideration and Updates, Ethics (required), Mortgage Interest, AMT, Business Debt Relief & COD including rental property, business property and investment property just to mention a few.

On Wednesday, November 3rd our "Tax Talk After Hours" will feature Steve Sims the FTB Taxpayer Advocate.

We are always looking for volunteers to help with the seminar and if you are interested please contact me at eapattypringle@sbcglobal.net or 510-912-1682. *See the last section of this bulletin for additional details and pricing.*

2010 TOWN HALL MEETING

by Linda Koziol, EA

****SAVE THE DATE****

The 2010 Town Hall Meeting will be hosted this year by the Mission Chapter and is scheduled for **Monday, September 20, 2010**. The all-day event will be located in San Jose (specific times and exact location to be announced in future Bulletins).

Our own East Bay Chapter hosted last year's event and this year is sure to be as valuable and informative as we will hear more about new return preparer regulations, FBAR, TIGTA, HIRE and other "Hot Off the Press" news and updates.

The \$150 fee includes continental breakfast, lunch and refreshments. Early bird registration fee is \$125 on or before September 1, 2010. Be sure to look for future announcements regarding registration details and times. Don't miss out on a great opportunity to learn from Subject Matter Experts representing the IRS, FTB and Other Government Agencies.

Mark Your Calendars!

FOURTH OF JULY TRIVIA

1. The Declaration of Independence begins with what phrase?
2. When is the anniversary of the signing of the Declaration of Independence?
3. Who do historians believe sewed the first official American flag?
4. What other countries celebrate the 4th Of July?
5. Who was the first person to sign the Declaration of Independence?
6. How many stars and stripes were on the first United States flag?
7. True or False: The signing of the Declaration of Independence took until August 2, 1776.
8. Who wrote the words to the Star Spangled Banner?
9. Which two founding fathers both passed on Independence Day, July 4, 1826?
10. What city is home to the Liberty Bell?

NEW OAKLAND BREAKFAST GROUP

After an extended hiatus, Andy Rogers and Ann Opara announce the resumption of the monthly small group meeting in the Oakland area. The first one will be held at 9am on July 13th, and thereafter each month on the second Tuesday. Location is the Buttercup Grille off 23rd Street. Actual address is 100 Cotton Street at Dennison. For more details, contact Andy at (510) 522-2300 or email Andy@TaxBuddha.com.

Small Group Tax Meetings

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

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

Oakland Area (NEW!!!) 2nd Tue 9:00am
Buttercup Grille – 100 Cotton@Dennison, Oakland
Andy Rogers EA (510) 522-2300

Livermore Area Fridays 8:45am
Rock House Café on Portola Ave, Livermore
Richard Goudreau EA (925) 606-6672

Castro Valley 3rd Tue 8:00am
Carrow's, 2723 Castro Valley Blvd @ Lake Chabot, CV
Dagmar Bedard EA (510) 537-3883

South Alameda County 1st Wed 9:30am
Dino's, 1 block W of I-880 on Industrial Blvd, Hayward
Sal Romo EA or Walt Thomas EA (510) 487-1691

Email-only Group as needed
Send an email to halloftaxes@hotmail.com
Peggy Hall EA (925) 388-1040

NEW 990 MINISEMINAR

“The New 990: What You Need to Know Now That Everything Has Changed”

Date Friday 8/20/10 from 10 am - 1 pm at 30100 Mission Blvd, Hayward CA (EBAEA Chapter Office)

This workshop will go over the new Federal reporting requirements for tax exempt organizations, detailing what the IRS is trying to do with these new forms and new questions. We will look at the forms in detail together, do some role plays, and use a case study to flesh out how tackle the new requirements and handle your clients with regard to the new requirements. We will also discuss time allocation for the preparation of the new forms, brainstorm how to charge for preparation (by comparison to the old forms), and discuss how to prepare your clients for what they will need to do once the phase-in of the new forms is over. See the flyer at the end of the Bulletin for more details.

