CALIFORNIA SOCIETY OF ENROLLED AGENTS

San Diego Chapter Forum Newsletter

August 2008

www.cseasandiego.org

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August 12, 2008 – Chapter Dinner Meeting

Topic: Elective Disability Coverage P/r Taxes ID Theft & I-9's

Speaker: **Josie Munoz (EDD)**
Robert Burgess (INS Customs)

Ever run into business clients that just keep having payroll issues because they think they can do it all themselves and when they have a problem, they call you? We all have clients like this. Josie & Robert are speaking tonight to teach us about a few interesting topics that you may or may not be aware of. The first is allowing sole proprietors and partners that don't have SDI coverage the ability to elect for disability coverage. She will also cover other payroll tax issues with EDD. Robert will discuss ID Theft (something all of our clients are concerned about) and the need for the I-9's and their purpose.

Event Times and Topics:

4:00 – 5:00	Board of Directors Meeting
5:00 - 5:30	Registration
5:30 – 6:20	Seminar Begins
6:20 – 6:40	Networking
6:40 – 7:40	Dinner
7:40 – 8:30	Seminar wraps & and adjourn meeting

Reservations:

If you ***are not*** on our "Prepaid Reservation List", ***call 800-642-1040*** or send an e-mail to **paulatax@san.rr.com** before 5 p.m. the previous Thursday, which will be August 7, 2008, to make your reservation. If you are on our "Prepaid Reservation List", you only need to call the phone line if you are CANCELLING. Your cooperation is greatly appreciated. A new Prepaid Dinner Meeting form is attached and must be completed and paid for at this meeting.

Menu Selection:

Spring Salad
Lemon Pepper Chicken – Grilled breast of chicken with artichoke hearts, kalamata olives and sun-dried tomato glaze with penne pasta pomadoro.
Chef's Choice of Dessert

Cost:

$27 for members and spouse with a timely reservation
$33 for nonmembers with a timely reservation
$37 for all late reservations and nonmembers.

Location:

The Handlery Hotel, 950 Hotel Circle North, Mission Valley. Phone (619) 298-0511.

President's Message – August 2008

Dear Chapter Members,

Last month's dinner meeting was a joint meeting with CSTC. Thank you to CSTC to joining us and being a part of our evening. We had a large crowd that heard Carl Gehring (KOGO radio host) and a panel of experts talk about working with seniors and doing Medi-cal and Estate planning. Who would have ever thought that Medi-Cal wasn't for the poor only? Some good information was given.

This month we have some speakers from EDD and INS to discuss State of California payroll issues along with Identity theft and I-9 issues. For those of us that have numerous business clients and are involved in payroll, this will definitely be a timely topic.

Have you seen the seminar line up that Roger Garay and our Education Committee has put together for us? We have some excellent topics for you this Fall. Also, if you take advantage of the $500 for all of the classes if prepaid by 8/12/08, what a great savings on all those CE hours. It's like our own little SUPER SEMINAR, just without the traveling, the gambling, well, you can't have it all! Guess if you have that poker or slot desire, you'll need to visit one of the local casinos.

We are always looking for a few good volunteers!! Some of our current volunteers would like to step down and that means we need your help. Your time commitment is not hours upon hours. If you have about 1-2 hours per month to help out, that is all we need. You will benefit from the satisfaction of knowing that you helped your local Society. Fill out the questionnaire on page 4 and fax/e-mail it back to me and we'll direct you to the appropriate committee person.

Don't forget this is the month where your prepaid dinner meetings form is due. Get all dinners through June 2009 for only $176. Save $40 off regular price. This form and your check/credit card is due by the August 12th 2008 dinner meeting. Don't be left out!

I look forward to seeing you on Tuesday, August 12th.

Steven C Leibold, EA
Chapter President

CSEA MISSION STATEMENT

The mission of the California Society of Enrolled Agents is to foster the professionalism, business development and personal growth of its Members, to protect the interests of the individual Members of the Society, and to enhance the awareness and role of the Enrolled Agent among members of the public, other professions and with governmental agencies.

