



The Bulletin



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

May 2007

NEXT MEETING Wed, May 16, 2007

Place: **PLEASANTON Crowne Plaza Hotel** (go to http://www.ihotelsgroup.com/h/d/cp/1/en/hotel/sfopl?_requestid=103835 then click on Map/Directions)

4:30 Board Meeting

6:00 Hospitality

6:30 Dinner Buffet

7:00 Program: **Annual Meeting and 2 hours Ethics**

Cost: \$45.00 with reservation by Friday May 11
\$55.00 with reservation after deadline

**Note the earlier start time and special
pricing for this 2-hour CE session**

May Topic: "Ethics"

Speaker: Irene Lawrence, EA

Irene Lawrence is the principal of Lawrence Associates. She has been a full-time professional tax practitioner since 1985. Irene specializes in individual and small business income tax preparation. She also prepares returns for U.S. citizens living outside the United States, having learned by being an expatriate herself and by working for Chevron's Expatriate Tax Division.

Irene is currently the President of CSEA and a member of the Mission Society of Enrolled Agents. Formerly, she was a member of the East Bay Association of Enrolled Agents, where she served as President in 1994-95. She was a member of CSEA's Ethics and Professional Conduct Committee from 1994 through 2003, including five years as its chair. She has also served on the Ethics and Professional Conduct Committee of the National Association of Enrolled Agents three times, chairing it in 1999-2000. From 1995 to 1998 she served on the IRS Practitioners' Panel for the IRS San Francisco District. She is also a Fellow of the National Tax

Practice Institute. She has published articles and presented programs on financial planning and tax subjects for non-specialists as well as professionals. Before starting her own practice, Irene worked in fee-only financial planning firms in Oakland and San Francisco. She has also done tax work for several Bay Area firms.

Before becoming an Enrolled Agent, Irene was a college professor, most recently at the University of California at Davis and at Alaska Pacific University. Earlier, she spent eight years teaching high school in Liberia, West Africa, and in California. She earned a Bachelor of Science in mathematics from Stanford University, received a Master of Divinity with Distinction from the Church Divinity School of the Pacific in Berkeley, holds a Ph.D. in linguistics and theology from the Graduate Theological Union in Berkeley, and is the author of a book and articles in her academic field.

***Note that this presentation will fulfill the 2-hour annual Ethics requirement under Circular 230, and the fee for this meeting will be \$10 higher than the normal dinner meeting due to the extra hour of education. You may reserve space at this meeting now at the registration web site. Mark your calendars - don't miss this!
by Phil Fiegler EA, Program Co-Chair

PRESIDENT'S MESSAGE

by Bonnie Buhnerkempe EA, CFP®, CSA

Congratulations! You made it through another tax season. Come early to the May dinner meeting and share at least one thing that went very well and one thing you are going to change before next tax season. Now, we all know that tax season doesn't end with April 15th or 17th anymore, so you may pick up an idea you can put to use right away. Remember, May is our annual meeting and this year it is also our 2-hour Ethics Meeting. So the meeting will start earlier than usual and will get out later, so make sure you check the time on the bulletin.

Since this is my last President's Message, I would like to thank those who have helped me during this last year. Some have played a big role, some have given me encouragement when it was needed. Thank you to all who have served in so many capacities!

CRITICALLY IMPORTANT - NEW DINNER REGISTRATION PROCESS STARTS NOW!

by Bonnie Buhnerkempe EA, CFP®, CSA

Yes, you no longer have to wait for someone to answer the phone or call you back. You can register for the dinner meeting on-line by going here:

<https://www.123signup.com/calendar?Org=ebaea>

For now, PLEASE bookmark this URL. We have set up a link directly from our website so when you get the bulletin you can register at the same time. You can even register for all dinner meetings through June. The first time you go to register you will need to put your contact information into the system. In the future you will only have to put in your name then proceed with what event you want to register for. When you register you will get an email back confirming your registration.

Addendum from Duncan:

THE OLD STANDING RESERVATION LIST IS NO LONGER IN EFFECT. IT IS DEFUNCT IN ALL RESPECTS. You must register online from now on or you will be charged the at-the-door price.

The official cancellation and other policies will be finalized after we get a bit of experience with the system. For now, if you cancel before the deadline we'll either credit your payment towards a future event or cut you a refund check. If you cancel after the deadline, you can either consider your registration a contribution to the Association or you can find someone to go in your place and notify us accordingly.

