



# The Bulletin

## East Bay Association of Enrolled Agents

*A Chapter of the California Society of Enrolled Agents  
Affiliated with the National Association of Enrolled Agents*

July 2017

**NEXT MEETING: Wed., July 19, 2017**

Place: **Dublin Holiday Inn**

6680 Regional St., Dublin, CA 94568

(go to <http://www.holidayinn.com/hotels/us/en/dublin/dubrm/hoteldetail#Directions>) **or take BART!**

4:30 Board Meeting

6:30 Dinner Buffet

7:15 Program: **“Taxes and the New Sharing Economy”**

Cost: \$40.00 with reservation by Monday, July 17  
\$50.00 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.

### **July Program:**

**“Taxes and the New Sharing Economy!”**

*By Peggy Hall, EA*

This two-hour session will incorporate basic and intermediate rules of Schedules C & Schedules E for the increasing Freelance and shared business economies. A “round table” discussion will be conducted interactively throughout the session to get participant feedback, suggestions and their “how to’s for other participants.

### **Learning Objectives:**

Freelancing and tax reporting  
Uber and other shared drivers  
Airbnb – briefly touched on

### **Torie Charvez Bio**

Prior to becoming an Enrolled Agent in 2005, Torie worked 10 years as an accounting manager in a wholesale company, while “moonlighting” at one of the National Tax Franchise companies. Her passion for tax work, led her to a small local CPA firm until 2010.

Torie left that CPA firm to open the doors of Tax Goddess Inc. now located in Campbell, CA. The combination of private and public accounting and tax practices gives her a unique perspective that compliments the small, medium or large business client. This has also allowed her to speak on and teach a variety of topics to local business groups and other tax professionals. Torie is an active member of the California Society of Enrolled Agents and was installed as President of CSEA on June 25, 2017.

### **PRESIDENT'S MESSAGE**

*by Sharon Hinchman, EA, NTPI Fellow*

Here we start another year. A new board of directors and a new calendar of events are coming together to keep us busy throughout the remainder of the year.

We will kick off our year by welcoming our new CSEA president, Torie Charvez, to be our guest speaker in July. I just attended the annual meeting and am looking forward to a great but challenging year at CSEA. Peggy Hall will fill in the details of Torie’s topic.

Some of our activity dates need to be firmed up. The chapter retreat has yet to have a firm date. The date will be announced at the July dinner meeting. I encourage everyone to come and add your thoughts on the future of our Chapter.

There will be a New Member Reception (known as the Meet & Greet) before the August mixer followed by Member Appreciation in September. Both activities are held prior to the dinner meetings. It is an opportunity to get together in a less formal setting to get to know each other on a less formal level.

Mission Chapter will host the IRS/FTB Town Hall this year at the Holiday Inn by the San Jose airport. East Bay will lend a hand to help, as well. It is our chance to interact with the agencies that keep us in business. Look for date and time in Patty Pringle's notes.

Tax Talk will be a week later this year, November 8-10. We are the last chapter still hosting a three-day event and have a list of speakers and topics we hope will encourage you to come. Check out the offering within the Bulletin.

We are also planning an activity for December other than the dinner. Look to future details as soon as we have them firmed up. Stay tuned for the next issue.



## **Save the Date "Tax Talk 2017"**

*By Patty Pringle, EA, Seminar Chair*

The East Bay Association of Enrolled Agents Annual Fall Seminar Tax Talk 2017 will be held at the Holiday Inn Dublin, CA on November 8<sup>th</sup>, 9<sup>th</sup> and 10<sup>th</sup>.

Once again, we have lined up excellent speakers:

- Beanna Whitlock, EA will present 2 hours of "Ethics" and also speak on Gifts, Trusts and Estates
- Vicki Mulak, EA – topics to be determined
- Lisa Ihm – various topics (see detailed information later in this bulletin)

So, stay tuned, additional information will be in the August Bulletin and an Eblast from EBAEA will announce the opening of registration for Tax Talk.

This is a chapter sponsored event and all proceeds go back to the chapter and are used for other special events and programs for EBAEA Members. This event would not be possible without the hard work of the many volunteers that make it happen. Please let me know if you would like to join in and volunteer (you might even have fun). Your help will be greatly appreciated!

Patty Pringle, EA [patty@eastbaytaxmatters.com](mailto:patty@eastbaytaxmatters.com)

## **Notes from Practitioner Liaison Meeting**

*By Phil Fiegler, EA*

For a summary of the IRS Practitioner Liaison Meeting please click on the following link <https://portal.clientwhys.com/sites/4942east/plm-summary-2017.pdf>.

## **1<sup>st</sup> Vice President's Message**

*by Gail Stan, EA, MBA, MLS*

CSEA's Annual Meeting and Installation of Officers and Board Meeting were recently held in Reno, NV and attended by Sharon Hinchman, EA and me.

