

# CALIFORNIA SOCIETY OF ENROLLED AGENTS



## San Diego Chapter Forum Newsletter November 2009 [www.cseasandiego.org](http://www.cseasandiego.org)



### PRESIDENT'S MESSAGE

Finally done!! Or are we? As we move into the final 2 months of the year and Thanksgiving and Christmas approach, there is some time for taking a deep breath and reflecting on the past year. This is a time for us to reflect on how the past year has gone for us personally as well as professionally. It is a time for us to be thankful for our clients and that we are still successful. As the New Year comes along, we all have clients that may choose not to return because they simply can't financially do so. Now is the time to determine how you will market yourself in a different and always changing business environment.

Last month's meeting was very informative. David Shaw, EA did a great job of making us think about retirement planning for our clients. It was great to learn about his vision for CSEA and where he sees our State Organization going in the future. Thanks to Dave for coming down and visiting with us.

This month our topic will cover some of the new Foreign Bank account rules and other hot IRS enforcement areas. Michael Sanders and Stuart Hurwitz, both attorney's will be speaking to us about these items. Then Dave Britton, Esq. will discuss the tax effect of Bankruptcy on foreclosures and short sales. Certainly a hot button that we will need to know in the next coming months.

Have you signed up for our tax update course scheduled for December? Lisa Ihm, EA and Vicki Mulak, EA will be out speakers for this entertaining and information filled full day of tax update. Come earn those 8 hours on 12/16/09 at National University. Cost for attendance is now \$200 and you can visit [www.cseasandiego.org](http://www.cseasandiego.org) for the flyer and registration form.

We will continue with the drawings we started two months ago and go through January 2010. All you have to be is be present to win. Your attendance will put a ticket in the drawing for either a \$25 VISA Gift card or \$25 gift certificate toward one of our Seminar's hosted by the San Diego Chapter of CSEA. The certificate toward the CE will be good for 12 months, so you can also use it next year. The only way to win though is to attend our dinner meetings. Don't miss out!!

We need some new volunteers to help with various aspects of running SD/CSEA. Please contact myself at [sleibold@sdbizadv.com](mailto:sleibold@sdbizadv.com) so we can discuss how you would like to help us out.

Would you like to be on the Board of Directors or perhaps a Chapter Officer? If you are interested and would like to learn more about what is involved (it really isn't that much), then attend our Board Meeting on 11/10/09 at 4:00 pm at the Handlery Hotel (before our dinner meeting) or call Steven Leibold, EA at 619-294-4286 to discuss your interest further. We are looking for a few NEW San Diego Chapter CSEA leaders!

All of you are welcome to join us at our monthly board meetings which start at 4 pm the day of the dinner meeting. The meetings are about 1 hour in length and we go over various topics regarding the operations of the local CSEA chapter. We are always looking for new board members and volunteers and this is a great way to GET INVOLVED! So come on by and say "Hi"!

I look forward to seeing everyone at the November 11<sup>th</sup>, 2009 meeting.

Steven C Leibold, EA Chapter President

### CHAPTER DINNER MEETING

- When:** November 10, 2009
- Speaker(s):** Michael Sanders, Esq. and Stuart Hurwitz, LLM
- Topic:** International tax issues, the application of tax treaties, FBAR, off shore accounts, off shore real estate (owning real property in parts of Mexico), estate planning (gifts, trusts and use in international tax planning).
- Speaker:** Dave Britton, JD
- Topic:** Bankruptcy and it's effect on foreclosures and short sales in today's economic climate.
- Where:** The Handlery Hotel  
950 Hotel Circle North, Mission Valley  
(619) 298-0511 for directions
- Times:**
- |             |   |
|-------------|---|
| 4:00 – 5:00 | Board of Directors Meeting                                    |
| 5:00 - 5:30 | Registration  |
| 5:30 – 6:20 | Presentation by Michael Sanders, Esq. and Stuart Hurwitz, LLM |
| 6:20 – 7:20 | Dinner  |
| 7:20 – 7:30 | Announcements   |
| 7:30 – 8:30 | Presentation by Dave Britton, JD                              |
| 8:30        | Meeting adjourns  |
- Cost:** \$30 each for member and spouse with a timely reservation  
\$36 for nonmembers with a timely reservation  
\$40 for all late reservations
- Reservations:** **Call (800) 642-1040** or send an e-mail to [paulatax@san.rr.com](mailto:paulatax@san.rr.com) before 5 p.m. the previous Thursday, which will be November 5, 2009 to make your reservation. **PRE-PAID DINNER RESERVATIONS MUST CALL AND CANCEL IF NOT ATTENDING THE MEETING!**
- Menu:** Garden salad  
Roasted turkey w/apple chutney  
Whipped chive potatoes  
Chef's choice of desert

## UPCOMING CHAPTER EVENTS

Date / Time	Event / Topic	Speaker(s)
11/10/2009 5:30 p.m.	Dinner Meeting Foreign Bank Accounts; Gifts; Hot IRS Enforcement Areas	Michael Sanders, Atty. & Stuart Hurwitz, LLM
	Tax Effect of Bankruptcy on Foreclosures and Short Sales	Dave Britton, JD
12/08/2009 5:30 p.m.	Dinner Meeting Year End QuickBooks Issues	Steve Leibold, EA
	Entertainment	TBA
12/16/2009 8:00 a.m. National University	2009 Update Seminar Federal California (8) hours	Vicki Mulak, EA Lisa Ihm, EA
01/12/2010 5:30 p.m.	Dinner Meeting Ethics	Claudia Hill, EA

## BREAKFAST MEETINGS

**South Bay:** 8:00 a.m. every Tuesday at Stella's, 365 Third Ave, Chula Vista.

**Fiduciary Tax Group:** 7:30 a.m. on the 2<sup>nd</sup> and 4<sup>th</sup> Thursday of each month (except April) at Coco's Restaurant, 5550 Lake Murray Blvd, La Mesa.