CLASSIFIEDS

Want to advertise office space, practices to buy, practices to sell, etc just send me an e-mail along with the copy that you want. We will place your ad in the newsletter AT NO COST!! What a great way to get your word out.

Job Title: **Quality Assurance Tax Analysts**
Job length: Seasonal (Approx 6 months, beginning in June). Regular M-F 40-hour work week (occasional OT)
Seasonal employment: Seasonal employees are considered employees of Intuit (not contractors) and are eligible for limited Intuit medical and 401K benefits. Intuit expects employee commitment for entire season.
Job Location:
Intuit, Inc (located off Hwy 56 at Camino del Sur Exit)
7535 Torrey Santa Fe Road
San Diego, CA 92129

Job Description:

The tax development group is looking for Quality Assurance Analysts to test ProSeries, Turbo Tax, and related products.

Responsibilities:

The tax development group is looking for Quality Assurance Analysts to test ProSeries, Turbo Tax, and related products. This position will be responsible for ensuring that all deliverables are high quality, including code and documentation. Must have knowledge of tax laws and experience preparing federal and state returns. Will work with cross functional team to estimate and schedule resources required for new activities and initiatives. Creates and reviews test plans, test cases, test matrices, and other QA documents to ensure sufficient test coverage based on requirements and specifications. Effectively influences others to ensure appropriate levels of quality on owned deliverables. Quickly and effectively assesses the true customer impact for customer reported problems. Understands the relationships between "owned" components and those with which they interface. This position is of a seasonal nature, and typically works 4 to 6 months a year.

Qualifications:

- Knowledgeable in Tax Law, with an EA or CPA Designation, or a Licensed Preparer.
- Experience using tax preparation software
- Knowledge of federal and state government instructions and publications, including depreciation rules. Must be able to research the federal and state code, publications and regulations.
- Must be able to perform using a variety of external (Excel, Word, Outlook etc.) and internal software programs.
- Must be able to complete tasks with minimal supervision and prioritize time effectively to meet tight software release deadlines.
- Must be a team player and be able to handle stressful situations.
- Good communication and documentation skills required.
- Strong attention to detail, with an ability to assess customer impact quickly.
- Experience with any programming or scripting language desirable

About Intuit:

Intuit isn't your average software company. Our innovative teams create whole solutions to help our customers' lives and businesses run smoothly. Our products and services, including TurboTax®, Quicken® and QuickBooks®, provide revolutionary financial solutions to over 25 million customers. But we're way more than TurboTax, Quicken and QuickBooks, just as you're more than what you do at work. It's what makes you different. We get it. That's what makes us different. And that's why Fortune magazine named us "America's Most Admired Software Company" and one of the "100 Best Companies to Work For." Founded in 1983, Intuit has annual revenues of over $2 billion and ~7,500 employees in 13 states and four countries. With 6 revenue generating products and 68 growth initiatives, Intuit's revenues have more than doubled in the last 5 years.

CONTACT – Elizabeth Talerico (elizabeth_talerico@intuit.com) 858-215-9852

Committee Interests Questionnaire

In order for our San Diego Chapter of CSEA to function well and achieve the goals put forward by your Board of Directors, VOLUNTEERS ARE NEEDED!! Do you have a spare 1 or 2 hours per month to give to SD/CSEA? Each committee has various responsibilities and as with most committees, not all require the same amount of effort or time as others. However, any help you can offer is highly appreciated by your Board. Below are the committees we have. Please complete this questionnaire and either drop off at our dinner meeting, fax it to Steven Leibold (619-294-9908) or e-mail it to Steven Leibold (**sleibold@sdbizadv.com**). Your officers and Board Thank you for all of the help you can offer.