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 manage your subscription, visit: <http://ebaean.org/cgi-bin/dada/mail.cgi>

BULLETIN ADVERTISING POLICY

by Duncan Sandiland, 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 it.
- 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 the desired text to: bulletin@ebaean.org
- 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

July 2010

- 16 Speaker Development idea session & potluck @ 3333 Fernside Dr, Alameda
- 21 EBAEA Dinner Meeting: “Preparer Penalties” @ Holiday Inn, Regional St, Dublin

August 2010

- 18 EBAEA Dinner Meeting: “Roth IRA Conversions” @ Holiday Inn, Regional St, Dublin
- 20 Miniseminar: “The New 990” @ Chapter Office, 30100 Mission Blvd, Hayward

September 2010

- 15 EBAEA Dinner Meeting: “” @ Oakland Airport Holiday Inn, Oakland
- 20 IRS Town Hall meeting @ “somewhere in San Jose”

SPEAKER DEVELOPMENT

By Andy Rogers, EA

Interested in possibly maybe kinda learning how to speak to small groups? We're thinking of setting up a Speaker Development group – like a periodic Toastmasters-type group for tax preparers to develop speaking and seminar presentation skills. We'll start with a 'steering committee' meeting on Friday July 16 from 3-5pm at 3333 Fernside Drive in Alameda. Optional pot-luck dinner will follow. Please call or email Andy Rogers with any questions or ideas. ALL are welcome!

HMMMM...

The cost of tuition, fees, room and board at an average in-state public college has risen 6.2% per year over the last 20 years, reaching \$15,213 for the 2009-2010 school year. If college costs had instead risen only by the rate of inflation (using the CPI) over the last 20 years (+2.8% per year), then a year of college would cost \$7,889 during the current school year. (College Board, Labor Dept)

An article in Fortune magazine written by reporter Shawn Tully began with the statement: "Growing deficits. Out-of-control federal spending. Rising debt. With the budget suddenly an election issue, it's time for some

straight talk." The date of the article was 3/08/04 or 6 years ago. (Fortune)

HUMOR

All Israel was "dismayed and terrified" [at Goliath's challenge] and, not surprisingly, there were no volunteers until the young harpist and poet, David, stepped forward. Now why would he be that foolish? Because Saul promised that the man who slays Goliath will receive riches, the king's daughter, and exemption from all taxes! "Riches" is a relative term that could mean anything, and we all know that most women were virtually chattel, a dime a dozen, in the Bible, so it had to be the tax exemption that drove David to risk his life! --Conrad Rosenberg

TRIVIA ANSWERS

1. When in the course of human events
2. July 4, 1776
3. Betsy Ross
4. Denmark, Norway, Sweden, and England
5. John Hancock
6. 13 stripes and 13 stars symbolizing the original 13 colonies
7. True
8. Francis Scott Key
9. John Adams and Thomas Jefferson
10. Philadelphia

2010 - 2011 Board of Directors and Committee Chairs

Web Page <http://www.ebaea.org>

President: Thomas Johnston EA 925-828-4500
1st VP: Patty Pringle EA 510-912-1682
2nd VP: Andy Rogers EA 510-522-2300
Treasurer: Marjorie Williams-Jones EA 510-482-6204
Secretary: Linda Koziol EA 925-449-1204
Immed Past Pres: Peggy Hall EA 925-388-1040
Director 2010-2011:
Margie Hines EA 510-247-9423
Gail Nanbu EA 925-943-3993
Andy Rogers EA 510-522-2300
Director 2010-2012:
Eva Konigsberg EA 510-928-5067
Morris Miyabara EA 650-867-4507
Irene Moore EA 510-791-8962x16
CSEA Director: Patty Pringle EA 510-912-1682

Communication Committee, (1st VP)

Chair: Andy Rogers EA 510-522-2300
Bulletin: Duncan Sandiland EA, etc 800-617-1040
Disaster Services: Janet Bridges EA 510-505-0818
Legislative: Eva Konigsberg EA 510-928-5067
Legislative: Morris Miyabara EA 650-867-4507
Membership: Peggy Hall EA 925-388-1040
Membership: Gail Nanbu EA 925-943-3993
Practice Preservation: Linda Fox EA 925-846-5913
PIA: Ken Seamann EA 925-634-8297

Social Affairs:

Website: Eric Rheinheimer EA 510-893-3601
IRS Practitioner Panel: Phil Fiegler EA 510-530-1174
CTEC Panel: Walt Thomas EA 510-487-1691

Education Committee, (2nd VP)

Chair: Patty Pringle EA 510-912-1682
Continuing Ed: Joanne Anderson EA 925-938-9086
Mini Seminar Team: Andy Rogers EA 510-522-2300
Program: Irene Moore EA 510-791-8962x16
Program: Bob Olsen EA 925-837-8329
SEE Class: Thomas Johnston EA 925-828-4500
Tax Talk: Patty Pringle EA 510-912-1682
Tax Talk: Bonnie Buhnerkempe EA, etc 925-855-0829
Town Hall: Linda Koziol EA 925-449-1204
VITA Team: Brian Pon EA, etc 510-849-4667