PROPOSED BYLAWS CHANGE

by Duncan Sandiland, EA, Nominating Chair

The size of the Board has been an issue contemplated since the creation of the EBAEA Strategic Plan several years ago. The current size of the Board makes it too easy to focus on administrative matters and harder than necessary to form quorums, consensus and policy. Reducing the Board size would be a major step forward in concentrating the function of the Board to its true purpose: setting basic policy for the Association. Upon review of other Chapters and organizations, it appears that the most effective Board size for our association is on the order of ten seats. We have six required Officer positions, so reducing the Board to ten seats would overweight the Officers against the Directors. Reducing the Board to twelve seats would give six voting Directors and five voting Officers (tiebreaking President not voting), retaining the ultimate authority in the "outside" directors.

****PROPOSED BYLAW AMENDMENT:** *The first sentence of Article 4.02 of the Bylaws shall be amended from the current text:*

"The Board consists of 15 persons: President, First Vice-President, Second Vice-President, Secretary, Treasurer, the Immediate Past President, and nine members selected from the membership at large, all of whom must be active members in good standing of the Association."

to the following text:

"The Board consists of 12 persons: President, First Vice-President, Second Vice-President, Secretary, Treasurer, the Immediate Past President, and six members selected from the membership at large, all of whom must be active members in good standing of the Association."

Per the Bylaws, the presentation of this item at the February Board meeting requires publication in the March, April and May Bulletins, and presentation to the membership at the Annual Meeting in May. This proposal has received the non-binding approval of the Board of Directors. It will be submitted for the approval of the membership before the election of next year's Officers and Directors. The proposal will require a simple majority of the votes cast at the Annual Meeting to pass. Should it pass, it will be effective immediately.

NEXT YEAR'S BOARD SLATE ANNOUNCED

by Duncan Sandiland, EA, Nominating Chair

Per the requirements of the Bylaws, the Nominating Committee has proposed the following slate of candidates for our 2007-2008 fiscal year:

- President: Tom Johnston EA
- 1st Vice President: Walter Nygaard EA, etc
- 2nd Vice President: Peggy Hall EA
- Secretary: Don Wayne EA
- Treasurer: Tim Hintzoglou EA
- Director 2007-2009: Dagmar Bedard EA
- Director 2007-2009: Lonnie Gary EA
- Director 2007-2009: Ravi Sundarraj EA
- Director 2007-2008: Greg Crofton EA
- Director 2007-2008: Phil Fiegler EA
- Director 2007-2008: Barbara Sparks EA

The election for these positions will be held at the May Annual Meeting, immediately after the vote on the proposed Bylaws change. The proposed slate presumes that proposal will be ratified by the membership. Should the proposal fail, the election will go forward and any vacant positions will be filled by the Board per the provisions in the Bylaws.

Per the Bylaws, eligible Members can run from the floor with no advance notice. However, as a courtesy to those planning the meeting (which is already under a very tight timetable), it is requested that any floor candidate provide advance notice to the Nominating Committee through its Chair, Duncan Sandiland, at (925) 691-1040.

NEW CHAPTER OFFICE DUTIES

The Chapter Office has been split into five separate bite-sized positions with the following approximate job descriptions, **AND NOW WITH COMPENSATION OFFERED FOR EACH POSITION.** For more information, please call Bonnie:

- Dinner Meeting Coordinator
- Seminar Registrar [**position filled**]
- Bulletin Editor [**position filled**]
- Webmaster
- Chapter Office

Dinner Meeting Coordinator (est 4 hours/month)

This position takes care of all administrative (non-Program) aspects of the monthly dinner meetings, including:

1. Site selection (book venues one year out for maximum planning time)
2. Menu selection
3. Liaison with hotel staff, including calling in final head count
4. Input future events into online reservation system
5. Maintain list of prepaid and complimentary dinner subscribers
6. Provide final registration list to greeters
7. Provide Member registration assistance as necessary

Compensation: one free dinner subscription

Seminar Registrar (est 5 hours per miniseminar, 20 hours for TaxTalk) [**position filled**]

This position takes care of all registration aspects of a particular educational event, including:

1. Input future events into online reservation system
2. Coordinate meal registrations if needed
3. Produce badges for registrants
4. Provide final registration list to greeters
5. Provide registration assistance as necessary, including online registration of attendees who register by mail
6. Monitor Member/non-Member discounts

Compensation: one registration for that event

Bulletin Editor (est 4 hours/month) [**position filled**]

This position takes care of all aspects of the monthly Bulletin newsletter, including:

