



# The Bulletin



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

May 2009

NEXT MEETING Wed, May 20, 2009

Place: **DUBLIN Radisson Hotel**

(go to [http://www.radissondestinationguide.com/location/Map.process/OID\\_EB39EA2D/?hotelCode=CADUBLIN](http://www.radissondestinationguide.com/location/Map.process/OID_EB39EA2D/?hotelCode=CADUBLIN))

4:30 Board Meeting

6:15 Networking

6:45 Dinner Buffet

7:15 Program: **"1031 Replacement Properties"**

Cost: \$35.00 with reservation by Friday May 15  
\$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](mailto:ebaean@ebaean.org) (preferred) or call 800-617-1040.

## May Topic: "1031 Replacements"

**Speaker:** Robert Meyer

*by Cherry Comstock, EA, Program Chair*

May's topic is Tenant-In-Common (TICs) investment alternatives. More and more clients are shying away from "being landlords." Robert Meyer of Welton Street Investments will help us navigate the 1031 exchange and understand the TIC alternative.

Mr. Meyer has 25 years of broad-based corporate, institutional and investor experience in the areas of real estate investment strategy, acquisitions, management, leasing and sales. As an advisor to private investors, Mr. Meyer works closely with clients and their associated professionals (CPAs, Realtors, and Attorneys) in meeting their time sensitive 1031 replacement property requirements and achieving their investment success. His approach is focused on gaining a clear understanding of each client's individualized needs, translating these requirements into achievable solutions, and implementing these plans in accomplishing each investor's financial goals.

## PRESIDENT'S MESSAGE

*by Peggy Hall, EA*

Thank goodness it is over and welcome back to your life. This is a good time to reflect on your tax practice this year, what do you want to keep and what do you want to change. How will you be working with your clients after tax season? Bring your insights to the May dinner meeting to share with your tablemates. The most valuable information in EBAAEA is coming from all of us working together as a group to share our knowledge. Make the dinner meetings a time of dynamic sharing.

We all want to be the "Trusted Advisor" for our clients. The education we provide is intended to tell us much more than how to fill out tax returns. Knowing that education is what brings you to the dinner meetings, we are planning a year with well rounded topics including Practice Management, Technology and Eldercare issues. We will be putting on a thorough Practice Management mini-seminar, with Duncan Sandiland, EA, CFP®, etc., who received rave reviews and requests for encores when he presented the program Practice Potential at the December dinner meeting. Now that tax season is fresh in your minds give us your suggestions for what topics you need. And, if you need or want something, let us know. No grumbling under your breath - communicate with us!

I hope to see you all at the May Annual Meeting. Come support the new Board Members who will be installed. We take our jobs seriously and, like all volunteers, we are paid handsomely for our efforts. Our Chapter Retreat will be held on June 6 from 9AM to 3PM at the Chapter Office in Hayward. We encourage everyone who cares about the direction and goals of the Chapter to come and participate. If you have any questions about what we do at the retreat ask any of the Board Members.

Please support your chapter and state organization by attending our educational offerings. You do make a difference!

## NEXT YEAR'S BOARD SLATE ANNOUNCED

*by Tom Johnston, EA, Nominating Chair*

Per the requirements of the Bylaws, the Nominating Committee has proposed the following slate of candidates for our 2009-2010 fiscal year:

|                     |                         |
|---------------------|-------------------------|
| President:          | Peggy Hall EA           |
| 1st Vice President: | Tom Johnston EA         |
| 2nd Vice President: | Cherry Comstock EA      |
| Secretary:          | **                      |
| Treasurer:          | Tim Hintzoglou EA       |
| Director 2009-2010: | Chris Christopherson EA |
| Director 2009-2010: | **                      |
| Director 2009-2010: | Bob Olsen EA            |
| Director 2009-2011: | Margie Hines EA         |
| Director 2009-2011: | Patty Pringle EA        |
| Director 2009-2011: | Andy Rogers 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, Tom Johnston at (925) 828-4500. As of publication date, announced floor candidates are Marjorie Williams-Jones for Secretary and Jerrilynn Krebs for Director 2009-2010.