Administration Committee (IPP)

Chair: Peggy Hall EA 925-388-1040
Bylaws/SOP: Sal Romo EA 510-471-9492
Budget & Finance: Walt Thomas EA 510-725-8356
Chapter Office: Dagmar Bedard EA 510-537-3863
Financial Review: Shelagh Gallagher EA 510-614-1834
Nominating: Peggy Hall EA 925-388-1040
Volunteer Coordinator: Patty Pringle EA 510-912-1682

EAST BAY ASSOCIATION OF ENROLLED AGENTS

30100 Mission Blvd, Suite 6, Hayward CA 94544

(800) 617-1040 or (510) 487-2063 fax (510) 487-1501 email: ebaea@ebaea.org

2010 SPECIAL ENROLLMENT EXAM PREPARATION CLASSES

Presented By
EAST BAY ASSOCIATION OF ENROLLED AGENTS

Note Dates Changed

Part 1 – Individuals **Dates: July 10, 17, 24** CPE 18 hrs*

Part 2 – Businesses **Dates: Aug 14, 21, 28, Sep 11, 18** CPE 30 hrs*

Part 3 -- Representation **Dates: Oct 23, 30** CPE 12 hrs*

** You must attend all 6 hours per day for credit See next page for CPE*

Time: **Saturdays 9:00 AM to 4:00 PM** (Lunch is on your own)

Location: **Holiday Inn Hotel (Radisson)**, 6680 Regional St, Dublin CA 94568

Instructors: Pat Golden, EA; Peter Lingane, EA; Andy Rogers, EA; and
Bart Rugo, EA

Prerequisite: Basic knowledge in tax preparation of Form 1040

Class Fees:

All three parts - \$650

Separately - Part 1 \$225, Part 2 \$400, Part 3 \$150

Text Books are not included and must be ordered directly from publisher

Register online at: www.123signup.com/calendar?Org=ebaea

Information: Tom Johnston at 925-828-4500 or taxtomea@comcast.net

Scholarships: See CSEA and NAEA Websites for information.

To apply for Enrollment: www.irs.gov/taxpros/agents

To schedule exam: www.prometric.com/irs

SPECIAL ENROLLMENT EXAM PREPARATION CLASSES

CPE INFORMATION

*** Partial credit is not given. You must attend all hours per part to receive credit.**

CTEC

All classes qualify for CTEC Federal Tax credit in the fiscal year of the final class per Part. Hence, Parts 1, 2, & 3 classes qualify for the current fiscal year which ends October 31st.

IRS Circular 230

If you were not an EA, CPA or Attorney when you take the classes, if you also take the Special Enrollment Exam and become an EA, you can count the classes as part of the IRS CPE requirement. However, the classes may not be used as part of the 16 hours minimum requirement in the final year of the three year enrollment cycle. The IRS currently calculates continuing education received in a calendar year (Jan 1 to Dec 31).

If you are already an EA, CPA or Attorney when you take the classes, the classes do not qualify for IRS CPE because the classes are considered basic courses on subjects with which you should already be familiar. However, the classes will qualify for the additional CPE requirement for members of CSEA and NAEA.

IRS Circular 230 Rules for renewed enrollment effective after April 1, 2007:

Your renewal cycle is assigned according to the last digit of your social security number. See IRS website for specific information on renewal cycle.

You must complete 72 CPE credit hours over the three year period specified. Each year you must have a minimum of 16 CPE credit hours of which 2 hours must be in Ethics.

An individual who receives initial enrollment during an enrollment cycle must complete two (2) hours of qualifying continuing education credit for each month enrolled during the enrollment cycle. Enrollment for any part of a month is considered enrollment for the entire month.

References:

Circular 230 Sec 10.6(e)

www.irs.gov/taxpros Enrolled Agents CPE

Members of CSEA & NAEA:

Including the IRS requirements above you must complete a total of 90 (IRS 72 + 18) CPE credit hours over a three year cycle or 30 (IRS 24 + 6) CPE credit hours per year.

New members are pro-rated CPE through the first year 2 hours CPE per month.

