



# The Bulletin



East Bay Association of Enrolled Agents

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

July 2005

## General Meeting

NEXT MEETING, Wednesday July 20, 2005

Place Crowne Plaza, Pleasanton

4:30 Board Meeting

6:30 Hospitality

7:00 Dinner Salmon or Tortellini

8:15 Program – Federal Tax Issues

Cost: \$30.00 with reservation by  
\$35.00 without reservation

Reservations: (800) 617-1040

email: [EBAEA@aol.com](mailto:EBAEA@aol.com)

## STANDING RESERVATIONS

Our Chapter maintains a "Standing Reservations" list for those EAs who attend most monthly meetings. If you are on this list, you need to contact the Chapter office only if you will NOT be attending the meeting. If you wish to be added to or removed from the "standing reservations" list, call (800) 617-1040

## CHAPTER MEETING

### "New Law -

### Uniform Definition of Child"

By Philip Fiegler, EA, Program Chair

As part of the new tax law passed in October 2004, there is now a Uniform Definition of "Child" which is codified and will take effect on 2005 Tax Returns. The Uniform Definition of Child has a major impact on the dependency exemption and other issues such as head of household filing status that has largely escaped the radar screen of tax practitioners. Our speaker for this month, Gary McBride, J.D., LL.M, & CPA, predicts it will be a rude surprise on the 2005 Individual Income Tax Returns. This is going to be something which is

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## President's Message

*By Duncan Sandiland, EA*

Greetings and salutations! The votes are in, the count is tallied, the treasury is drained and the new order is installed! Well, three out of four ain't half-bad.

Boy, there's a lot going on here. You may not be aware that we're in the midst of a three-year reorganization of the Chapter. Last year, we wrote a Strategic Plan and Tested some realignments and new procedures at the Board level. Those generally worked out, so this year we're going forward with the visible parts of the realignment. All of the existing committees have been examined and most have been broken down into smaller teams and task forces. Why the shuffling?

I've been on the Board for about ten years now, and the traditional structure has usually resulted in a situation where a few people do a great deal of work (which leads to fast burnout,) and many others who want to help only do a little work because there is not a good system for helping out in smaller ways. The new structure is designed to solve that problem.

In the survey we took last year, a pleasantly large number of members indicated they'd like to help out in 2-hour, 4-hour, 8-hour or more amounts each year. That is GREAT. Except that the old structure doesn't have an easy way to integrate those volunteers. Enter the new system, with its smaller, more focused teams and bite-sized taskforces. Many of the team leaders have already finished project worksheets, which break down big projects into small tasks with timelines. With those in hand, we finally have defined, manageable jobs available for those who volunteered (and also those

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*Meeting continued.*

going to make us have to stop and think about some things which we may have previously done on auto-pilot.

This promises to be a pretty exciting evening. We are also going to receive a brief overview of the CSUEB online graduate tax program. There is an opportunity to increase your knowledge by enrolling in classes in which you can participate without leaving your home of office.

Gary is Professor and Chair of the Department of Accounting and Computer Information Systems at California State University, East Bay. He is a member of the California State Bar, California State Board of Accountancy, American Accounting Association, ABA, AICPA, and a consultant to the CPA firm of Froshman, Billings, And Williams, CPAs. He also is an editorial board member of the California CPA magazine.

Gary previously worked for the IRS as a revenue agent, special agent, and technical advisor in the IRS National Office. He earned a LL.M. (Taxation) degree in 1987 at Georgetown University, J.D. in 1981 at Hastings College of Law, and B.S. (emphasizing accounting and finance in 1975 at the University of California, Berkeley.

In addition to tax matters in general, he specializes in mergers and acquisitions, partnership tax, estate and gift tax, and international taxation. Gary often writes for and lectures to tax professionals.

*President's Message continued*

who have held off volunteering for fear of being stuck in a bigger-than-promised job). It is our earnest hope that this restructuring will lead to greater grass-roots participation, allowing more benefits to become available to all members without burning out the Board.