1. Prompting relevant parties for article submission
2. Maintaining reserve of useful filler
3. Editing submitted articles for style and grammar
4. Formatting articles into a professional-looking publication
5. Transmitting finished product to Webmaster for distribution
6. Producing semiannual postcard calendar mailed to all Members

Compensation: one free dinner subscription

Webmaster (est 5 hours/month)

This position takes care of all aspects of the Chapter website and email channels, including:

1. Update the webpage with each new issue of the Bulletin

2. Update the webpage with each new Chapter educational event
3. Coordinate with Dinner Meeting Coordinator and Seminar Registrar to ensure all registration-enabled events are properly accessible through the Chapter website
4. Maintain appropriate other website content
5. Maintain email distribution lists for Bulletin and News subscribers
6. Format and transmit email broadcasts as appropriate
7. Perform annual synchronization with CSEA email database
8. Maintain and de-spam incoming generic Chapter email accounts
9. Set up and maintain dedicated Chapter topic-based list servers

Compensation: one free dinner subscription

Chapter Office (est 6 hours/month)

This position is the public persona of the Chapter, and also takes care of all banking and archive aspects of Chapter administration, including:

1. Answering the Chapter toll-free phone line, making referrals as necessary
2. Receiving all Chapter faxes and forwarding them to the appropriate parties
3. Receiving Chapter mail via POBox and transmitting mail to the appropriate parties
4. Maintain current membership lists and related lists
5. Make bank deposits at least twice monthly as needed
6. Store historical Chapter records (1 filing cabinet+)
7. Update and maintain Chapter records per the Chapter record retention guidelines
8. Coordinate SEE class inquiries and registrations
9. Oversee other four positions to maintain overall accuracy and consistency

Compensation: one free dinner subscription

CONGRATULATIONS LONNIE!

The Bulletin would like to congratulate Lonnie Gary, EA on having passed the Tax Court Exam. Passing the exam is a major milestone, as only by passing the written admission exam may non-attorney practitioners represent taxpayers before the Tax Court. The four-hour essay exam, covering practice and procedure, federal taxation, evidence and legal ethics, must be passed in one sitting. The exam is only offered once every two years in Washington DC, and normally less than a dozen people pass it each time. Lonnie is a past Chapter President, a past CSEA President, a really nice guy and a wonderful resource for weird tax issues. We suspect this announcement will cause his phone to ring more...

HELP WANTED

Tax Preparer needed full time during tax season and part time the balance of the year. Quick Books, 10 key by touch, payroll tax reporting and phone skills all very helpful. Salary based on experience. Office in Danville. Fax resume and salary requirements to 925-855-0844.

EBAEA AMBASSADORS

In an effort to promote networking and member retention, the East Bay chapter is launching an exciting opportunity. We are looking for Ambassadors to "work" the monthly dinner meetings. The role of the Ambassador is pretty simple: 1) When a new member comes to their first few meetings and is trying to get to know people, be willing to introduce them around, invite them to sit at your table, and include them in conversations. Have you considered yet a way to be involved? Is this something you can do? Well, can you answer warmly when a stranger comes to ask you a question? Can you introduce people? If you said yes, you could be an Ambassador! And best of all, this does not require a once-a-month-for-a-whole-year commitment. Can you do this for at least 3 meetings a year? This will also be a great way for YOU to meet some of the new members that come in and be instrumental in making them see the benefit of coming back.

If this Ambassador Program sounds like something you can help us with, please contact Judy Gilmer, EA at 925-373-1468, or call the Chapter Office at (800) 617-1040. No one should ever leave a dinner meeting feeling like an outsider. The East Bay Chapter is about Education and Networking, and the first contact for that is at our dinner meetings. You CAN make a difference in another EA's career!

HUMOR (thanks to Bob McKenzie)

Why is it that those who are only concerned about how big their tax loss will be are surprised when their tax loss investment turns into a real loss?

When it comes to finances, remember that there are no withholding taxes on the wages of sin. Mae West

Indoors or out, no one relaxes
In March, that month of wind and taxes,
The wind will presently disappear,
The taxes last us all the year.
Ogden Nash

The stockbroker received notice from the IRS that he was being audited. He showed up at the appointed time and place with all his financial records, then sat for what seemed like hours as the accountant poured over them.

Finally the IRS agent looked up and commented, "You must have been a tremendous fan of Sir Arthur Conan Doyle." "Why would you say that?" wondered the broker. "Because you've made more brilliant deductions on your last three returns than Sherlock Holmes made in his entire career."