SEE CLASS INSTRUCTOR BIOGRAPHIES

Pat Golden, EA, MBA Tax Trained as a Psychiatric Technician in the Navy. For a number of years he was a community mental health worker in San Francisco (Haight, Fillmore, Western Addition). Because of his Crisis Clinic work he was hired by IRS for office audits. Mr. Golden has a BA from the University of California Berkeley and MBA Tax from Golden Gate University. Pat worked in CPA firms for several years. He has been a sole practitioner since 1983 preparing 400 returns a year, specializing in business returns.

Thomas W Johnston, EA began preparing tax returns in 1983 at the urging of a friend. He was accepted into practice as an Enrolled Agent in 1986. Mr. Johnston is Chairman of the SEE Class Committee and a Past President of EBAEA. He also serves as a member of the Ethics and Professional Conduct Committee for CSEA. Mr. Johnston is a graduate of San Francisco State University with BA and MA degrees in Drama. He taught for a number of years at the college level. He has also had a career as a building manager. Mr. Johnston has taken courses in the Master of Tax program at Golden Gate University and is a Fellow of the National Tax Practice Institute. Mr. Johnston's tax practice is in San Ramon where he specializes in tax returns for individuals, estates and trusts and does representation for his clients.

Peter James Lingane, EA, CFP®, PhD has a practice in Lafayette specializing in planning and compliance for mature individuals, trusts and estates. He has volunteered with low income assistance programs since 1994. In addition to being a VITA instructor, Peter was a SEE class instructor for East Bay previously. Peter is a graduate of Harvard University, has a PhD in chemistry from the California Institute of Technology, and is a Fellow of NTPI. Peter taught on the college level for several years prior to entering a career in industry. He is a published author and is a technical reviewer for the *Journal of Financial Planning*. Peter has served as a Director of EBAEA and NAEA and is a past editor of the chapter newsletter.

Sal Romo, Jr, EA is Past President of EBAEA and CSEA and is a member of CSEA's ByLaws Committee. Sal has taught VITA and SEE classes for a number of years. Sal is a recipient of the Distinguished Service Award of CSEA. A retired Coast Guard officer, Sal is now associated with AdTech Tax & Payroll in Hayward specializing in tax returns for Estates and Trusts.

Bart Rugo, EA retired from the IRS in 2007 after 30 years of service. He began as a Taxpayer Service Representative answering questions on the IRS toll free number and at several local offices. After gaining experience, Bart became an instructor of individual, military and small business taxes. Later he served as a Revenue Officer for 2 years after which he became the manager of the IRS Walk In office at the San Francisco federal building. During his last six years Bart worked with the IRS partnering with community organizations to train people to prepare basic tax returns in their local communities. Bart currently lives on Treasure Island where he enjoys the view and tries to enjoy the wind.



EAST BAY ASSOCIATION OF ENROLLED AGENTS

30100 MISSION BLVD, SUITE 6
HAYWARD CA 94544
PHONE 800-617-1040
FAX 510-487-2063
ebaea@ebaea.org

2010-2011 DINNER SUBSCRIPTION

Automatic reservation at all eleven chapter dinner meetings for one price.

No increase in price for different venue or additional CPE.

Check one:

_____ Beginning July **eleven** dinner meetings for the price of nine (\$385 value for \$315)

_____ Beginning August **ten** dinner meetings for the price of nine (\$350 value for \$315)

No subscriptions accepted after August 18.

If you do not plan to attend a meeting, please call the chapter office and cancel that dinner. No refunds or other discounts. However, you may authorize a substitute attend in your behalf if you can't attend.

Enclose your check payable to: **East Bay Association of Enrolled Agents** and mail to the above address:

Name: _____

Address: _____

Phone: _____

Or you can reserve and pay online at <https://www.123signup.com/calendar?Org=ebaea>

PROPOSED BYLAWS AMENDMENT
EAST BAY ASSOCIATION OF ENROLLED AGENTS
By Sal Romo, EA, Bylaws Committee Chair

Notice is hereby given that the Board of Directors has approved the following changes to the Bylaws which will be voted upon by the membership at a special meeting in conjunction with the August 18th Dinner meeting.

Rationale for Enactment: These changes are proposed to bring the East Bay Association of Enrolled Agents' Bylaws in conformity with the Chapter Model Bylaws of the California Society of Enrolled Agents.

Effective Date: These changes shall be effective retroactively to June 1, 2010.

