



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

September 2017

NEXT MEETING: Wed., Sept. 20, 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

5:30 Member Appreciation

6:30 Dinner Buffet

7:15 Program: **"Federal Tax Panel"**

Cost: \$40.00 with reservation by Monday, Sept 18

\$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 (preferred) or call 800-617-1040.

*Don't miss these
deadlines*

Early Bird Registration for the **23rd Annual Tax Practitioner IRS Fall Seminar** is on or before September 12th, 2017.

Early Bird Registration for **Tax Talk 2017** is on or before September 15, 2017.

September Session: "Federal Tax Panel" Speakers: Phil Fiegler, EA, Cheryl Meder, EA and Lonnie Gary, EA

Got Questions? Get answers at the September Dinner Meeting!

You are probably busy working on your extensions, some of the hardest tax returns that you put off because they required research. Our September dinner meeting features an expert panel including Cheryl Meder, EA, Lonnie Gary, EA, USTCP, and Phil Fiegler, EA, who have generously agreed to take on your questions.

You all know Phil and Lonnie but Cheryl is a new member of our chapter and is already a Director on our Board. Cheryl recently retired from the IRS working last in OIC – doubt as to liability.

To get the best answers, send your questions in advance to Mark Bole at makbo@pacbell.net by September 15. Though two hours will be devoted to Federal issues, you can submit California questions as well, to be answered as time allows.

The panel offers a great opportunity to get two hours of CE credit, and to ensure that attendees' questions are answered.

PRESIDENT'S MESSAGE

by Sharon Hinchman, EA, NTPI Fellow

Thanks to everyone who came to the Meet and Greet last month to meet new members and make new friends. This month is Member Appreciation, giving the Board a chance to say thank you to all our members for your continued support. Please enjoy a beverage on the Chapter before dinner and the panel. Later in this bulletin, there will be notifications for the IRS Town Hall, the State Liaison meeting in Sacramento and of course, East Bay Tax Talk.

I wish to direct your attention to the Board of Directors & Committee Chairs page of your Bulletin. While most of you know me and your board, are you

aware of how many unsung heroes it takes to run the day-to-day workings of your chapter? For the most part, the back page is only the committee chairs. There are many others who contribute to the chapter's wellbeing that I know are there when we need them. When our regulars are unavailable, they step up to help out.

"It takes a village to raise a child." Right now, that child, or chapter, has been entrusted to me. It's not a job I can do alone. Each little piece of the puzzle requires many moving parts and those names on our bulletin make up a big part of that. To all of you, who step up to do your part, thank you for your service.



"Tax Talk 2017" Registration Now Open

By Patty Pringle, EA, Seminar Chair

Tax Talk 2017, Nov. 8th, 9th and 10th

1, 2 or 3 Day Options Available

For a detailed description of topics & flyer, please check out the last pages of this bulletin.

Day 1, Wednesday, November 8th

Lisa Ihm, EA

- Tax Stuff you thought you knew (all new for 2017) (2 HRS Fed)
- Repair or Improvement? (2 HRS Fed)

Vicki Mulak, EA, CFP

- S-Corp Basis & K-1 Issues (4 HRS Fed)

Day 2, Thursday, November 9th

Vicki Mulak, EA, CFP

- California K-1's (2 HRS CA, CTEC, NAEA)
- Single Member LLC's (2 HRS Fed)

Lisa Ihm, EA

- Rentals... Simple! Right? (2 HRS Fed)
- Correcting Depreciation - Form 3115 Line-by-Line (2 HRS Fed)

Day 3, Friday, November 10th

Beanna Whitlock, EA

- Ethics - For the 21st Century Tax Professional (Where do you keep your ethics?? (2 HRS Fed)
- Trust Basics - a Guide to Who Do You Trust (2 HRS Fed)
- Decedent's Final Return and Form 1041 (2 HRS Fed)
- Gifts, Estates and Trusts (2 HRS Fed)