TAX PROFESSIONAL WANTED

Fremont Business Services Firm seeking year-round de-greed tax professional to join our firm. We are looking

for a team player with over five years experience preparing individual, corporate, LLC and partnership tax returns. Experience in preparing fiduciary and nonprofit returns is helpful. Candidate must be experienced in QuickBooks and the use of tax software. Enrolled Agent or CPA preferred. E-mail resume to yvonnebc@aol.com or Fax to 510-657-9503.

CALENDAR OF EVENTS

Mark your calendars

May 2007

- 16** EBAEA Dinner and ANNUAL Meeting
Ethics: Irene Lawrence, EA
Special 2-hour meeting at \$45/\$55
Crowne Plaza Hotel, Pleasanton
5/31-6/2 SuperSeminar Reno

June 2007

- 20** EBAEA Dinner Meeting
Crowne Plaza Hotel, Pleasanton
6/11-6/13 SuperSeminar Las Vegas "A"
6/14-6/16 SuperSeminar Las Vegas "B"
6/19-6/20 CSEA Tax Practice Management
Marriott Ventura Beach Hotel, Ventura

July 2007

- 18** EBAEA Dinner Meeting
Location TBA

OFFICE SPACE TO LEASE

Office to sublet: Sunny, private 130 sq. ft. air-conditioned office on second floor in prime Rockridge, Oakland location. Share 415 sq. ft. common space with two other tax professionals. Includes access to copier, fax machine and tax library. Walk to BART. Easy freeway access. Available November 1, 2006. \$775 includes all utilities. 510-655-9893. Sheila Khalov, EA

OFFICES FOR LEASE

Three individual offices in a shared elegant 1920 office suite that overlooks Lake Merritt. The unit is shared with a Tax and Financial Planning practice and may be an ideal situation for a person just beginning their own tax practice. Options of larger or smaller offices, with/without lake view. Each office has its own charming character, all are light and airy. This suite has a front and rear entrance and shares a waiting room, large kitchen and bathroom. The building is secure, with ample parking in area. There is easy access to the 580 Freeway; 1.5 miles to Oakland City Center, and easy access to public transportation. Wired for DSL and phones. Lease negotiable. Please call 510-444-0500.

2006 - 2007 Board of Directors and Committee Chairs

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

President: Bonnie Buhnerkempe EA, etc 925-855-0829

1st VP: Thomas Johnston EA 925-828-4500

2nd VP: Walter Nygaard EA, etc 510-547-0440

Treasurer: Clare Flores EA 510-785-8356

Secretary: Peggy Hall EA 925-388-1040

Past Pres: Duncan Sandiland EA, etc 925-691-1040

2 Year Directors:

Philip Fiegler EA 510-530-1174

Barbara Sparks EA 925-634-8630

Norman Madge EA 408-398-5737

Charleen Daefield EA, etc 925-872-4075

1 Year Directors:

Janet Bridges EA 510-505-0818

Judy Gilmer EA 925-373-1468

Joanne Harteau EA 510-683-4688

Eleanor Power EA 510-525-9987

Dagmar Bedard EA 510-537-3883

Communication Committee, (2nd VP)

Chair: Walter Nygaard EA 510-547-0440

Membership: Barbara Sparks EA 925-634-8630

Judy Gilmer EA 925-373-1468

Outreach: (vacant)

Public Affairs: Michael Barrick EA 510-339-7039

Social Affairs: Janet Bridges EA 510-505-0818

CSEA Directors: Thomas Johnston EA 925-828-4500

Walter Nygaard EA 510-547-0440

Education Committee, (1st VP)

Chair: Tom Johnston EA 925-828-4500

Inter-chapter Liaison: (vacant)

Tax Talk: Diane Jaworski-Faulhaber EA 510-538-0948

Program: Philip Fiegler EA 510-530-1174

Charleen Daefield EA 925-872-4075

Scholarship: 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: Lonnie Gary EA 650-559-5124x2229

Bylaws/SOP: Sal Romo EA 510-417-9492

Budget & Finance: Walt Thomas EA 510-725-8356

Chapter Off.: Bonnie Buhnerkempe EA 925-855-0829

Legislative Affairs: Lillian Lea EA 510-526-2220

Nominating: Duncan Sandiland EA 925-691-1040

Strategic Advisory: (vacant)

Bulletin: Duncan Sandiland EA 925-691-1040

TAX Agency Liaison:

LaRee Jensen-Graham EA 510-428-1458

EAST BAY ASSOCIATION OF ENROLLED AGENTS

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