Sunday, June 25 was an orientation day for CSEA Board members/directors and Chapter Presidents on what is expected of Board members and how to conduct a meeting following Robert's Rules of Order. This was followed with the Annual Meeting and then the Grand Banquet Dinner Celebration and Installation of new CSEA Officers and Directors.

Monday was Committee Meetings all day and using a new format. Instead of having 2 different committee meetings in different places at the same time, each committee meeting was held separately. This enabled participants to attend all the committee meetings they were interested in rather than having to choose between different committee meetings. And this will be the format going forward.

Tuesday was the Board Meeting which included a break-out into discussion groups on the issue of dual CSEA/NAEA membership, reports from the Committee meetings and votes on motions from some of the committees. The most significant vote was to combine the Membership and Chapter Development Committee and the Public Information Awareness Committee into a single new committee: the Member Engagement and Promotion Committee.

## **EBAEA MEMBERSHIP**

To help you get to know our members, we are running profiles of some of our members in each issue of the Bulletin. Next month's Bulletin will have profiles of some of the new Officers. Each future issue will have a profile of at least one Officer or member of the Board of Directors and one or two general members. If you are interested in having your profile included see the template later in this Bulletin – fill it out and return it to the editor at [EBAEA.Editor@gmail.com](mailto:EBAEA.Editor@gmail.com). If you would like the Word document to fill out, send me an email and I will send it to you. You can also send a photo of yourself if you would like to have it included with your profile - it will help the members know who you are!

If you have never received an EBAEA Membership Certificate, please send an email to [Gail@gailstan-taxes.com](mailto:Gail@gailstan-taxes.com) and I will get one for you. You must be a Full Member, not an Associate or Student member.



Lafayette tax accounting firm needs an Enrolled Agent with strong tax and general ledger experience. BS degree in accounting and a minimum of 5 years of tax experience required. Tax related responsibilities include preparation and review individual, corporate, partnership and fiduciary income tax returns. Send cover letter & resume to: [taxaccountant3403@att.net](mailto:taxaccountant3403@att.net).



### August 2017

- 16 **EBAEA Dinner - Dublin Holiday Inn Annual Meet & Greet**  
Topic – Trump Tax Laws  
Presenter – Larry Pon

### September 2017

- 20 **EBAEA Dinner - Dublin Holiday Inn Annual Membership Appreciation**

### November 2017

- 8-10 **EBAEA Tax Talk Seminar – Dublin Holiday Inn**  
Speakers - Beanna Whitlock, Lisa Ihm and Vicki Mulak

### 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 subscribe, visit:

<https://secure.clientwhys.com/?cid=4942east&subscribe=1>

### 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

**Oakland Area (Near BART)** 4<sup>th</sup> Tue 9:00am  
Buttercup Café, 229 Broadway, Oakland  
**Andy Rogers EA** (510) 332-0401

**Livermore Area** Fridays 8:45am  
Shari's Restaurant, 1116 East Stanley Blvd, Livermore  
**Jerrilynn Krebs EA** (925) 606-8181

**Castro Valley** 3<sup>rd</sup> Tue 8:30am  
Dino's Restaurant, 20390 Lake Chabot Rd, Castro Vly  
**Dagmar Bedard EA** (510) 537-3883

**Email-only Group** as needed  
Send an email to [halloftaxes@gmail.com](mailto:halloftaxes@gmail.com)  
**Peggy Hall EA** (925) 388-1040

### EAs AVAILABLE TO SPEAK

There are a number of chapter members who welcome the opportunity to speak on a variety of tax topics. If you know of a group that would like a guest speaker, please contact Andy Rogers, EA, or Mark Bole, EA for suggestions.

### MEMBERS SPEAK

Upcoming presentations by EBAEA Members include:

- 8/16/17** – Andy Rogers – Basic Payroll 9 am – 3 pm San Francisco, 455 Market Street, 6<sup>th</sup> Floor  
**8/17/17** – Andy Rogers Basic Payroll 9 am - 3 pm Oakland 1515 Clay Street Room 9

### **Did you Know that July is:**

- National Blueberry Month
- National Anti-Boredom Month
- Unlucky Month for weddings
- National Cell Phone Courtesy Month
- National Hot Dog Month
- National Ice Cream Month
- National Picnic Month



## **BULLETIN ADVERTISING POLICY**

*by Gail Stan, EA, 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 one issue. If you wish to run a notice for a longer period, you must resubmit the notice for each issue. *(Some issues are monthly and some are combined months. January, February and March will be single issues but April/May will be a combined issue.)*

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 desired text to: [EBAEA.Editor@gmail.com](mailto:EBAEA.Editor@gmail.com).