September 2017

- 20 **EBAEA Dinner - Dublin Holiday Inn Annual Membership Appreciation**
Topic: EBAEA Panel Discussion
- 22 **STALM (State Tax Agencies Liaison Meeting)**
Holiday Inn Sacramento Downtown-Arena
- 23-24 **CSEA Board of Directors Meeting**
Holiday Inn Sacramento Downtown-Arena
- 27 **23rd Annual Tax Practitioner IRS Fall Seminar - Holiday Inn San Jose-Silicon Valley**

October 2017

- 18 **EBAEA Dinner - Dublin Holiday Inn**
Speaker – Fiona Ma
- 21 **Shred Fest**

November 2017

- 8-10 **EBAEA Tax Talk Seminar – Dublin Holiday Inn**
Speakers - Beanna Whitlock, Lisa Ihm and Vicki Mulak
- 15 **EBAEA Dinner - Dublin Holiday Inn**
Speaker – Ralph Nelson
Topic - OICs

December 2017

- 13 **EBAEA Dinner - Dublin Holiday Inn**

EBAEA MEMBERSHIP

By Aida Q. Torres, EA, NTPI Fellow

Our September meeting is when we hold our annual "Member Appreciation" event. Come join us at 5:30 pm on September 20 and enjoy a beverage on the Chapter before our dinner meeting starts.

When CSEA President Tori Charvez visited us in July, she mentioned that she had never heard of a chapter having a "Member Appreciation" event and thought it was a great idea!

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 EBAAEA Members include:

9/20/17 – Michele Zimmerman – Basic Payroll 9 am – 3 pm San Francisco, 455 Market Street, 6th Floor

9/27/17 – Michele Zimmerman – Basic Payroll 9 am - 3 pm Antioch, 4545 Delta Fair Blvd., Conference Room 2

10/18/17 – Andy Rogers – Basic Payroll 9 am – 3 pm San Francisco, 455 Market Street, 6th Floor

10/19/17 – Michele Zimmerman -- 9 am – 3 pm Oakland, 1515 Clay Street Room 9

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.

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

Oakland Area (Near BART) 4th 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 3rd 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
Peggy Hall EA (925) 388-1040



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 25th of the month prior to initial publication. Send desired text to: EBAAEA.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 Associates and Students 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 EBAAEA.



CALIFORNIA REPUBLIC

**California Admission Day
September 9, 1850**

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:

vacant

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

Bulletin editor: 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

Photos from the Meet & Greet



Past President Aida Torres, Oscar Antonio, President Sharon Hinchman, & 1st VP Gail Stan



Front: Mary Geong, Aida Torres, Lourdes Rabara, Claire Flores, Kathy Judd, David Stone.
Behind: Diane Jaworski-Faulhaber, Joanne Anderson



Dagmar Bedard and Pam Bayer



Ralph Nelson, Jim Carly, Barbara Van Sickle



Diane Jaworski-Faulhaber, Cheryl Meder, Barbara Van Sickle & Jeanine Di Giacomo



These attendees are not known to the Editor – *this is a good reason to wear name tags so we all get to know who you are*



Gentleman is not known to Editor, Carolyn Kreig,
& Molly Silva



Lourdes Rabara, Oscar Antonio, Ralph Nelson, Aida
Torres



Mary Geong and Guest Speaker Larry Pon,



Cheryl Meder and Marjorie Williams-Jones



Phil Fiegler, Aida Torres, Jeanine Di Giacomo



Dan Leonard, Richard Goudreau, David Stone



Many thanks to Patty Pringle for all the photos. She was so busy taking them
that she did not get into any of them!



23rd Annual Tax Practitioner • IRS Fall Seminar



Northern California's Only Seminar Venue in 2017
Wednesday, September 27, 2017 (8:00am – 4:00pm)

Sign-in begins at 7:30am

Seminar Location:

Holiday Inn San Jose-Silicon Valley

1350 North 1st Street
San Jose, California 95112
(408) 453-6200 Direct

**Save Money
with Early
Bird Special!**

Seminar's location has convenient access to I-880, I-280 and Highway 101 and is within 1 mile of the San Jose International Airport. Hotel is also adjacent to VTA Light Rail. Validated hotel parking.

“Solving Problems & Protecting Clients”

Learn to maximize IRS resources to increase your value. IRS, FTB and other Subject Matter Experts will clarify issues and topics of importance to your clients and to your practice.