Article 1.04 **Restrictions.** All policies and activities shall be consistent with:
Add: d. **California Society of Enrolled Agents (CSEA) Bylaws.**

Add: Article 1.05: **Charter and Geographical Boundaries.** The California Society of Enrolled Agents has chartered East Bay Association of Enrolled Agents as a Chapter serving the geographical area described in documents on file with the Society.

Add 1.06 **Parliamentary Authority.** Unless otherwise specified in these Bylaws, or otherwise required by the California Corporation Code. *Robert's Rules of Order, Newly Revised* (current edition), shall govern the Association in all cases to which they are applicable and in which they are not inconsistent with these Bylaws or any special rules of order the Association may adopt.

Add the following wording to Article 4.07 **Action Without Meeting:** after "conference call" insert "or online meeting" and before "during which a quorum is present..." and replace "hear" with "communicate with" so that Article 4.07 reads as follows:

The Board may take action by unanimous written consent or by telephone conference call *or online meeting* during which a quorum is present and each Director can *communicate with* each other.

Add 4.11 **Open Meetings.** All meetings of the Board of Directors shall be open to the Members except when issues related to ethics, professional conduct, personnel or lawsuit involving the Association are before the Board of Directors.

Add a new Article VII as follows and renumber the current Articles VII through X one number higher:

Article VII
REPRESENTATIVE TO CSEA

7.01 **Representative.** The Association shall elect an officer of the Association to be a member of the CSEA Board of Directors. The representative must be a regular member of the Association.

7.02 **Number of Representatives.** The number of representatives shall be determined in accordance with the CSEA Bylaws.

7.03 **Election and Term of Office.** The representative shall be elected in the same manner as the officers of the Association and shall serve for the term determined by the CSEA Bylaws.

7.04 **Duties.** The duties of the representative are defined in the CSEA Bylaws and EBAAEA Standard Operating Procedures.

7.05 **Vacancy.** If the current representative is unable to serve, the Association Board shall appoint a regular Member of the Association to fill the position for the unexpired term.

7.06 **Removal.** If the Association Board determines that there is adequate reason, a special election will be held to determine if the representative shall be replaced and by whom.

CSEA Director's Report
By Thomas Johnston, EA

The CSEA Board & Committee Meetings May 31 - June 2, in Reno, NV began with training for next year's committee chairs. I have been selected chair of the Ethics and Professional Conduct Committee for the 2010-11 fiscal year.

The Board meeting began with President David Shaw, EA's remarks. He expressed gratitude for the work done by the board, staff and committees. He said he had recently attended NAEA meetings and updated those in attendance with some significant developments by IRS national - specifically the Office of Professional Responsibility.

The office of Professional Responsibility will begin registration of all federal tax preparers this September.

Since the IRS does not have staff sufficient to do the registration it is being subcontracted outside of the IRS. Current preparers with a PTIN must reregister. The plan is to keep the current PTIN number but add a suffix indicating class of preparer. A registration fee will be required and the registration will be on a three year cycle.

The office of Professional Responsibility also announced changes in registration and approval of CPE classes. Beginning in 2011 all class content for classes and instructors qualifications must be approved prior to offering the class. This content table of contents will be required about 6 months before the class with the actual class syllabus being submitted prior to the class. Instructors must submit evidence that they are qualified to teach the class. Stay tuned for details which should be in a revised Circular 230 (expected the end of July) and other documents which will follow.

The board adjourned into closed session to discuss evaluation and new contract for the Executive Vice President.

On Wednesday the board meeting continued with strategic issues including discussion of the January board meeting evaluation, board goals and on-line voting. A demonstration was presented of on-line voting. Those present were given a thorough explanation and questions were invited. The board voted to refer to the Bylaws Committee the assignment to suggest how the Bylaws of the Society could be amended to accommodate statewide computer voting by the membership.

The consent agenda was approved. In the items approved were several changes in the Executive and employee handbooks and procedures. Also approved was a **change in the deadline for submitting applications for PIA matching funds which has been changed from June 30 to May 31** so the funds can be disbursed soon after the annual meeting. The membership committee has begun an initiative for the society to **reach out to recently released military** and encourage them to become Enrolled Agents.

A significant change was voted on to allow the society to present a **deficit budget**. The budget for 2010-2011 is a deficit budget. However, the society has ample reserves to cover the amounts budgeted.