## REPORT OF THE BYLAWS COMMITTEE

*By Sal Romo Jr., EA, Chair*

The following changes to EBAEA's Bylaws have been recommended by the Board of Directors. The members will vote on the proposed changes at the Annual Meeting in May, 2009

### **To amend Article 4.02 of EBAEA's Bylaws by striking the last two sentences.**

Explanation: At its annual meeting in June, 2008 CSEA amended its bylaws such that chapters with more than 200 members are no longer authorized a second director. That action rendered EBAEA Bylaws Article 4.02 inconsistent with CSEA Bylaws. EBAEA's Affiliation Agreement with CSEA requires that EBAEA's Bylaws not be in conflict with CSEA's Bylaws. The following illustrates the results of this recommendation:

4.02 Composition. The Board consists of 12 persons: President, First-Vice President, Second-Vice President, Secretary, Treasurer, the Immediate Past President, and six member elected from the membership at large, all of whom must be active members in good standing of the Association. ~~Two members of the Board of Directors shall also be CSEA directors, and shall be so designated by the nominating committee. CSEA directors can be either an officer or director of the board and shall serve a term of one year, with no more than four consecutive terms.~~

## ARE YOU GETTING IRS ALERTS?

Most e-filers already subscribe to IRS QuickAlerts to receive valuable and timely information that impacts you, your clients and your in-house e-filing program. If you are not enrolled in this free service, you may want to consider registering at

<http://www.envoyprofiles.com/QuickAlerts/>

For more information, visit IRS.gov at [http://www.irs.gov/taxpros/providers/article/0,,id=97623\\_00.html](http://www.irs.gov/taxpros/providers/article/0,,id=97623_00.html)

## 2009 IRS PRIORITY TELEPHONE LINES

|                                 |                |
|---------------------------------|----------------|
| Practitioner Priority Service   | (866) 860-4259 |
| IRS Individual Tax Help Line    | (800) 829-1040 |
| Business & Specialty Tax Line   | (800) 829-4933 |
| e-Help (Practitioners only)     | (866) 255-0654 |
| Refund Hotline                  | (800) 829-1954 |
| Forms & Publications            | (800) 829-3676 |
| National Taxpayer Advocate      | (877) 777-4778 |
| EFTPS                           | (800) 555-4477 |
| TeleTax Topics & Refund Status  | (800) 829-4477 |
| Forms 706 & 709 Help Line       | (866) 699-4083 |
| Employer Identification Number  | (800) 829-4933 |
| Excise Tax & Form 2290          | (866) 699-4096 |
| Information Return Reporting    | (866) 455-7438 |
| Disaster or Combat Zone Hotline | (866) 562-5227 |

More IRS info at [www.irs.gov](http://www.irs.gov) 2009 FTB Directory:

<http://www.ftb.ca.gov/forms/misc/1240.pdf>

## 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 25<sup>th</sup> of the month prior to initial publication. Send the desired text to: [bulletin@ebaea.org](mailto: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.

## **MARK YOUR CALENDAR - Tax Talk 2009**

This year The East Bay Association of Enrolled Agents annual Tax Talk Seminar will be held on November 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup>, at the Radisson Hotel in Dublin. Three days of quality education and updates at an excellent value. We are featuring exceptional speakers, including Vicki Mulak, Bob McKenzie, Twila Slesnick, Tom Daley and Gary McBride. Joe Calderaro, IRS Technical Coordinator will return to do Tax Talk After Hours, an open discussion Q & A session on IRS issues. We'll keep you posted on additional information in upcoming issues of the EBAEA Monthly Bulletin.

## **SPECIAL ENROLLMENT EXAM CLASS**

Once again, we are offering the SEE prep class for all prospective EAs. The class will be offered in three parts, corresponding with the three parts of the exam. Classes will start July 11th and continue through September 19th on Saturdays at the Chapter Office in Hayward. Instructors are Pat Golden, EA; Tom Johnston, EA; Peter Lingane, EA; Sal Romo, EA; and Bart Rugo, EA. The class qualifies for CTEC continuing education credit. Scholarships are available through CSEA and NAEA. More information is available on the web at [ebaea.org](http://ebaea.org) or by contacting Tom Johnston at 925-828-4500 or [taxtomea@comcast.net](mailto:taxtomea@comcast.net).