This seminar will cover the following topics:

- ◇ **S-Corporations** **1 Hour**
- ◇ **California Franchise Tax Board Updates (including S-Corporations)** **1 Hour**
- ◇ **Estate and Gift Tax** **1 Hour**
- ◇ **ID Theft and Data Breaches** **1 Hour**
- ◇ **Foreign Tax Issues** **1 Hour**
- ◇ **Exam and Collections Panels Discussions** **2 Hour**

**Topics subject to change*

▶ Registration Fee includes:

- Continental Breakfast
- Lunch
- Afternoon Refreshments

▶ Seminar materials will be emailed to Registrants.

▶ Seminar accounts for the following:

- Federal CE: 6 Hours & CA 1 Hour
- PTIN needed for RPO Credit
- CRTP required for CTEC Credit

To register online, click the link below or copy/paste into your browser:
<https://www.123signup.com/event?id=hqtxm>

MEMBER FEE (Members of CSEA/Chapter)

Early Bird Special	September 12, 2017 or before	Fee \$150 SAVE \$25 off Regular Price
Regular Registration	September 23, 2017 or before	Fee \$175
At Door Registration*	September 26, 2017 or after	Fee \$200

**Checks only at the door. Make checks payable to MSEA*

NON-MEMBER FEE (Non-Members of CSEA/Chapter)

Early Bird Special	September 12, 2017 or before	Fee \$175 SAVE \$50 off Regular Price
Regular Registration	September 23, 2017 or before	Fee \$225
At Door Registration*	September 26, 2017 or after	Fee \$250

**Checks only at the door. Make checks payable to MSEA*

For more information on the 23rd Annual Tax Practitioner IRS Fall Seminar please contact: Randy Warshawsky, Enrolled Agent at Randy@4TaxMan.com or call Mission Society of Enrolled Agents (MSEA) (800) 832-6732.



TAX TALK 2017

3 FULL DAYS • NOVEMBER 8th 9th 10th

Register today for Tax Talk 2017! Receive 22 hours Fed & 2 hours CA for all 3 days!
To receive the EARLY BIRD SPECIAL pricing, register on or before September 15, 2017

	SPEAKERS	TOPICS	CUISINE
DAY 1 Wednesday NOV 8 th	Lisa Ihm, EA	▶ Tax Stuff You Thought You Knew All New For 2017 (2 Hrs Fed)	▶ Continental Breakfast
	Vicki Mulak, EA, CFP	▶ Repair or Improvement (2 Hrs Fed) ▶ S-Corp K-1's - How to get it on the 1040? (4 Hrs Fed)	▶ La Fiesta Lunch Buffet (Mexican) ▶ Natural Choice Afternoon Snack
DAY 2 Thursday NOV 9 th	Vicki Mulak, EA, CFP	▶ California K-1's What's the Purpose of 4 Columns? (2 Hrs CA, NAEA)	▶ Continental Breakfast
	Lisa Ihm, EA	▶ Single Member LLC's Disregarded For Tax Filing Only (2 Hrs Fed) ▶ Rentals...Simple, right? (2 Hrs Fed) ▶ Correcting Depreciation (2 Hrs Fed)	▶ Rome Lunch Buffet (Italian) ▶ Fruit & Cookies Afternoon Snack
DAY 3 Friday NOV 10 th	Beanna Whitlock, EA	▶ Ethics (2 Hrs Ethics) ▶ Trust Basics (2 Hrs Fed) ▶ Decedent's Final Return & Form 1041 (2 Hrs Fed) ▶ Gifts, Estates, & Trusts (2 Hrs Fed) Including new late election procedure for Portability	▶ Continental Breakfast ▶ Plated Lunch: Eggplant Parmesan, Chicken Marsala or Salmon (select one entree) ▶ Natural Choice Afternoon Snack



SAVE MONEY & HELP US GO GREEN

TAX TALK 2017
3-DAY SEMINAR
NOVEMBER 8TH, 9TH, 10TH
8:00am – 5:00pm Daily

REGISTRATION FEES INCLUDE:

- ▶ Continental Breakfast
- ▶ Hot Lunch (Buffet & Plated)
- ▶ Afternoon Snacks
- ▶ Tax Talk 2017 Materials*

A **Materials Discount** is offered to attendees who choose to receive Tax Talk materials on a thumb drive with PDF files, as an alternative to receiving printed materials.

