



The Bulletin



East Bay Association of Enrolled Agents

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

May 2010

NEXT MEETING Wed, May 19, 2010

Place: **DUBLIN Radisson Hotel**

(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: **“EAs and Life Insurance”**

Cost: \$35.00 with reservation by Friday May 14
\$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.

May Topic: “The EA’s Practical Guide to Life Insurance”

Speaker: Duncan Sandiland, EA, CFP®, CLU, etc
by Irene Moore, EA Program Chair

Have many of your clients asked you about the tax consequences of their life insurance policies (or plans), or are they mostly too confused or bewildered to know where to begin? Do you feel as lost as they do? Can’t get any straight answers from the life insurance agent? Can’t even find the agent who wrote the policy?

Properly used life insurance can be the most cost-effective tool for creating vast amounts of wealth and accomplishing multi-generational family goals, yet it is surrounded by so much arcane legalese that most people would rather have a root canal than try to understand their policy. If that sounds familiar, then you can’t afford to miss this presentation.

We’ll start by looking at the origins and mechanisms behind risk management and life insurance, then cover the various forms of life insurance and when they are appropriate to use. With that foundation laid,

we’ll discuss how different client actions can have tax implications, including policy loans, surrenders, sales and death benefits. Various annuity topics will also be covered.

Speaker Duncan Sandiland holds every major credential involving personal finance. A repeat speaker for EBAAEA, past President of EBAAEA and past Director of CSEA, he uses his breadth of knowledge to carve off the nonessentials and just focus on what practitioners really need to understand in order to help their clients.

If you have a specific question or concern regarding this topic, please email Duncan at bulletin@ebaean.org by May 14 and he’ll try to work your issue into his presentation.

PRESIDENT’S MESSAGE

by Peggy Hall, EA

This is my last President’s message. I am especially passionate about the mentor program as it worked so well when I was involved both as a mentee and a mentor. Currently I need a mentor for someone who has requested one. Please volunteer - contact me.

Our Thank Goodness It is Over Party was fun and cathartic, as we discussed our tax issues and of course our clients. Thank you to Andy Rogers, EA and his wife Kim for hosting. We are planning to make this an annual event so make your plans now to join us next year.

I want to thank everyone who has added to the wonderful experience I have had as President of East Bay Association of Enrolled Agents. Here are some of my thank yous: Andy Rogers, EA, as a newbie on the Board, jumped in to get our mini-seminars rolling, as well as his involvement with PIA, and also for keeping me on target in Board meetings; Cherry Comstock, EA, who not only does so much work for the chapter, but passionately pursues the best interests of Enrolled Agents by staying in touch with CSEA, making us aware of important Legislative moves, and disseminating information she finds informative; Patty Pringle, EA, whose enthusiasm for taking on challenges helped pro-

duce an amazing Tax Talk as well as the Town Hall, and because she is so inviting she has brought us many new volunteers; Ravi Sundarraj, EA, for his work coordinating the Town Hall that we hosted; Christopher Christopher, EA, for his work as the Legislative Committee; Margie Hines, EA, for her willingness to jump in and take any job; Jerrilyn Krebs, EA, for being on our Board, giving us great ideas and opinions; Thomas Johnston, EA, who continually works behind the scenes in any and every event, taking care of the sound system, making certain the Board works on important and relevant issues, running the SEE Class and bringing in new members through the SEE Class; Duncan Sandiland, EA, for our wonderful Bulletin, and also for answering my questions about taxes and protocol for the Chapter; Bonnie Buhnerkempe, EA, for answering procedural questions, tax questions and being here to show the Board how to keep with the integrity of East Bay Association of Enrolled Agents; Sal Romo, EA for attending our Board meetings and being a mentor to us all; Lonnie Gary, EA, for continuing his leadership in our Chapter even as he is so involved in NAEA; Walt Thomas, EA, Robert Dahlstedt, EA, Dave Britton, EA, and Richard Goudreau, EA, not only for staying involved but also for the laughter you have brought to the dinner meetings; Phil Fiegler, EA, who has continued to guide us with the program speakers, and who has a following of friends that he has brought to our dinner meetings; Diane Jaworski-Faulhaber, EA for her continued dedication to the chapter, giving her body and soul (and friendship); Dolores Greer for her continued work in the Chapter Office; Walt Thomas, EA, as our CTEC representative and for hosting the Chapter Office; Marjorie Williams, EA, as our Secretary and wonderful Membership Chair; Tim Hintzoglou, EA for his incredible job as Treasurer and for his support; Patty Gilchrist, EA, for doing our raffles; Linda Koziel, EA, for jumping in when we needed a new director; Irene Moore, EA, for taking over the job as Speaker Chair; Shelagh Gallagher, EA, for agreeing to audit our books (hopefully for this year and the previous two years); Linda Fox, EA for Practice Preservation and hinting that we can ask her to do more; Vince Saponara, EA, for his smile; my breakfast group (Michael Powers, EA et al., EA) for wonderful tax discussions ; the Brentwood Breakfast Group for music and jokes (well, mostly Ken Seamann, EA).