## **CALENDAR OF EVENTS**

### **May 2009**

- 18-20** CSEA SuperSeminar Las Vegas "A" and
- 21-23** CSEA SuperSeminar Las Vegas "B"  
both @ Flamingo Hotel, Las Vegas
- 20** EBAEA Dinner Meeting and Annual Corporate Meeting: "1031 Replacement Properties"  
@ Radisson Hotel, Regional St, Dublin
- 26-27** CSEA Board/Committee Meeting  
@ Reno Grand Sierra Resort, Reno
- 28-30** CSEA SuperSeminar Reno  
@ Reno Grand Sierra Resort, Reno

### **June 2009**

- 17** EBAEA Dinner Meeting: "Foreclosure"  
@ Francesco's Restaurant, Oakland
- 23-26** CSEA Annual Meeting + 18 hours CPE  
@ Doubletree Hotel, Torrance, CA
- 27-28** CSEA Board/Committee Meeting  
@ Doubletree Hotel, Torrance, CA

## **PRACTICE MANAGEMENT MINISEMINAR**

If you are interested in an expanded version of the December dinner meeting presentation, please send an email to [eastbayeas@aol.com](mailto:eastbayeas@aol.com).

## **Small Group Tax Meetings**

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

**Danville Area** 4<sup>th</sup> 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** 3<sup>rd</sup> Tue 8:00am  
Carrow's, 2723 Castro Valley Blvd @ Lake Chabot, CV  
**Dagmar Bedard EA** (510) 537-3883

**South Alameda County** 1<sup>st</sup> 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](mailto:halloftaxes@hotmail.com)  
**Peggy Hall EA** (925) 388-1040  
Want a group in your area? Contact any of the above leaders for advice and assistance.

## **HMMMM...**

There is a very, very tall coconut tree and four animals: a lion, a chimpanzee, a giraffe, and a squirrel. They decide to compete to see who can be the fastest to get a banana off the tree. Who do you guess will win? The answer will reflect your personality, so think carefully. Try to answer within 30 seconds. Got your answer? Now turn the page for the analysis.

American consumers spend more money on average in 2 months than all the consumers in China and India spend in a year. (Time)

Seven percent of Americans report that they (or someone in their household) decided to marry in the last year in order to qualify for a spouse's health-care benefits. (Los Angeles Times)

The NCAA has given men's college basketball teams the authorization to actively recruit middle school boys as young as 7<sup>th</sup> graders. Previously the grade limit was 9<sup>th</sup> grade. (Denver Post)

25 banks failed in 2008 across the USA (out of 8,384 banks nationwide) and were taken over by the FDIC, i.e., 1 out of every 335 banks failed. By comparison, 217 banks failed per month (7 banks per day) in the 3½ years following the October 1929 stock market crash. (FDIC)

## HUMOR

Hmmm... question: If your answer is lion = you're dull; chimpanzee = you're dense; giraffe = you're a complete moron; squirrel = you're hopeless. Obviously you're stressed and overworked. Tax season is over, so take a month off and go somewhere fun!

There was a time when \$1200 would buy a car. Now that's the sales tax.

A computer lets you make mistakes faster than any other invention, with the possible exception of motorcycles, handguns, and tequila.

We can't live without taxes, but we sure would like to have good ones. - Charles Adams

Taxes are the chief business of a conqueror of the world. - George Bernard Shaw

Taxes are not good things, but if you want services, somebody's got to pay for them so they're a necessary evil. - Michael Bloomberg

"You must pay taxes. But there's no law that says you gotta leave a tip." - advertisement

A man walks into an IRS auditor's office. The auditor looks at him and says, "Please Mr. Johnson, take a seat. We already own a piece of yours."

A fool and his money are soon parted. It takes creative tax laws for the rest. - C Bob Thaves

The wages of sin are death, but by the time taxes are taken out, it's just sort of a tired feeling.

Income tax is Uncle Sam's version of "Truth or Consequences."