- SAVE \$50** for 3 day Attendees
- SAVE \$35** for 2 day Attendees
- SAVE \$25** for 1 day Attendees



Register Online: <https://www.123signup.com/calendar?Org=ebaea> (click the link) or copy/paste into your browser or visit our website at www.ebaea.org and click on the events tab



Holiday Inn Dublin-Pleasanton
6680 Regional Street
Dublin, California 94568
(925) 828-7750 Direct



As an added accommodation:
The Holiday Inn of Dublin-Pleasanton is offering 'Special-Discount Room Rates' at the hotel for Seminar attendees.

\$119/nt

BART Dublin-Pleasanton



Seminar venue is conveniently located within walking distance of BART Dublin/Pleasanton.

Easy access to I-580 & I-680 and ample free parking available at the venue.

REGISTRATION FEES

	September 15, 2017 or before	
	MEMBER**	NON-MEMBER***
Early Bird Special		
1 DAY (any)	\$ 250.00	\$ 350.00
2 DAYS (any)	\$ 450.00	\$ 550.00
3 DAYS (all)	\$ 550.00	\$ 650.00
General Registration	September 16, 2017 thru October 17, 2017	
1 DAY (any)	\$ 300.00	\$ 400.00
2 DAYS (any)	\$ 500.00	\$ 600.00
3 DAYS (all)	\$ 600.00	\$ 700.00
Last Minute Registration*	October 18, 2017 and after	
1 DAY (any)	\$ 350.00	\$ 450.00
2 DAYS (any)	\$ 550.00	\$ 650.00
3 DAYS (all)	\$ 650.00	\$ 750.00

*Checks only at the door. Make checks payable to EBAEA

**MEMBERS are current Members of CSEA/Chapter

***NON-MEMBERS are not current Members of CSEA/Chapter

For additional Tax Talk 2017 information, visit the website www.ebaea.org and click the events tab, or contact Patty Pringle, Enrolled Agent at (925) 320-7802 or email patty@eastbaytaxmatters.com or EBAEA Chapter Office at info@ebaea.org.

Not a Member yet? Join us today! <http://www.ebaea.org/contact/>



Tax Talk After Hours

Wednesday*
5:30p to 7:00p

Stay and enjoy nibbles, sodas & wine during a Q&A Session

Featured Presenter:
Marc Narlesky, CPA
Technical Assistant to the Advocate
Taxpayers' Rights
Office California
Franchise Tax Board

*Tax Talk After Hours is available on Wednesday only with paid Wednesday Seminar Registration



TAX TALK 2017 ■ MAIL-IN REGISTRATION FORM

NOVEMBER 8th 9th 10th | 8:00am – 5:00pm Daily

Only use this Form if paying by check. One Form per attendee

INSTRUCTIONS: Mail this completed Registration Form with check made payable to EBAAE
 Mailing Address: East Bay Association of Enrolled Agents
 6400 Village Parkway, Suite 201, Dublin, CA 94568

For additional Tax Talk 2017 information, visit the website www.ebaea.org and click the events tab, or contact Patty Pringle, Enrolled Agent at (925) 320-7802 or email patty@eastbaytaxmatters.com or EBAAE Chapter Office at info@ebaea.org.

DAY 1 Lisa Ihm, EA ▶ **Tax Stuff You Thought You Knew** ▶ Continental Breakfast
 All New For 2017 (2 Hrs Fed)
Wednesday ▶ **Repair or Improvement** (2 Hrs Fed) ▶ La Fiesta Lunch Buffet (Mexican)
NOV 8th Vicki Mulak, EA, CFP ▶ **S-Corp K-1's** - How to get it on the 1040? (4 Hrs Fed) ▶ Natural Choice Afternoon Snack