Thank you to everyone who added to the synergy of our chapter. Thank you to newcomers who put up with me when I asked your name so many times. I look forward to getting to know all of you better.

IRS NEWS

IRS has issued the long-awaited proposals for regulating tax return preparers. The finished report is surprisingly short and readable. See it for yourself at: <http://www.irs.gov/pub/irs-utl/54419109.pdf>

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://ebaea.org/cgi-bin/dada/mail.cgi>

NEW HOME BUYER CREDIT ALERT

By Cherry Comstock, EA

Letters are going to taxpayers who claimed First Time Homebuyer Credit on 2008 1040 or amended 2008 1040. The settlement page was not required until 11/6 legislation, but IS required retroactively. Letters are being received by OUR clients NOW. We did the return right at the time, but the letter is automatically sent. Required documentation pursuant to IRS Form 886-H-FTHBC: <http://www.irs.gov/pub/irs-pdf/f886hfth.pdf>.

NEXT YEAR'S BOARD SLATE ANNOUNCED

by Thomas Johnston, EA

Per the requirements of the Bylaws, the Nominating Committee has proposed the following slate of candidates for our 2010-2011 fiscal year:

President:	Thomas Johnston EA
1 st Vice President:	Cherry Comstock EA
2 nd Vice President:	Patty Pringle EA
Secretary:	Linda Koziel, EA
Treasurer:	Marjorie Williams-Jones EA
Director 2010-2011:	Marjie Hines EA
Director 2010-2011:	Gail Nanbu EA
Director 2010-2011:	Andy Rogers EA
Director 2010-2012:	Eva Konigsberg EA
Director 2010-2012:	Morris Miyabara EA
Director 2010-2012:	Irene Moore EA

The election for these positions will be held at the May Annual Meeting. 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, Thomas Johnston at (925) 828-4500.

AFTER TAX SEASON PARTY

By Patty Prigle, EA

Thank you to Andy Rogers and his gracious wife Kim for hosting the After Tax Season TGIO Party at their beautiful waterfront home in Alameda. There is nothing better than getting together with friends and colleagues and talking tax, enjoying good food and wine. There was a good turnout, with excellent conversation and discussions on what went wrong and what went right during the tax season. We look forward to next year's TGIO Party. We will make it an annual event.

SAVE THE DATE

By Patty Prigle, EA

This year's **Tax Talk Seminar** will be held at the Radisson Hotel in Dublin. Be sure to mark your calendar for November 3rd, 4th, and 5th. You don't have to travel far to get your CPE requirements.

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. Topics include the all important Federal and State Updates, Audit Reconsideration and Updates, Ethics (required), Mortgage Interest, AMT, Business Debt Relief & COD, LLC's/S Corps, and more.

We are always looking for volunteers to help with the seminar. If you are interested please contact me at epattypringle@sbcglobal.net or 510-912-1682.

Look for more information in the June Bulletin.