**Individual Tax Group:** 7:30 a.m. on the 2<sup>nd</sup> and last Friday of each month (except April) at Coco's Restaurant, 5955 Balboa Ave, Clairemont Mesa.

## SD CHAPTER OFFICERS & DIRECTORS

### President:

Steven Leibold, EA  
[619] 294-4286; Fax 294-9908  
**email: sleibold@sdbizadv.com**

### 1<sup>st</sup> Vice-President:

Roger Garay, EA  
[619] 445-5523; Fax 445-1421  
**email: rogertax@ix.netcom.com**

### 2<sup>nd</sup> Vice-President:

Paula Armstrong, EA  
[858] 467-0547  
**email: paulatax@san.rr.com**

### Secretary:

Christy Kohl, EA  
**email: ckohltax@hughes.net**

### Treasurer:

Art Savage, EA  
[619] 466-6181; Fax: 447-4067  
**email: asavagetaxsvc@cox.net**

### Directors:

Elaine Smith, EA  
**email: eztaxes@sbcglobal.net**

Lynne Fletcher, EA  
**email: fletchertax@cox.net**

Darryl Hale, EA  
**email: haled@hdvest.net**

Cheryl Standard, EA  
**email: taxmoma@aol.com**

Betty Cabral, EA  
**email: [betty@taxandbusiness.org](mailto:betty@taxandbusiness.org)**

### Immediate Past President:

Thomas Carter, EA  
**email: tomcarter@sbcglobal.net**

### CSEA Director

Thomas Carter, EA  
**email: tomcarter@sbcglobal.net**

### Forum Newsletter Editor

Thomas Carter, EA  
[619] 698-0508, Fax [619] 698-9735  
**email: tomcarter@sbcglobal.net**



# San Diego Chapter CSEA 2009 Fall Seminar Lineup



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

## **2009 Federal & California Tax Update**

**Early Bird Discount: Register by October 31, 2009 - \$120  
November 1<sup>st</sup> through day of seminar - \$200**

**Extended Early  
Bird Deadline...  
October 31<sup>st</sup>**

### **Speaker: Vicki Mulak, EA, CFP®**

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.

### **Speaker: Lisa Ihm, EA**

Lisa Ihm, EA has been teaching seminars nationwide since 1986 for many organizations including the California Society of Enrolled Agents, California Society of Tax Consultants, the National Association of Tax Practitioners, and many other state and regional groups of tax professionals. She has spoken in 43 states covering a broad range of topics in many areas of taxation. Rather than simply reciting the rules, she digs below the surface to determine how they will affect real-life taxpayers, each of whom has a unique and often interesting situation. She's not going to tell you the new standard deduction amounts or the new standard mileage rate; your computer will know those answers. She'll make you think about how the new rules will affect your clients and how you can use those new rules to your clients' benefit.

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 2010 tax filing season.

<b>San Diego Chapter CSEA – SEMINAR REGISTRATION FORM</b>														
Name _____	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;">Seminar</th> <th style="width: 30%;">Registration Deadlines</th> <th style="width: 40%;">Amount</th> </tr> </thead> <tbody> <tr> <td rowspan="2" style="text-align: center;">Dec. 16<sup>th</sup>: 2009 Federal &amp; California Tax Update</td> <td style="text-align: center;">By Oct. 31<sup>st</sup>: \$120</td> <td style="text-align: center;">\$</td> </tr> <tr> <td style="text-align: center;">Nov. 1<sup>st</sup> – day of seminar: \$200</td> <td style="text-align: center;">\$</td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>TOTAL ENCLOSED</b></td> <td style="text-align: center;"><b>\$</b></td> </tr> </tbody> </table>			Seminar	Registration Deadlines	Amount	Dec. 16 <sup>th</sup> : 2009 Federal & California Tax Update	By Oct. 31 <sup>st</sup> : \$120	\$	Nov. 1 <sup>st</sup> – day of seminar: \$200	\$	<b>TOTAL ENCLOSED</b>		<b>\$</b>
Seminar				Registration Deadlines	Amount									
Dec. 16 <sup>th</sup> : 2009 Federal & California Tax Update				By Oct. 31 <sup>st</sup> : \$120	\$									
				Nov. 1 <sup>st</sup> – day of seminar: \$200	\$									
<b>TOTAL ENCLOSED</b>		<b>\$</b>												
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: _____														
<b>MAIL REGISTRATION FORM &amp; PAYMENT TO:</b> ROGER GARAY, EA. 2065 ARNOLD WAY #103 ALPINE, CA 91901 (619) 445-5523 * Fax (619) 445-1421 <a href="mailto:rogertax@ix.netcom.com">rogertax@ix.netcom.com</a> <b>(Make checks payable to SD-CSEA)</b> *Fees are NON-REFUNDABLE but attendee may be changed														

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