## 2008 - 2009 Board of Directors and Committee Chairs

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

|   |              |   |              |
|---|--------------|---|--------------|
| President: Peggy Hall EA                            | 925-388-1040 | Disaster Services: Janet Bridges EA             | 510-505-0818 |
| 1st VP: Walter Nygaard EA, etc                      | 510-547-0440 |   |              |
| 2nd VP: Don Wayne EA                                | 925-472-0990 | <b>Education Committee, (1<sup>st</sup> VP)</b> |              |
| Treasurer: Tim Hintzoglou EA                        | 925-930-7737 | <b>Chair:</b> Walter Nygaard EA, etc            | 510-547-0440 |
| Secretary: Gail Nanbu EA                            | 925-943-3993 | Tax Talk: Patty Pringle EA                      | 510-912-1682 |
| Immed Past Pres: Thomas Johnston EA                 | 925-828-4500 | Program: Cherry Comstock EA                     | 925-778-0281 |
| Director 2008-2009:                                 |              | Bob Olsen EA                                    | 925-837-8329 |
| Lonnie Gary EA, USTCP                               | 650-559-5124 | Scholarship: Pam Bayer                          | 925-356-5645 |
| Patty Pringle EA                                    | 510-912-1682 | Continuing Ed: Joanne Anderson EA               | 925-938-9086 |
| Ravi Sundarraj EA                                   | 925-984-1219 | Town Hall: Ravi Sundarraj EA                    | 925-984-1219 |
| Director 2008-2010:                                 |              | SEE Class: Thomas Johnston EA                   | 925-828-4500 |
| Chris Christopherson EA                             | 925-786-7660 | Mini Seminar Team:                              |              |
| Cherry Comstock EA                                  | 925-778-0281 | VITA Team: Brian Pon EA, etc                    | 510-849-4667 |
| Bob Olsen EA  | 925-837-8329 |   |              |
| CSEA Directors: Walter Nygaard EA, etc              | 510-547-0440 | <b>Administration Committee (IPP)</b>           |              |
| Don Wayne EA  | 925-472-0990 | <b>Chair:</b> Thomas Johnston EA                | 925-828-4500 |
| IRS Practitioner Panel: Phil Fiegler EA             | 510-530-1174 | Financial Review: Dick Goudreau EA              | 925-606-6672 |
|   |              | Bylaws/SOP: Sal Romo EA                         | 510-487-1691 |
| <b>Communication Committee, (2<sup>nd</sup> VP)</b> |              | Budget & Finance: Walt Thomas EA                | 510-487-1691 |
| <b>Chair:</b> Don Wayne EA                          | 925-472-0990 | Chapter Office: Lonnie Gary EA, USTCP           | 650-559-5124 |
| Membership: Pam Bayer                               | 925-356-5645 | Legislative: Chris Christopherson EA            | 925-786-7660 |
| Membership: Clare Flores EA                         | 510-785-8356 | Nominating: Thomas Johnston EA                  | 925-828-4500 |
| Membership: Marjorie Jones EA                       | 510-785-8356 | Strategic Advisory:                             |              |
| Outreach: Casper Chiang EA                          | 925-202-8149 | Bulletin: Duncan Sandiland EA, etc              | 925-691-1040 |
| Public Affairs: Don Wayne EA                        | 925-472-0990 | Tax Agency Liaison:                             |              |
| Social Affairs: Patricia Gilchrist EA               | 925-833-8822 | Volunteer Coordinator: Patty Pringle EA         | 510-912-1682 |
| Practice Preservation: Linda Fox EA                 | 925-846-5913 |   |              |

## 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: [ebaean@ebaean.org](mailto:ebaean@ebaean.org)

# 2009 SPECIAL ENROLLMENT EXAM PREPARATION CLASSES

Presented By  
**EAST BAY ASSOCIATION OF ENROLLED AGENTS**

**Part 1** – Individuals **Dates: July 11, 18, 25** CPE 18 hrs\*

**Part 2** – Businesses **Dates: Aug 1, 8, 15, 22, 29** CPE 30 hrs\*

**Part 3** -- Representation, Practice, Procedures **Dates: Sep 12, 19**  
CPE 12 hrs\* *You must attend all classes in part for credit \*See pg 2 for CPE*

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

Location: **Peach Tree Plaza**, 30100 Mission Blvd, Hayward CA 94544  
Conference room near Suite 6

Instructors: Pat Golden, EA; Tom Johnston, EA; Peter Lingane, EA; Sal Romo,  
EA; and Bart Rugo, EA

Prerequisite: Basic knowledge in tax preparation of Form 1040

## Class Fees:

All three parts - \$835  
Early bird discount by June 20 - \$785  
Separately - Part 1 \$285, Part 2 \$485, Part 3 \$210

**Text Books are included in class fee**

**Register online at:** [www.123signup.com/calendar?Org=ebaea](http://www.123signup.com/calendar?Org=ebaea)

**Information:** Tom Johnston at 925-828-4500 or [taxtomea@comcast.net](mailto:taxtomea@comcast.net)

**Scholarships:** See CSEA and NAEA Websites for information.

**To apply for Enrollment:** [www.irs.gov/taxpros/agents](http://www.irs.gov/taxpros/agents)

**To schedule exam:** [www.prometric.com/irs](http://www.prometric.com/irs)