5) Member EA 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 \$50 per issue insertion. *(Professional Affiliates and Professional Associates are considered non-Members for advertising purposes.)*

**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.**

## **Dinner Meeting Subscriptions**

You receive 11 dinners for the price of \$360.00. That's like receiving 2 free dinner meetings. Click on the link <https://www.123signup.com/calendar?Org=ebaea> if you would like to sign up for the dinner subscription.

"The politicians say "we" can't afford a tax cut. Maybe we can't afford the politicians."

– Steve Forbes

"Isn't it appropriate that the month of the tax begins with April Fool's Day and ends with cries of May Day!"

– Robert Knauerhase

"Tax day is the day that ordinary Americans send their money to Washington, D.C., and wealthy Americans send their money to the Cayman Islands."

– Jimmy Kimmel

"Thinking is one thing no one has ever been able to tax."

– Charles Kettering

"It is a good thing that we do not get as much government as we pay for."

– Will Rogers

"The taxpayer: that's someone who works for the federal government, but doesn't have to take a civil service examination."

– Ronald Reagan

"Worried about an IRS audit? Avoid what's called a red flag. That's something the IRS always looks for. For example, say you have some money left in your bank account after paying taxes. That's a red flag."

– Jay Leno

"I love America, but I can't spend the whole year here. I can't afford the taxes."

– Mick Jagger

"Collecting more taxes than is absolutely necessary is legalized robbery."

– Calvin Coolidge

"The government deficit is the difference between the amount of money the government spends and the amount it has the nerve to collect."

– Sam Ewing

"Taxes: Of life's two certainties, the only one for which you can get an automatic extension."

– Anonymous

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## 2017 - 2018 Board of Directors and Committee Chairs

### President:

Sharon Hinchman, EA sharon@alamo-tax.com

**1st VP:** Gail Stan, EA gail@gailstantaxes.com

### 2nd VP:

Patty Pringle, EA patty@eastbaytaxmatters.com

**Treasurer:** Carolyn Krieg, EA ckrieg111@msn.com

**Secretary:** Katherine Judd, EA kjuddea@gmail.com

### Immediate Past President:

Aida Torres, EA aida@aidatorres.com

### Director 2017 – 2019 (2 year):

Peggy Hall, EA halloftaxes@gmail.com

Dan Leonard, EA dan@marathonrp.com

Cheryl Meder, EA cmeder5@gmail.com

Lourdes Rabara, EA lrabara@aol.com

### Director 2017 – 2018 (1 year):

Mary M. Geong, CPA, EA mmgeong@aol.com

Ralph Nelson, EA taxhelp@financial-harmony.com

### CSEA Director:

Gail Stan, EA gail@gailstantaxes.com

### Communication Committee

**Chair:** Gail Stan, EA gail@gailstantaxes.com

**Bulletin:** Gail Stan, EA, EBAEA.Editor@gmail.com

### Disaster Services:

Jan Bridges, EA jan\_bridges@comcast.net

### IRS Practitioner Panel:

Phil Fiegler, EA pf@philtax.com

### Legislative:

Patty Pringle, EA patty@eastbaytaxmatters.com

**Membership:** Aida Torres, EA aida@aidatorres.com

### Membership Ambassador:

Joanne Anderson, EA jander3812@aol.com

**PIA:** Patty Pringle, EA patty@eastbaytaxmatters.com

### Practice Preservation:

Linda Fox, EA fox4tax@aol.com

### Quickfinders:

Clare Flores, EA clare@taxandpayroll.com

### Website:

Patty Pringle, EA patty@eastbaytaxmatters.com

### Education Committee

**Chair:** Sharon Hinchman, EA sharon@alamo-tax.com

### Continuing Education:

Katherine Judd, EA kjuddea@gmail.com

### Education Coordinator:

Marjorie Williams-Jones, EA Marj@MarjTax.com

### Mini Seminar Team:

Patty Pringle, EA patty@eastbaytaxmatters.com

**Program:** Peggy Hall, EA halloftaxes@gmail.com

**SEE Class:** vacant

### Tax Talk:

Patty Pringle, EA patty@eastbaytaxmatters.com

### Town Hall:

Patty Pringle, EA patty@eastbaytaxmatters.com

### Administration Committee

**Chair:** vacant

**Bylaws/SOP:** Gail Stan, EA gail@gailstantaxes.com

### Audio/Visual Technical Advisor

Dagmar Bedard tax@dagmarbedard.com

### Chapter Office Administrator

Patty Pringle, EA patty@eastbaytaxmatters.com

### Chapter Office Liaison:

Dagmar Bedard, EA tax@dagmarbedard.com

### Financial Review:

Gail Stan, EA gail@gailstantaxes.com

### Nominating:

Aida Torres, EA aida@aidatorres.com

### Volunteer Coordinator:

Sharon Hinchman, EA sharon@alamo-tax.com



### EAST BAY ASSOCIATION OF ENROLLED AGENTS

6400 Village Parkway, Suite 201, Dublin CA 94568-3006

(800) 617-1040 or (925) 320-7802 fax (925) 553-3515 email: [ebaea@ebaea.org](mailto:ebaea@ebaea.org)

Bulletin editor: [EBAEA.Editor@gmail.com](mailto:EBAEA.Editor@gmail.com). (Gail Stan, EA)

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

The East Bay Association of Enrolled Agents (EBAEA) meets monthly except for the month of April. Meetings are usually held at the Dublin Holiday Inn although occasionally, we will meet somewhere else with plenty of notice to our members of the change in location for a particular month.