Steven C. Leibold, EA, Chapter President

______ Audit	______ Budget & Finance	______ Legislative
______ Bylaws	______ Education (Seminars)	______ Education (Dinner Meeting Speakers)
______ Membership	______ Newsletter Editor	______ Public Information Awareness
______ Scholarships	______ Disaster Services	______ Nominating Committee

Activities that we need assistance with:

______ CTEC Info Contact	______ Website	______ IRS/FTB/SBE Small Biz Workshop
______ IRS Seminar	______ Meeting Arrangements	______ QuickFinders/The Tax Book
______ Sunshine	______ Yellow Pages	______ Social Events
______ Physical Property (storage shed)		

YOUR NAME: ______________________________ Phone: _______________________________

YOUR E-MAIL: ____

CSEA Audio Tax Seminars

Want an easy hour of education from your own office? Sign up for the CSEA AUDIO TAX SEMINARS. Contact CSEA (800-777-2732) or visit their website at www.csea.org and click on EVENTS for more information.
All sessions are held the first Wednesday of each month at 11:00 am for one hour. The cost is $50 for Members and $75 for non-Members. The current schedule includes:

Date	**Topic**	**Speaker**
6-Aug	Fraud	José Martinez, IRS, Asst Special Agent in Charge
3-Sep	Preparer Penalties (Ethics)	Bob McKenzie, EA
1-Oct	Registered Domestic Partners	Franchise Tax Board
5-Nov	Non Profit Organizations	TBD
3-Dec	California Update (2 hours)	Vicki Mulak, EA
7-Jan	Federal Update (2 hours)	Bonnie DeSimone, EA

We need dinner topic ideas and speakers?

Do you have a fabulous idea for a speaker topic or know a great speaker? We are looking for some ideas on possible speaker topics as well as speakers to present the material. Perhaps you are a closet public speaker and would like to impress your CSEA friends? Don't be shy. SPEAK UP!! Send an e-mail with either your ideas on possible topics or speakers you have heard in the past to Elaine Smith @ eztaxes@sbcglobal.net. We can always use a few good speakers.

Internal Revenue Service Tax Forum in San Diego – Sept 9th thru Sept 11th 2008

The Internal Revenue Service presents the 2008 IRS Nationwide Tax Forums, coming soon to a city near you. Registration is now open for all cities. Go to www.taxforuminfo.com for the schedule of events and locations and click on "Registration" to be a part of the forums today. The pre-registration fee is just $179, so register now to take advantage of the savings. Also be sure to reserve your hotel room soon as they are filling up quickly. When making your hotel reservation via telephone, please remember to tell the reservations specialist that you are part of the "2008 IRS Tax Forum". This will ensure that you receive the correct room rate.

The Tax Forums offer three full days of seminars with the latest word from the IRS leadership and experts. Hear from IRS SB/SE speakers on the following compliance topics:

- **Auction and Consignment Seller Tax Considerations**
  This session provides general information for filing & tax requirements of on-line transactions and addresses the on-line auction type businesses.

- **Compliance Priorities/Initiatives**
  This session will provide an overview of Compliance priority initiatives for FY08 and FY09. Learn about the IRS's focus on abusive schemes and promoter investigations, unreported income, non-filing, and our enforcement efforts.

- **Employment Tax**
  This session will concentrate on issues that make up the largest percentage of the employment tax portion of the tax gap, and what the IRS is doing to improve compliance and education in these areas. The issues will include worker classification, tip reporting, officer compensation, and matching issues.

- **Mastering the Collection Process**
  Understanding the goals and objectives of the Collection function and knowing our process including recent changes will make you a Master of the Collection Process. We will discuss our internal goals and objectives, how they impact the collection process, our expectations, and recent changes that will impact you and your client.

- **Return Preparer Penalties**
  Section 8246 of the Small Business and Work Opportunity Tax Act of 2007 amends several provisions of the Code to extend the application of the income tax return preparer penalties to all tax return preparers. This session focuses Section 6694 addressing tax return preparer penalty provisions.