The society is working on a new ends policy and branding. The society has found it too difficult to develop a branding program around "EAs being The Tax Professional." Hence, consultants are working on another approach. The new policy should articulate the **strength** of Enrolled Agents in the field of taxation and representation.

The Bylaws committee this year made good progress on getting all the chapters affiliation agreements signed and in to CSEA. Most of the chapters got copies of their latest Bylaws to CSEA and many of the reviews for conformity with CSEA model Bylaws were completed.

The Ethics and Professional Conduct committee completed a total of three investigations followed by hearings into complaints against EAs this year. Completed projects included articles every month in the CSEA Magazine and recommended revisions to the NAEA Code of Ethics and Rules of Professional Conduct. Projects nearing completion are sample form documents for engagement letters, disclosure, etc. and completion of investigator training materials.

The reports by the officers and committees indicated significant progress in many areas for the society. Your society representatives work hard for you and the profession. East Bay was well represented with many members serving at CSEA.

MARK YOUR CALENDAR

Tax Talk 2010

By Patty Pringle, Enrolled Agent

Best Education Bargain in the Bay

You don't need to travel far to get top quality education. This year the East Bay Association of Enrolled Agents Annual Fall Seminar "Tax Talk" will be held on November 3rd, 4th and 5th, at the Holiday Inn Hotel in Dublin (formerly the Radisson). Three days of continuing education and updates at an excellent value.

NAEA/CSEA Members

Full 3 day seminar only \$499.00 if registration is postmarked before 10/16/10 (\$34.00 Early Bird Discount when registering for all 3 days and postmarked before September 1, 2010). \$529.00 if postmarked after 10/15/10 for full 3 day seminar.

Any One Day-Wednesday, Thursday or Friday \$199.00 if postmarked before 10/16/10. If postmarked after 10/15/10 \$229.00 for any one day.

Non-Members

Full 3 day seminar only \$529.00 if registration is postmarked before 10/16/10. \$559.00 if postmarked after 10/15/2010.

Any One Day-Wednesday, Thursday or Friday \$229.00 if postmarked before 10/16/10. If postmarked after 10/15/10 \$259.00 for any one day.

Continental breakfast, hot lunch and afternoon snacks will be provided each day.

We have negotiated a Special Seminar Rate with the Holiday Inn (Dublin) of \$79.00 per night if you register prior to October 9, 2010.

Wednesday

Robert McKenzie, Esq, EA,

- Representation Update (2 hours)
- Audit Reconsideration (2 hours)

Claudia Hill, EA, MBA

- Federal Update (4 hours)

Steve Sims, FTB Taxpayer Advocate 5:30 to 7:00

- After Hours "Questions and Answers"
- Wine, Cheese and Soft Drinks will be served

Thursday

Vicki Mulak, EA, CFP

- FTB and CA State Agency Update (4 hours)
- Business Property Foreclosures, Debt Relief, Loan Remodifications. Rental property, business property and investment property (4 hours)

(Continued Next Page)

Friday

Michelle Jirasik, IRS Supervisory Revenue Agent

- IRS Audit Update (2 hours)

**Jennifer MacMillan, EA, Past President of CSEA
and member NAEA Government Relations Committee**

- Ethics (2 hours required)

Karen Brosi, EA, CFP

- Mortgage Interest Including Tracing Rules (2 hours)
- AMT what's up with that? (2 hours)

Register online after 7/10/10 at: www.123signup.com/calendar?org=ebaea

Or mail checks to: East Bay Association of Enrolled Agents
1290 B Street, Suite 118
Hayward, CA 94541

For additional information contact: Patty Pringle, EA
epattypringle@sbcglobal.net or call 510-912-1682

VOLUNTEERS NEEDED – GET INVOLVED

We are looking for volunteers. If you would like to volunteer and lend a hand in any way your help is always needed and appreciated.

Please contact Patty Pringle epattypringle@sbcglobal.net or 510-912-1682.

The New 990: What You Need to Know Now That Everything Has Changed

Mini-Seminar Description:

This workshop will go over the new Federal reporting requirements for tax exempt organizations, detailing what the IRS is trying to do with these new forms and new questions. We will look at the forms in detail together, do some role plays, and use a case study to flesh out how to tackle the new requirements and handle your clients with regard to the new requirements. We will also discuss time allocation for the preparation of the new forms, brainstorm how to charge for preparation (by comparison to the old forms), and discuss how to prepare your clients for what they will need to do once the phase-in of the new forms is over.

