



San Diego Chapter CSEA 2009 Fall Seminar Lineup



A. **July 29, 2009 (Wed) - 8:00 am to 5:00 pm (8 hrs)**

Foreclosures, Short Sales, & Forgiveness of Debt

Early Bird Discount: Register by June 15, 2009 for \$120

June 16th through July 3, 2009 - \$150

July 4th through day of seminar - \$200

Your
problem
cases
answered
during the
class!

Speaker: Lisa Ihm, EA

Lisa Ihm, EA began teaching seminars about debt forgiveness back in the 1990s when we had the last wave of foreclosures; a small wave compared to this one! The recent downturn in the economy has made this topic more important than ever and this time around there is a whole new set of problems because of the creative financing of the past decade, so last fall she gave the material a complete overhaul and began teaching the class again. It was widely acclaimed as "exceptional". Her step-by-step approach and comprehensive worksheets help both beginners and experienced preparers get the answers they need to tackle these complex problems and earn more billable \$\$\$.

This workshop will not be like any other seminar you've attended on this topic! Most tax professionals understand the basics of debt forgiveness, but still feel helpless and insecure when faced with a real-life client. In this class we'll solve real life problems and determine how to properly report these transactions.

Some of the REAL WORLD situations we'll cover include:

- How to handle a 2nd mortgage that may or may not be discharged
- California treatment of Cancellation of Debt Income
- Houses that were residences and are now rentals – Which exclusions to use?
- Net Operating Losses (Many foreclosures result in big refunds!)
- How to use the Qualified Business Real Property Debt exclusion to avoid SE tax on a business foreclosure (Did you even know this exclusion existed?)
- Bankruptcy and its effect on future 1040 returns (Bankruptcy filings are increasing dramatically!)
- What to do when the bankruptcy estate didn't file a tax return
- Foreclosure of a property after the bankruptcy is complete
- And much, much more!!! (See website for complete details)

We'll solve real-life problems using step-by-step worksheets to determine how to properly report these transactions. Preparers of all experience levels will leave feeling *empowered* to complete these returns. Get the answers you need to finish those troublesome returns on extension!

BONUS !!! - After you've paid your registration fee, you'll receive an e-mail address where you can **SUBMIT THE DETAILS OF YOUR PROBLEM CASE TO THE INSTRUCTOR**. Your real-life questions will be answered as a part of the seminar.

BONUS 2 !!! - Attendees will get access to all worksheets with working formulas in Excel spreadsheet format so you can download them and use them in your office. Real time saver!

B. **August 17, 2009 (Mon) – 8:00 am to 12:00 pm (4 hrs)**

Business Entity Choices, Tax Differences and Tax Planning Opportunities in an Emerging Political/Economic Environment

Early Bird Discount: Register by July 17, 2009 - \$80 July 18th through day of seminar - \$100

Speaker: Steven Leibold, EA

Steven is an Enrolled Agent and a Certified QuickBooks ProAdvisor that has worked with businesses and individuals since 1996. Steven began speaking to small groups on various tax and accounting issues back in 2003. His primary focus has been on the tax planning aspect for the client. His presentations usually focus on a form of planning to help the business owner or individual reduce their tax liability. He also does QuickBooks Training workshops and accounting workshops for the non-accountant. Steven has spoken for SCORE, Small Business Development Center, SD/CSEA, as well as other organizations throughout San Diego. Steven recently received the 2009 Small Business Administration's Financial Champion of the Year award. He is a graduate from the University of San Diego with a Bachelor's in Accounting.

Given the recent tax law changes and the current economic situation, now is the best time to emphasize the importance of tax planning to your clients. Not only will these strategies lower their tax bill, but **YOU** will be the hero for showing them how to put this money in their pocket and also help you earn more billable \$\$\$\$. Spend 4 hours learning or refreshing your mind on the various opportunities out there for your clients to take advantage of.

C. August 17, 2009 (Mon) - 1:00 pm to 3:00 pm (2 hrs)

IRS Audit Sweep on Real Estate Investors

Early Bird Discount: Register by July 17, 2009 - \$40 July 18th through day of seminar - \$50

Speaker: Philip Garrett Panitz, LLM, JD.