Three focus groups will be conducted at each forum location and participants are randomly selected to participate and provide candid feedback on key topics. Let your voice be heard by participating in the SB/SE focus group topics:

- **Correspondence Examinations – How can we improve the process?**
  Campus Compliance Services is seeking feedback and suggestions from tax practitioners to help identify barriers and ways to improve the current correspondence examination audit process. This includes determining the appropriate procedures, language on the letters, work steams and inventory selection techniques.

- **Improving Communications – The Exam Audit Process**
  Examination is looking for feedback from tax practitioners to improve the overall Exam audit process. This includes gauging taxpayers' expectations regarding the length of the audit, communications and quality of the experience. A further goal is to either correlate or validate internal findings secured from Customer Satisfaction Surveys and related quality assurance reviews.

- **IRS First Contact Experiences**
  SB/SE Research is seeking feedback for opportunities to improve IRS first contact resolution by understanding the problems encountered by information seeking preparers and partners. The results of the focus group interviews will be included in the next TAB report, and will meet SB/SE's commitment to gather information on this issue for the 2008 TAB Research Plan.

We look forward to seeing you there.

National Taxpayer Advocate Releases Report to Congress; Identifies Priority Challenges and Issues for Upcoming Year

IR-2008-87, July 8, 2008

WASHINGTON — National Taxpayer Advocate Nina E. Olson today delivered a report to Congress that identifies the priority issues the Office of the Taxpayer Advocate will address in the coming fiscal year. Among the key areas of focus will be improving IRS procedures to protect victims of tax-related identity theft and expanding outreach and education to individuals who have lost their homes to foreclosure concerning the "cancellation of debt" tax consequences they face.

The report notes that July 22, 2008, will mark the 10th anniversary of the enactment of the IRS Restructuring and Reform Act of 1998, which created the Office of the Taxpayer Advocate in its current form and added significant taxpayer rights protections. Olson praised the legislation, saying: "From my perspective as the National Taxpayer Advocate, I see daily how much taxpayers benefit from RRA 98."

The Advocate's report, which is required by law, sets out the objectives of the Office of the Taxpayer Advocate for the upcoming fiscal year and provides substantive analysis of issues as well as statistical information. Among the areas the report identifies for particular emphasis in FY 2009 are the following:

1. **Tax-Related Identity Theft.** The National Taxpayer Advocate's 2007 Annual Report to Congress identified tax-related identity theft as one of the most serious problems facing taxpayers. The report stated that the IRS does not have adequate procedures in place to assist victims of identity theft and does not have adequate systems in place to quantify the number of tax-related incidents of identity theft that occur. The report made eight recommendations, including the creation of a centralized unit to handle identity theft cases and the development of a centralized set of procedures that cuts across IRS functions. The IRS has taken a number of steps to improve its procedures; notably, it has developed a Service-wide identity theft indicator and is studying the creation of a centralized unit to assist identity theft victims. During FY 2009, the Office of the Taxpayer Advocate will work with the IRS to improve its procedures in this area.

2. **Cancellation of Debt Income.** When an individual or business borrows money and the debt is cancelled, the borrower generally must include the amount of the cancelled debt in gross income. This requirement generally affects borrowers who lose their homes to foreclosure or who default on car loans or credit card debts. Taxpayers may exclude the amount of a cancelled debt from gross income under certain circumstances, but to do so, they must take the affirmative act of filing Form 982, *Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis*

Adjustment), with their tax returns. Very few taxpayers file Form 982, and the Office of the Taxpayer Advocate has focused and will continue to focus on increasing public awareness of the rules and exceptions. It has worked with the IRS to simplify the instructions for Form 982 and to develop an IRS publication that covers the tax aspects of cancellation of debt issues comprehensively, produced podcasts (known as "TAScasts") that are available online, and provided specialized training for Low Income Taxpayer Clinic (LITC) practitioners. The Office of the Taxpayer Advocate will continue to work with the IRS to simplify reporting procedures and will continue to conduct outreach to affected taxpayers and practitioners in FY 2009.