Seminar at the EBAAEA Chapter Office, 30100 Mission Blvd conference room
Hayward CA 94544
800-617-1040

Friday August 20, 10 am – 1 pm

Cost \$75, space is limited

Presented by Robin Braverman, MBA with a concentration in Non-Profit Accounting and Taxation. Robin has been a non-profit consultant for over 25 years, and has taught numerous seminars regarding non-profits including financial management to bookkeepers, accountants, Boards of Directors and Executive Directors.

This course is basic to intermediate and has no prerequisite, although familiarity with the Form 990 is strongly suggested.

Intermediate 1120S

Solving S Corp Problems

- Solving Basis Issues including “The Golden Rule”
- How to Create a Balance Sheet, L, M-1 and M-2
- Section 351 Tax Free Conversions
- Reasonable Wages and Possibilities for Correcting after the Fact
- Auto Expenses and Health Insurance: reporting the correct way, and how to fix them
- Excess Distribution Solutions
- What Treasury Decision from 2008 should make you happy

After this “flashlight with batteries” session, you should be able to **quickly solve** the most common problems encountered with “S” Corporation returns and accurately file a Form 1120S, even if your client has made a mess of things.

You will also know what to tell your clients **now** to get them to make your life easier next year and reduce the likelihood of future problems.

A seminar for Enrolled Agents.

The class level is intermediate.

CLASS LIMITED TO 10 PARTICIPANTS

Choose from three dates:

July 19, 2010 : 10 am – 2 pm.

Class Location:

Lafayette Chamber of Commerce Conference Room: 100 Lafayette Circle, Lafayette CA.

Fee Schedule:

NAEA/CSEA Members paid one month in advance \$175

Non-Members or paid “late” \$225

“This is the best class on S Corps I’ve ever been to, and I’ve been to a lot”
“Superb seminar today - what I learned will be worth a lot of \$ to my clients”
“Excellent, Exceeded Expectations”

Contact:

Andrew S Rogers, E.A.

Tax Buddha

E Andy@TaxBuddha.com, P (510) 522-2300, F (510) 522-2307

Day of Seminar Only: Cell (510) 332-0401

“We have entered into an agreement with the Office of Professional Responsibility, Internal Revenue Service, to meet the requirements of 31 Code of Federal Regulations, Section 10.6(g), covering maintenance of attendance records, retention of program outlines, qualifications of instructors and length of class hours. This agreement does not constitute an endorsement by the Office of Professional Responsibility as to the quality of the program or its contribution to the professional competence of the enrolled individual.” Sponsor Number 797

Refund Policy: Request for refund must be postmarked ten days before scheduled class. All refunds subject to a service charge of \$15



QUICKFINDER HANDBOOKS

NEW! IRA and Retirement Quickfinder Handbook

Get all the quick answers you need about IRAs and retirement plans in one handy source, as only Quickfinder can provide. In addition to concise discussions of important topics, you'll get loads of quick reference tables, charts, checklists, worksheets, examples and other useful information.

NEW! Quickfinder's Guide to the 2009 & Spring 2010 Tax Acts

Be prepared to answer client questions and save tax dollars! This new perfect-bound book is packed with all the significant tax acts and legislation passed in 2009 through the spring of 2010.

Social Security and Medicare Handbook

Provides CPAs, enrolled agents and other tax preparers with an affordable, easy-to-use *Handbook* for quickly and efficiently accessing the information their clients want to know about Social Security, Medicare, Medicaid, and Eldercare insurance.

1040 Quickfinder Handbook

The Original Quickfinder! Covers all aspects of preparing a 1040 return. FREE— Personal Income Tax Organizer and Deduction Finder®!

Small Business Quickfinder Handbook

The first-stop resource for preparing tax returns for every type of small business—partnerships and corporations—plus estate, trusts and tax-exempt organizations. Forms 1065, 1120, 1120S, 1041, 706, 709, 990.

Premium Quickfinder Handbook

A handy combination of the most important 1040 and Small Business topics that you need to complete tax returns for individuals and businesses.

All States Quickfinder Handbook

Complete summary of each state's part-year and nonresident instructions for individual tax returns, with over 500 pages of easy-to-find tabs—eliminates hours spent downloading out-of-state instructions online!

California Tax Quickfinder Handbook

Covers Individuals, Corporations, and Pass-through entities. This Handbook has 24 chapters in a perfect bound book, and includes more than 300 pages of individual and business tax information provided in one source.