TAX TEASER

Samuel, a civil engineer, drives his own vehicle to various locations to inspect bridges for safety standard requirements. His employer reimburses Samuel \$400 each month for various business expenses and does not expect Samuel to provide proof of his expenses. His employer included this \$4800 reimbursement in Samuel's 2008 W-2 as part of his wages. In 2008, Samuel incurred \$3,000 in transportation expense, \$1,000 in parking and tolls expense, \$1,800 in car repairs expense and \$600 for expenses while attending a professional association convention. Assume Samuel uses the vehicle for business purposes only and that he maintains adequate documentation to support all of his above expenditures.

What amount is Samuel entitled to deduct on his Schedule A for itemized deductions?

- \$6,400 of expenses subject to the 2% of AGI limitation
- \$1,600, the difference between his expenditures and his reimbursement
- \$0 since his employer has a non-accountable plan
- \$4,800 since his employer has a non-accountable plan

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!

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

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

IRS REGISTRATION NEWS

The IRS has selected Accenture National Security Services, LLC, as the vendor to establish a system for on-line registration of paid tax return preparers. The system will support the first phase of increased IRS oversight of federal tax return preparers, as outlined in the Return Preparer Review issued on Jan. 4.

Sept. 1, 2010, is the current target date for the on-line registration system. An official system launch date will be one of the initial determinations made in the weeks ahead as the IRS and Accenture National Security Services, LLC, begin working together on development of the system.

The vendor will develop and maintain the registration application system and address related questions. The IRS will maintain full oversight of the registration process and registered preparers.

IRS AUDIT GUIDES

The new [Cash Audit Techniques Guide](http://www.irs.gov/businesses/small/article/0,,id=211049_00.html) http://www.irs.gov/businesses/small/article/0,,id=211049_00.html offers provides an inside look at what IRS examiners look for when auditing cash intensive businesses.

This is just one of many guides available on IRS.gov...many specific to designated industries. http://www.irs.gov/businesses/small/article/0,,id=108149_00.html

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@ebaea.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.

APPRAISAL SERVICES for EAs

- *Real Estate Appraisals for Foreclosures*
- *Real Estate Appraisals for Estates and Trusts*
- *Real Estate Appraisals for Step-up in Basis*

Your clients need solid documentation that provides an accurate determination of property value. You can rely on **Appraisal and More** for the utmost in professionalism, credibility and expertise. Call for a free brochure and estimate of pricing. Chris Moore (510) 326-8155 or Cmoore2323@gmail.com

HELP AVAILABLE: EA and SEE Trainer

EA and Authorized Prometric SEE Trainer (*very comfortable with Individuals, P/S, LLC, and S Corporations, Trusts*). Completed over 300 returns in a Tax Season; Extensive experiences as in Tax Research and Analysis; Tax Manager. Assisted a client save \$6 M in Corporate Taxes, and performed and facilitated IRS Audits independently.

Best Use of Time: Supervisor over tax returns for tax season, or an experienced Tax Preparer using Lacerte. Resume available upon request. Call (925) 473-1800 or email tinab@thepearlsofwisdom.org

CSEA digiTAX SEASON STARTS

We're kicking off the new digi-TAX schedule with a series of six weekly sessions on *Cancellation of Debt*, a red-hot topic in California right now. The one-hour sessions are held on consecutive Weds at 11 a.m.

May 5: *Foreclosures and COD Income.*

May 12: *Excluding COD In-come*

May 19: *Reduction of Tax Attributes*

May 26: *After a Basis Reduction—Depreciation & Dispositions Week*

June 2: *Bankruptcy: Taxes Before, During, & After*

June 9: *Net Operating Losses & Form 1045*

Register/Info:

<http://csea.org/EducationandEvents/digiTAXEducation/tabid/89/Default.aspx>

CALENDAR OF EVENTS

May 2010

- 10-12** CSEA SuperSeminar "A"
@ Flamingo Hotel, Las Vegas
- 13-15** CSEA SuperSeminar "B"
@ Flamingo Hotel, Las Vegas
- 19** EBAEA ANNUAL MEETING: "Life Insurance"
@ Radisson Hotel, Regional St, Dublin