Certified Tax Specialist • California State Bar, Board of Legal Specialization, Taxation.
Philip Garrett Panitz holds a Masters Degree (LL.M.) in Tax Law from New York University School of Law in addition to his Juris Doctorate law degree (J.D.) from Loyola Law School of Los Angeles. He is also an alumnus of Arizona State University School of Accounting where he completed his undergraduate education.

Phil went on to get his Masters in Tax Law from New York University where he graduated in 1989. After NYU, he was a tax associate with Beck & Casello in Southern California, and was subsequently recruited to head up the tax litigation department of a Ventura County law firm -- Staker & Gose. In 1997 he formed his own law firm and today, Mr. Panitz is the managing partner of Panitz & Kossoff, LLP, a Federal Tax litigation law firm that litigates tax cases nationwide.

In addition to his many years of experience and his tax law education, Mr. Panitz has been a lecturer and writer on taxation issues for years. He has a periodic column in Citations magazine and he has written for The Los Angeles Daily Journal on tax related topics.

Any Taxpayer who claims deductions from investment real estate and who shows losses in real estate investments are subject to being challenged by the IRS to prove they meet the definition of "real estate professionals" and that they "materially participated" in real estate investments. The speaker, a Federal tax litigation attorney, will discuss the current IRS enforcement program and explain how to counteract the IRS when it tries to re-classify these Taxpayers as "passive investors" and thereby not eligible to currently claim real estate related deductions.

D. December 16, 2009 (Wed) - 8:00 am to 5:00 pm (8 Hrs)

2009 Federal & California Tax Update

**Early Bird Discount: Register by October 15, 2009 - \$120
October 16th through day of seminar - \$200**

**CSEA Member Only
Special...
Register by
July 17, 2009
for only \$99**

Speakers: Vicki Mulak, EA, CFP® & Lisa Ihm, EA

Vicki is an Enrolled Agent and a Certified Financial Planner® who has assisted both business owners and individuals for 19 years. In addition to her private practice, Vicki regularly speaks on California tax law and other business topics. Vicki is also an extended education instructor for Cal State University Fullerton's Financial Planning program. She is a frequent author for Spidell's California Tax Letter, the 1996 recipient of the U.S. Small Business Administration's Accountant Advocate of the Year Award, and is a graduate of Thomas Edison State College in New Jersey.

In 2008 there were 5 tax related pieces of legislation passed that helped make our 2009 Tax filing Season more "interesting." Already in 2009 we have had as many tax related pieces of legislation. This class is designed to make you knowledgeable about these changes in tax law and give you tools you can use in the upcoming Tax filing Season 2010.

San Diego Chapter CSEA – SEMINAR REGISTRATION FORM

Name _____

Address _____

City _____ State _____ Zip _____

Phone _____ Email _____

(Circle One) **CTEC EA CPA ABA**

Enrollment or License # _____

(Required for CPE Credit)

Paying by Visa / MasterCard (circle one)

Name on Card: _____

Card Number: _____

Exp. Date ___/___ **3 digit code** _____

Amount to charge to card: \$ _____

Billing address (if different from above)

Address: _____

City: _____ **State:** _____ **Zip:** _____



Seminar	Registration Deadlines	Amount
July 29 th : Foreclosures, Short Sales, & Forgiveness of Debt	By June 15 th : \$120 June 16 th – July 3 rd : \$150 July 4 th – day of seminar: \$200	\$
Aug. 17 th : Business Entity Choices and Tax Differences	By July 17 th : \$80 July 18 th – day of seminar: \$100	\$
Aug. 17 th : IRS Audit Sweep on Real Estate Investors	By July 17 th : \$40 July 18 th – day of seminar: \$50	\$
Dec. 16 th : 2009 Federal & California Tax Update	By Oct. 15 th : \$120 Oct. 16 th – day of seminar: \$200	\$
Complete Seminar Package Special Only \$12.50 per CPE Hour	Only available until June 15 th – ALL FOUR SEMINARS - \$275	\$
	TOTAL ENCLOSED	\$

MAIL REGISTRATION FORM & PAYMENT TO:
(Make checks payable to SD-CSEA)

Additional registration forms and information is available on the website: www.cseasandiego.org

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All Seminars will be held at National University, 9388 Lightwave Avenue, SD 92123
Registration begins at 7:30am

***Fees are NON-REFUNDABLE but attendee may be changed**