Accounting and Bookkeeping Quickfinder Handbook

Designed for tax professionals! Create the accounting records needed to prepare tax returns and conquer clients' accounting challenges.

Depreciation Quickfinder Handbook

The only guide you need to deal with depreciation—quick answers to all your depreciation and business property questions. If you have business clients, we'll save you time and headaches!

Tax Planning for Businesses Quickfinder Handbook

Stay up to speed on new business tax saving strategies and leverage changing tax rules to your clients' advantage with this new Handbook! Tax planning tips will save tax dollars at every stage of a business operation.

Tax Planning for Individuals Quickfinder Handbook

Income, estate and gift tax *planning* for individuals, with strategies to reduce individual clients' federal tax burdens. Tables, charts, examples, 1040 Tax Planning Roadmap!

Individuals—Special Tax Situations Quickfinder Handbook

This Handbook steers preparers through the maze of unique tax rules that apply to individuals due to their occupations, their investments, or because they are going through certain life events. suggestions, leasing office space, scheduling client appointments, and much more!

CSEA East Bay Chapter

DISCOUNT CODE: Q521

Your association receives a donation for each product purchased under this special discount code—and you receive a discounted price on every product! Prices and donation amounts are listed on order form.

OTHER QUICKFINDER PRODUCTS

Package QF-X for Individual Returns

Package QF-X for Business Returns

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A monthly newsletter full of fast, accurate tax and financial planning information. Includes briefings of important tax developments, practice management tips, and Q&As based on actual customer questions.

Tax Tables for Individuals

Tax Tables for Businesses

Durable, laminated fold-out tools with the Quickfinder tables and charts you use most often, right at your fingertips!

QUICKFINDER SELF-STUDY CPE COURSES

Book-Based Self-Study CPE

Meet your CPE and training requirements based on the Quickfinder Handbooks you own and use every day—and now all Handbooks have a related self-study CPE course available! Each course qualifies for 6-8 hours of CPE. Related Handbook is an integral part of course material.

Standalone CPE

Ethics and Responsibilities of Tax Professionals (DERT, 2 CPE credits)

Understand rules and regulations governing the tax profession and the practical application of these rules. Meets the 2-hour ethics course requirement for EAs! (CPAs, please consult your state's requirements to determine if our course qualifies in your state.)

Income Tax Training Courses 10 CPE credits (estimated) each

- 1040 Income Tax Preparation (DT1T)
- Preparing Corporate Income Tax Returns (DT2T)
- Taxation of Estates & Trusts, Partnerships, & LLCs (DT3T)

Helping Clients Through Troubled Times (DCTT, 8 CPE credits)

This print course will give you the information you need to help your clients deal with their financial issues and regain their financial health.

Going Green under the Tax Law (DRGT, 3 CPE credits recommended)

A print course designed for Tax Professionals interested in keeping their clients informed of the latest energy incentives and more!

For more CPE information, including complete course descriptions, learning objectives, and NASBA disclosure, call 800-510-8997 or visit Quickfinder.com/cpe.

ORDER INSTRUCTIONS

Every Quickfinder purchase you make earns money for your association! See donation amounts listed below!

- See association order form for pricing, s&h, sales tax, and more.
- We will be placing one group order to benefit from the best group pricing. All orders must be received by Dec. 3, 2010. Make checks payable to Quickfinder.
- Orders must be faxed to (925) 736-3853, or mailed to: Quickfinder, c/o Diann Gross, 232 Chatham Terrace, Danville, CA 94506.



THOMSON REUTERS

CSEA - East Bay Chapter

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Get all the quick answers you need about IRAs and retirement plans in one handy source, as only Quickfinder can provide. In addition to concise discussions of important topics, you'll get loads of quick reference tables, charts, checklists, worksheets, examples and other useful information.

Quickfinder's Guide to the 2009 and Spring 2010 Tax Acts

Be prepared to answer client questions and save tax dollars!

Social Security and Medicare Quickfinder Handbook

Provides CPAs, enrolled agents and other tax preparers with an affordable, easy-to-use Handbook for quickly and efficiently accessing the information their clients want to know about Social Security, Medicare, Medicaid, and Eldercare insurance.

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Tax Tables (Individuals or Businesses)	Each	\$12	\$9	\$3.00 ea
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Tax Training CPE (DT1T, DT2T, DT3T, DCTT)	Per course	\$89	\$79	\$3.00 ea

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