June 2010

- 3-5** CSEA SuperSeminar
@ Grand Sierra resort, Reno
- 16** EBAEA Dinner Meeting: "Working with IRS Criminal Investigation"
@ Radisson Hotel, Regional St, Dublin
- 22-25** CSEA ANNUAL MEETING and CE
@ Doubletree Sonoma, Rohnert Park

July 2010

- 21** EBAEA Dinner Meeting: "Preparer Penalties and Disclosure Rule Requirements"
@ Radisson Hotel, Regional St, Dublin

Tax Teaser answer: A

HMMMM...

15% of Americans (46.8 million people) are on Medicaid today. (Washington Post, Census)

The historical default rate for all municipal bonds (of all rating categories) is 0.1%. The historical default rate for all corporate bonds (of all rating categories) is 9.7%. However, the default rate drops to 2.1% for investment grade corporate bonds. (Moody's, Municipal Market Advisors)

In fiscal year 2001, actual government spending was \$1.9 trillion and actual tax receipts were \$2.0 trillion. The surplus of \$128 billion in 2001 was the last time the US had revenues in excess of expenses for an entire fiscal year. (White House)

Our nation's projected \$1.56 trillion deficit for fiscal year 2010 (the 12 months ending 9/30/10) is 10.6% of the size of our economy. (White House)

The average processing time for an individual awaiting a decision from Social Security with regard to a disability claim is 442 days. Social Security anticipates that it will receive an average of 63,000 applications for disability benefits every week during the fiscal year that ends on 9/30/10. The actual number of weekly disability applications was 50,000 in the prior fiscal year. (SSA)

HUMOR

You'd think he would do them himself, just to see what other taxpayers experience, but he admitted he can't. "It's just too complicated," Commissioner Shulman said in an interview on C-SPAN. "The tax code is 14,000 pages long." The man who oversees the IRS can't

comprehend the tax code. That's like saying the head of the FBI doesn't know what's illegal. (commenting on the fact the IRS Commissioner hires a tax preparer.) - The Ledger.com 2-27-10

The term "tax humor" is no doubt an oxymoron to many people; to the more cynical, it is an apt description of the entire tax code. - John F. Lelkel

Clinching the office pool for March Madness entitles you to a pot of money and gloating rights. And nobody can take that away from you, except maybe the IRS. - AP 2-17-10

As a CPA I have learned and continue to learn that I do not know what I do not know and that buying technology to help me get there faster is akin to using speed dial to dial wrong numbers faster. - John Dillard 2-1-10 (commenting on tax preparation software.)

Instead of taking the pants off the taxpayer it might be better to take the vest off the vested interests.

There can be no taxation without misrepresentation. - J.B. Handelsman

2009 - 2010 Board of Directors and Committee Chairs

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

President: Peggy Hall EA 925-388-1040
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 Margie Hines EA 510-247-9255
 Patty Pringle EA 510-912-1682
 Andy Rogers EA 510-522-2300
 CSEA Director: Thomas Johnston EA 925-828-4500

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 Social Affairs: Patricia Gilchrist EA 925-833-8822
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 Program: Irene Moore EA 510-791-8962x16
 Continuing Ed: Joanne Anderson EA 925-938-9086
 Town Hall: Ravi Sundarraj EA 925-984-1219
 SEE Class: Thomas Johnston EA 925-828-4500
 Mini Seminar Team: Andy Rogers EA 510-522-2300
 VITA Team: Brian Pon EA, etc 510-849-4667

Administration Committee (IPP)

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 Budget & Finance: Walt Thomas EA 510-487-1691
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 Legislative:
 Nominating: Thomas Johnston EA 925-828-4500
 Strategic Advisory:
 Bulletin: Duncan Sandiland EA, etc 925-691-1040
 Tax Agency Liaison:
 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

Early bird discount by June 30 - \$600

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 EBAAEA. 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 EBAAEA and NAEA and is a past editor of the chapter newsletter.

Sal Romo, Jr, EA is Past President of EBAAEA 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.