3. IRS Collection Practices. The National Taxpayer Advocate's 2006 Annual Report to Congress raised a number of concerns about IRS collection practices. Joint working groups have been established to work on five issues – levies, allowable living expense standards, installment agreements, offers in compromise, and early intervention techniques. However, the Office of the Taxpayer Advocate remains concerned about additional collection issues, including resorting to seizures before all viable collection alternatives have been exhausted, under-utilization of partial-pay installment agreements, and excessive delays in collection that exacerbate taxpayer delinquency problems because of the accumulation of interest and penalties. The IRS is working with the Office of the Taxpayer Advocate to address these concerns, and the collaboration will continue in FY 2009.

Other areas of emphasis for FY 2009 identified in the report include monitoring the private debt collection program, working with the IRS to assist taxpayers with disproportionate tax liabilities due to alternative minimum tax resulting from the exercise of incentive stock options (known as "ISO/AMT" tax liabilities), working with the IRS to address problems and inefficiencies in the correspondence examination program, and updating a 2003 report on the standards and structure of federal ombudsmen offices.

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The National Taxpayer Advocate is required by statute to submit two annual reports to the House Committee on Ways and Means and the Senate Committee on Finance. The statute requires these reports to be submitted directly to the Committees without any prior review or comment from the Commissioner of Internal Revenue, the Secretary of the Treasury, the IRS Oversight Board, any other officer or employee of the Department of the Treasury, or the Office of Management and Budget. The first report is submitted mid-year and must identify the objectives of the Office of the Taxpayer Advocate for the fiscal year beginning in that calendar year. The second report, due on December 31 of each year, must identify at least 20 of the most serious problems encountered by taxpayers, discuss the 10 tax issues most frequently litigated in the courts during the prior year, and make administrative and legislative recommendations to resolve taxpayer problems.

About the Taxpayer Advocate Service

The Office of the Taxpayer Advocate (also known as the Taxpayer Advocate Service) is an independent organization within the IRS that assists taxpayers who are experiencing economic harm, who are seeking help in resolving tax problems that have not been resolved through normal channels, or who believe that an IRS system or procedure is not working as it should. Taxpayers may be eligible for assistance if:

- They are experiencing economic harm or significant cost (including fees for professional representation);
- They have experienced a delay of more than 30 days to resolve a tax issue; or
- They have not received a response or resolution to the problem by the date that was promised by the IRS.

The service is free, confidential, tailored to meet taxpayers' needs, and available for businesses as well as individuals. There is at least one local taxpayer advocate in each state, the District of Columbia and Puerto Rico.

Taxpayers can contact TAS by:

- Calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059;
- Calling or writing to their local taxpayer advocate, whose address and phone number is listed in the government listings of their local telephone directory and in Publication 1546, Taxpayer Advocate Service – Your Voice at the IRS;
- Filing Form 911, Request For Taxpayer Advocate Service Assistance (and Application for Taxpayer Assistance Order), with the Taxpayer Advocate Service; or
- Asking an IRS employee to complete Form 911 on their behalf.

To get a copy of Form 911 or learn more about the Taxpayer Advocate Service, go to *www.irs.gov/advocate*.