### Dublin Holiday Inn

6680 Regional St.  
Dublin, CA 94568

# **EBAEA Tax Talk 2017** **3 Days: November 8<sup>th</sup>, 9<sup>th</sup> and 10<sup>th</sup>**

## **Solving Problems, Tax Issues**



### **& How to answer your client's questions.**

This month we will focus on Lisa Ihm, EA  
(Scroll down to see more about Lisa)

Lisa always brings us a topic that is practical and relevant by giving us real life examples that we can relate to in our everyday practice.

She keeps the presentation both informative and lively. Some presentations include either a worksheet or a flowchart.

Lisa will present on both Wednesday and Thursday (4 Hours of Federal CE each day for a total of 8 Hours CE).

### **Lisa's 2017 Topics:**

#### **Tax Stuff You Thought You Knew**

**(2 hours)**

We've all had those "light bulb" moments when we realize that we've been missing out on a great tax deduction for a client or have overlooked a perfect tax planning opportunity. These revelations come from many sources. Sometimes it's the one really useful piece of information we learn at a seminar, or a colleague mentions something at lunch that gets us to thinking, or we are researching another tax topic and come across something totally unexpected. You are in "Jeopardy" of having fun while you learn in this fast-paced seminar. All NEW topics for 2017! You'll have at least one "AH HAH!" moment, guaranteed!

#### **Repair or Improvement???**

**(2 hours)**

Can you expense a new kitchen in a rental property? Or a new furnace? Or new windows? Or a new fence? The answers may surprise you!!! New regulations recently issued by the IRS provide guidance to help answer the common and difficult question of whether expenses are deductible as maintenance or must be capitalized as improvements, and may make it possible to deduct many

items you would have capitalized in the past! A handy flowchart will lead you through the required questions and tests, and will be a valuable resource back in your office. It is time to rethink how you approach these questions!

#### **Correcting Depreciation – Form 3115 Line-by-Line**

**(2 hours)**

Have you ever had a client who was not depreciating their rental property? Or one who was depreciating the land as well as the building? The Form 3115 is the way you must make corrections in these types of situations. Many preparers had their first exposure to Form 3115 when they filed them for clients who were affected by the new personal property regs. Most of those taxpayers were able to file a "Short Form 3115", but in other situations where filing a Form 3115 is beneficial to a client you must complete the entire 8 page form. We'll dissect this complex form line-by-line and determine what all that incomprehensible language means. More importantly, you'll get some valuable templates and learn some amazing shortcuts that will help you complete this 8-page form in mere minutes!

#### **Rentals... Simple! Right?**

**(2 hours)**

Roommate... Rental to family member... Occasional rental... Vacation home... Bed and Breakfast... Less than 7 day average rental... Less than 14 days personal use... Extraordinary services provided... Foreign exchange student... Less than FMV rent... Passive loss limitations... 280A limitations... Joint ventures... The list of complications is endless. Learn how to handle all these glitches using an AMAZING flowchart that will lead you to the correct answer step-by-step.

### **About Lisa Ihm, EA**

Lisa has been teaching seminars nationwide since 1986 for many professional societies including the National Association of Tax Professionals, the California Society of Enrolled Agents, the California Society of Tax Consultants, the Missouri Society of CPAs, and many other state and regional groups of tax professionals. Ra-

ther than simply reciting the rules, she digs below the surface to make you think about how tax laws affect your clients and how you can use those laws to your clients' benefits.

Lisa practices in Coronado, California and can be reached by e-mail at [LisaIhm@yahoo.com](mailto:LisaIhm@yahoo.com) or through her website at [www.LisaIhm.com](http://www.LisaIhm.com).

Hope you all had a Safe  
& Happy 4<sup>th</sup> of July



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Name:

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Year you became an EA:

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NTPI Fellow:

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Location of your practice (city):

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Number of Employees in your practice:

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Education:

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Tax Specialization(s):

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How/Why did you become an EA?

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What do you like best about being an EA?

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What do you like least about being an EA?

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Have you previously been an officer of EBAEA? What position(s) and year(s)?

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Have you been an officer of CSEA and/or NAEA? What position(s) and year(s)?

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Anything else you would like the members of EBAEA to know about you?

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