DAY 2 Vicki Mulak, EA, CFP ▶ **California K-1's** ▶ Continental Breakfast
 What's the Purpose of 4 Columns? (2 Hrs CA, NAEA)
Thursday ▶ **Single Member LLC's** ▶ Rome Lunch Buffet (Italian)
NOV 9th Lisa Ihm, EA ▶ **Rentals...Simple, right?** (2 Hrs Fed) ▶ Fruit & Cookies Afternoon Snack
 ▶ **Correcting Depreciation** (2 Hrs Fed)

DAY 3 Beanna Whitlock, EA ▶ **Ethics** (2 Hrs Ethics) ▶ Continental Breakfast
Friday ▶ **Trust Basics** (2 Hrs Fed) ▶ Plated Lunch: Eggplant
NOV 10th ▶ **Decedent's Final Return & Form 1041** (2 Hrs Fed) Parmesan, Chicken Marsala
 & Salmon (select one entree)
 ▶ **Gifts, Estates, & Trusts** (2 Hrs Fed) ▶ Natural Choice Afternoon Snack
 Including new late election procedure for Portability

REGISTRATION FEES INCLUDE: ▶ Continental Breakfast
 ▶ Hot Lunch (Buffet & Plated)
 ▶ Afternoon Snacks
 ▶ Tax Talk 2017 Materials

SEMINAR LOCATION: Holiday Inn Dublin-Pleasanton
 6680 Regional Street
 Dublin, California 94568
 (925) 828-7750 Direct

Tax Talk After Hours
 Wednesday* 5:30p to 7:00p
 *Tax Talk After Hours is available Wednesday only with paid Wednesday Seminar Registration

COMPLETE ENTIRE SECTION BELOW

FRIDAY ATTENDEES PLATED LUNCH: (select one)

Eggplant Parmesan
 Chicken Marsala
 Salmon

Check here if you need special accommodations to fully participate and please describe:

FIRST NAME _____ LAST NAME _____
 FIRM NAME _____
 ADDRESS _____
 CITY _____ STATE _____ ZIP _____
 PHONE _____ FAX _____
 E-MAIL _____

CHECK ALL THAT APPLY: EA CTEC CPA NON-MEMBER

ENROLLMENT LICENSE #: _____ P TIN: _____
 EA CHAPTER AFFILIATION: _____

REGISTRATION FEES (must be postmarked before dates below)

	MEMBER**	NON-MEMBER***	(✓ days attending & add fees below)			FEES
			WED	THUR	FRI	
Early Bird Special	September 15, 2017 or before					
1 DAY (any)	\$ 250.00	\$ 350.00	_____	_____	_____	\$ _____
2 DAYS (any)	\$ 450.00	\$ 550.00	_____	_____	_____	\$ _____
3 DAYS (all)	\$ 550.00	\$ 650.00	_____	_____	_____	\$ _____
General Registration	September 16, 2017 thru October 17, 2017					
1 DAY (any)	\$ 300.00	\$ 400.00	_____	_____	_____	\$ _____
2 DAYS (any)	\$ 500.00	\$ 600.00	_____	_____	_____	\$ _____
3 DAYS (all)	\$ 600.00	\$ 700.00	_____	_____	_____	\$ _____
Last Minute Registration*	October 18, 2017 and after					
1 DAY (any)	\$ 350.00	\$ 450.00	_____	_____	_____	\$ _____
2 DAYS (any)	\$ 550.00	\$ 650.00	_____	_____	_____	\$ _____
3 DAYS (all)	\$ 650.00	\$ 750.00	_____	_____	_____	\$ _____

YES (check)

SAVE MONEY & HELP US GO GREEN!
 A Materials Discount is offered to attendees who choose to receive Tax Talk materials on a thumb drive with PDF files, as an alternative to receiving printed materials.