Next month, we will include the complete organizational chart as a page in the Bulletin. We're a bit behind on fleshing it out due to some really good ideas we heard at the Chapter Retreat last month. Secretary Peggy Hall took six pages of notes from the meeting, and we'll be discussing some of the ideas at the July and August Board meetings prior to rolling them out. As always, all members are welcome to attend Board meetings. Over the last year, the new streamlined procedures have eliminated much of the tediousness and endless discussion, which used to characterize Board meetings. Now, they are usually wrapped up in about an hour, leaving the rest of the scheduled time for working on projects.

I'll leave you with a teaser about some of the Board agenda items for the next few months: starting more local breakfast/lunch groups, starting software support groups, free dinners at neighboring chapters, advancing the start time for dinner meetings, going to an email-only Bulletin, restructuring the Board, restructuring our CSEA director policies, and whatever else you want to bring up. We may even start a bonus drawing for everyone who reads all the way through my messages!

### ***NEW DINNER TIME***

**The July 20, 2005 dinner meeting. Dinner will be served at 7:00 PM social hour and registration begins at 6:30pm**

### **Reimbursements**

By, Duncan Sandiland, Ea

This is your friendly reminder to submit all 2004-2005 expense reimbursement requests to the Treasurer, Catharine Dombrowski at 4464 Lone Tree Way, Ste. #203, Antioch, CA 94531 (email, [catharine@dombrowski-cpa.com](mailto:catharine@dombrowski-cpa.com)) Any requests **NOT** submitted by July 31, 2005 will not be honored. **YOU HAVE BEEN WARNED!**

### **Breakfast Tax Meetings**

Antioch /Brentwood  
Brentwood Café, Brentwood  
(Every Friday, 8:00 a.m.)

**Ken Seamann (925) 634-8297**

### **Pleasanton Dublin Livermore**

No meetings

### **So. Alameda County**

First Wednesday of each month,  
9:30am Holiday Bowl

Sal Romo or Walt Thomas

Chapter Office-1-800-617-1040

## **INTERCHAPTER LIAISON**

**By Duncan Sandiland, EA**

**FREE FOOD!** Go to distant lands, meet interesting people, get neat ideas, share them with us. We have talked to most of our neighboring chapters (Golden Gate, Mission, North Bay, Solano/Napa, Big Valley) and they are enthusiastic about setting up a mutual liaison program. We are looking for a few members willing to periodically attend other chapter meetings and events. Then give brief reports to our Board and membership. We've got some neat ideas they can use, and they've got some neat ideas we can use. Everyone benefits, and the chapter will pick up the tab for your dinner! If you are interested in participating, please call the Chapter Office at 800-617-1040 and tell them which Chapter you'd like to visit. When we have a good idea of the interest level, we'll set up the formal program with the other chapters.

### **WHO SAID THERE ARE NO MORE FREE DINNERS**

#### **EBAEA offers two Chapter Dinner Subscription Plans**

The first is simple, you pay for ten dinner meetings and receive the eleventh Dinner meeting free plus a \$20 discount coupon valid for future EBAEA educational activities. Not only do you receive good food, dine with great people, but also receive the best education that money can buy. The cost is as follows:

Pay before July meeting \$300

Pay before August meeting \$270

Pay before September meeting \$240

This program runs from July 2005 – June 2006.

Our other Chapter Dinner Subscription Plan is a six-month subscription. Pay for any six consecutive dinner meetings and receive a \$20 discount coupon valid for future EBAEA educational activities. The cost is \$180.

This program runs from July 2005 – June 2006.