Links:

- National Taxpayer Advocate's 2009 Objectives Report to Congress
- Taxpayer Advocate Service

CSEA
San Diego Chapter

8 Prepaid Meetings for $176.00

August 12, 2008
September 9, 2008
October 14, 2008
November 11, 2008
December 9, 2008
January 13, 2009
May 12, 2009
June 9, 2009

San Diego Chapter CSEA members…this is your opportunity to simplify your life and save money at the same time! Prepay for your dinners for the 2008-2009 season on or before the August meeting and save $40.00 off the advance registration price and $120.00 off the walk-in price. No monthly registration call required. ***We only ask that you call if you will not be attending.***

______________________________ _______________

Name **Enrollment Number**

Breakfast Meetings:

- ***South Bay***, 8:00 a.m. every Tuesday at Stella's On Third, 365 Third Ave, Chula Vista 91910, Chula Vista.
- ***Business Entities Tax Group***, 7:30 a.m., at Coco's Restaurant, 5550 Lake Murray Blvd., La Mesa. This group meets the 1st Thursday of each month, except April. Look for Jerry Dixon.
- ***Fiduciary Tax Group***, 7:30 a.m., at Coco's Restaurant, 5550 Lake Murray Blvd., La Mesa. This group meets the 2nd & 4th Thursday of each month, except April. Look for Jan Phillips, Sylvia Lang, or Val Daigle.
- ***Individual Tax Group***, **A** 7:30 a.m., at Coco's Restaurant, 5955 Balboa Ave in Clairemont Mesa. This group meets the 2nd and last Friday of each month, except April. Contact Val Daigle for more info (619-435-3131 or val@westax.com)

Upcoming Events In 2008

Date/Time	Event/Topic	Speaker(s)
~~May 13, 2008 – 5:30 pm~~	~~Chapter Dinner Meeting~~ ~~Head of Household & RAR Reports~~	~~Bonnie Hoyle, FTB~~ ~~Lorrie Lefevre, FTB~~
~~June 10, 2008 – 5:30 pm~~	~~Chapter Dinner Meeting~~ ~~Indian Taxation on and off the reservation, etc~~	~~Emily Williamson, IRS~~ ~~Scott Karafin, IRS~~ ~~Steve Sims, FTB~~
~~July 8, 2008 – 5:30 pm~~	~~Chapter Dinner Meeting~~ ~~MediCal Planning~~ ~~Estate Planning w/Medi-Cal~~ ~~Reverse Mortgages~~	~~Carl Gehring, CSA~~ ~~David Barnier, Esq.~~ ~~Jerry Sleder~~
August 12, 2008 - 5:30 pm	Chapter Dinner Meeting Elective Disability Coverage P/r Taxes ID Theft & I-9's	Josie Munoz (EDD) Robert Burgess (INS Customs)
September 9, 2008 – 5:30 pm	Chapter Dinner Meeting 105 Plans for Small Businesses Small Business Benefits Plans	 Matt Lorenz/Shawndi Filby Cynthia Paxton
September 29, 2008 – National University	SEMINAR Balancing the Balance Sheet (2) S-Corp: S means Safe not Sorry (4) I just Bought/Sold a Business (2)	Vicki Mulak, EA
October 16, 2008 – 5:30 pm	Chapter Dinner Meeting – JOINT WITH CSTC California Tax Update	 Lynn Freer (Spidells)
October 27, 2008 – National University	SEMINAR Deductible or Not? Schedule C & E (4 hrs) Strategies to Avoid AMT (2) Foreclosures, Forms & Forgiveness: A Guide through Form 1099-A, 1099-C, and 982	Alice Orzechowski, CPA, EA Marilyn Meridith, EA
November 11, 2008 – 5:30 pm	Chapter Dinner Meeting Mortgage Interest Audits Small Business Retirement Plans	 Patricia Feldman, IRS Jackie Weitzberg

November 18, 2008 – National University	**SEMINAR Interviewing your Tax Clients with Circular 230 in Mind**	**Maddy Gaoiran, EA**
December 9, 2008 – 5:30 pm	**Chapter Dinner Meeting Selling Your Practice; Exit Planning Strategies**	**Leo Klijn**
January 7, 2009	**SEMINAR IRS Tax Forum**	**See IRS Flyers for more info**
January 13, 2009 – 5:30 pm	**Chapter Dinner Meeting Ethics**	**Connie Ferrell, EA CSEA President**