← **SAVE \$50** for 3 days
SAVE \$35 for 2 days
SAVE \$25 for 1 day

**MEMBERS are current Members of CSEA/Chapter
 ***NON-MEMBERS are not current Members of CSEA/Chapter

LESS MATERIALS DISCOUNT \$ _____
 TOTAL PAYMENT ENCLOSED \$ _____

Tax talk 2017

Day 1 – November 8th

Lisa Ihm, EA

- **Tax Stuff you thought you knew (all new for 2017) (2 HRS Fed)**

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 HRS Fed)**

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

Vicki Mulak, EA, CFP

- **S-Corp Basis & K-1 Issues (4 HRS Fed)**

This session will concentrate on the transfer of flow-through items reported on the S Corporation K-1 to shareholder returns, with an emphasis on the calculation of S Corporation stock basis and loan basis. Included will be information on the impact of distributions and loan repayments on basis, the differences between the stock basis ordering rules and the AAA ordering rules, the shareholder election to reverse the ordering rules and the specific accounting election when shareholders participate for less than full tax years

California K-1's (2 HRS CA, CTEC, NAEA)

Unlike the federal K-1, California uses a 4-column K-1 for partners, LLC members and S Corporation shareholders. Although seemingly complex at first blush, this session will unravel that complexity in an easy-to-understand manner. When preparing returns with K-1's, the entity return preparer needs competency in understanding apportionment and California-source income. When preparing personal tax returns, understanding the impact of residency and non-residency is the key concept which enables the tax professional to transfer K-1 data accurately.

Single Member LLC's (2 HRS Fed)

This session will examine the issues associated with a single member LLC (SMLLC). Although they are regarded for legal and business purposes, they are disregarded for tax filing purposes, thus creating a level of confusion which requires constant guidance by the practitioner. Understanding this distinction is important so that the practitioner's interaction with the SMLLC is the same as their interaction with a one-person C or S Corporation. The fact that the individually-owned SMLLC files on the sole-proprietor's schedule does not change the fact that they are an entity and must conduct their business as an entity.

Lisa Ihm, EA

Rentals... Simple! Right? (2 HRS Fed)

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.

Correcting Depreciation - Form 3115 Line-by-Line (2 HRS Fed)

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!

Day 3 – November 10th

Beanna Whitlock, EA

Ethics - For the 21st Century Tax Professional (Where do you keep your ethics??)

(2 HRS Fed)

Program begins with the premise that others will follow your lead when it comes to acting ethically. Various areas of Circular 230, Federal Code of Regulations will be reviewed in order that we have some guidance when we are faced with ethical dilemmas. Finally, we will review 3 separate case scenarios where our ethics will be challenged and determine how we can use Circular 230 to resolve our issue. Practitioners will learn that it is not the ethical encounter that is the issue but how we deal with it.

Day 3 – November 10th (cont'd)

Trust Basics - a Guide to Who Do You Trust (2 HRS Fed)

Attendees will receive an overview of trust basics, discovering the differences between Simple and Complex trusts and when all trusts are Complex. The Grantor trust will be examined and preparers will be informed on the workings and tax reporting's. Various types of trusts and why clients may be looking to use them are examined. Who is right for a trust and who is not will be discussed. The Intentionally Defective Grantor Trust, the new kid on the block, will be reviewed and attendees will be comfortable addressing these issues with their taxpayers.

Decedent's Final Return and Form 1041 (2 HRS Fed)

Examining a case example from death to settlement of estate, preparers in attendance will examine what is reported on the final 1040 and what is reported on the Estate Tax Return, Form 1041. Practitioners will learn what IRD, Income in Respect of Decedent, is and how to treat it on the tax return. Various issues of working with the Last Will and Testament and any Trust created by the Will (Testamentary) will be discussed. Those in attendance will learn a greater understanding of the decedent's final return and the estate created at death.

Gifts, Estates and Trusts (2 HRS Fed)

A review of the current rates for gifts and estates as well as Generation Skipping Trusts will begin the presentation. **Form 706 discussions will concentrate on the issue of portability and how to complete the Form 706 with the new procedures for late election.**

Participants will learn who are the candidates for filing the Form 706 and how to protect themselves from potential law suits brought by heirs when no Form 706 is filed.

EBAEA Member Profile
Return to EBAEA.Editor@gmail.com

Name:

Year you became an EA:

NTPI Fellow:

Location of your practice (city):

Number of Employees in your practice:

Education:

Tax Specialization(s):

How/Why did you become an EA?

What do you like best about being an EA?

What do you like least about being an EA?

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

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

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