Buying the subscription plan protects you against any price increases for the life of the plan. Call the Chapter Office at (800) 617-1040 to sign up. You can pay by Check, Visa or Master Card

## **MARK YOUR CALENDAR**

- |             |   |
|-------------|---|
| 07/20/05    | Chapter Board Meeting 4:30pm<br>EBAEA Dinner 7:15pm<br>Crowne Plaza, Pleasanton |
| 08/17/05    | Chapter Dinner Meeting<br>Crowne Plaza, Pleasanton                              |
| 08/24-25/05 | C-STAR Level 1 & 11<br>Monterey, CA.  |
| 09/09/05    | CSEA/State Agencies Liaison<br>Meeting, Sacramento                              |
| 09/09-11/05 | CSEA Board/committee meeting<br>Sacramento                                      |
| 09/21/05    | EBAEA Dinner Meeting  |
| 09/27-28/05 | Tax Practice Management Workshop<br>Sacramento                                  |
| 09/29/05    | New EA Workshop, Scaramento   |

### **IRS**

If you have a specific concern about your tax situation, call the IRS Practitioner Priority Service at 1-866-860-4259

### **Classified**

East Bay Chapter Member seeking practice and/or clients to purchase. Please contract KeAloha at 510-558-8060 or via e-mail:

[kealoha@couchtaxes.com](mailto:kealoha@couchtaxes.com)

## 2005 - 2006 Board of Directors and Committee Chairs

WebPage <http://www.eastbayea.org/index.htm>

President, Duncan Sandiland, EA 925-706-1040  
 1st Vice Pres., Bonnie Buhnerkempe, EA 925-855-0829  
 2nd Vice Pres., Thomas Johnston, EA 925-828-4500  
 Treasurer, Catharine Dombrowski, EA, CPA 925-9.4-5056  
 Secretary, Peggy Hall, EA 925-388-1040  
 Past President, Kim-Sue Kastle 510-537-2122

2 Year Directors-  
 Mike Barrick, EA, CFS 510-339-7039  
 Janet Bridges, EA 510-538-0401  
 Ke Aloha Couch, EA 510-558-8060  
 Kristy Hanson, EA 510-538-0401

1 Year Directors-  
 Philip Fiegler, EA 510-530-1174  
 Diane Jaworski-Faulhaber, EA, CFP 510-538-0948  
 Norman Madge, EA 510-489-8713  
 Eleanor Power, EA 510-525-9987  
 Vacant

**Communication Committee, (1<sup>st</sup> VP)**  
**Chair:** Bonnie Buhnerkempe, EA 925-855-0829  
 Membership Team-Penny Ashenfelter, EA 925-449-6748  
 Outreach Team (vacant)  
 Public Affairs-J Michael Barrick, EA 510-339-7039  
 Social Affairs Team (vacant)  
 Interchapter Liaison Team (vacant)

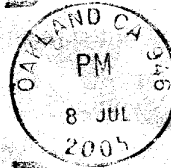
CSEA Directors- Kim Kastl, EA 510-537-2122  
 Thomas Johnston, EA 925-828-4500

**Education Committee, (2<sup>nd</sup> VP)**  
**Chair:** Tom Johnston, EA 925-828-4500  
 Interchapter Liaison Team (vacant), EA  
 Tax Talk Team-Diane Jaworski-Faulhaber EA 510-538-0348  
 Program Team- Philip Fiegler, EA 510-530-1174  
 SEE Class Team-Bonnie Buhnerkempe, EA 925-855-0829  
 Scholarship Team-Norm Madge, EA 510-489-8713  
 Continuing Ed-Joanne Anderson, EA 925-938-9086  
 Mini Seminar Team;(vacant):

**Administration Committee (IPP)**  
**Chair:** Duncan Sandiland, EA 925-691-1040  
 Audit Team-Dave Britton, EA 510-794-1040  
 Bylaws/SOP Team-Sal Romo, EA 510-417-9492  
 Budget & Finance Team, Walt Thomas, EA 510-725-8356  
 Chapter Office Team-Bonnie Buhnerkempe EA 925-855-0829  
 Legislative Affairs Team-Lillian Lea, EA 510-526-2220  
 Nominating Team-Kim Kastl, EA 510-537-2122  
 Strategic Advisory Team- James Hassing, EA 925-831-8945  
 Bulletin-Eleanor Power, EA 510-525-9987

### EAST BAY ASSOCIATION OF ENROLLED AGENTS

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FIRST CLASS

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