

# CALIFORNIA SOCIETY OF ENROLLED AGENTS



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



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## **August 11, 2009 – Chapter Dinner Meeting**

**Topic:** California Tax Update

**Speaker:** Lynn Freer, EA

Tonight's topic will cover recent California Tax updates by Lynn Freer, Editor of Spidells Publishing. Lynn Freer and Spidell's are synonymous for California taxes. She and her crew of writers and educators keep up to date on recent Federal changes and how these changes affect our California tax situation. They also keep up to date and their ear to the wall on what Sacramento has in store for us. Come spend 2 hours tonight to find out a little more about what the Great State of California is going to do to us this year!

### **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:**

This is the FIRST of this year's PREPAID DINNER's. The order form for the prepaid dinners is included with the newsletter. If you *are not* going to use the PREPAID DINNER RESERVATION, 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 August 6, 2009 to make your reservation.

### **Menu Selection:**

Caprese Salad  
Chicken Pancetta – Roasted Chicken Breast and Port Soaked Grilled Apples  
Rice and vegetables  
Dessert – Chef's choice – come be surprised!

### **Cost:**

\$30 for members and spouse with a timely reservation  
\$36 for nonmembers with a timely reservation  
\$40 for all late reservations and nonmembers.

### **Location:**

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

## President's Message – August 2009

Dear Chapter Members,

Last month we held our annual Board Retreat. We discussed SD/CSEA business and discovered some areas we are going to make some changes. The first area was a change in the prices. Effective with the August meeting, if you make your reservation by the deadline, dinner will be \$30 for members and \$36 for non-members. If you call in late or pay at the door, the cost will be \$40, regardless if you are a member or not. We are offering the prepaid dinner program once again. Total cost is \$210 for all 8 dinner meetings through May 2010. This is a substantial discount so you may want to consider prepaying for your dinner. Another area we are going to focus on is Public Information Awareness. We are going to move away from the PR firm we had used in the past and will focus more on website development and other avenues to reach out to the public and increase awareness on the EA designation. Remember, Public Information Awareness isn't about advertising and bringing in business for any particular professional in our group, it is to make the public we work with, or don't work with currently, more aware of the EA designation and how we can help them.

Our education committee has been busy. We had our first seminar on 7/29 with over 80 attendees! Thank you to all those that came out to hear Lisa Ihm, EA speak about foreclosures. We have our next round of seminars on August 17<sup>th</sup> at National University. I will be discussing tax planning concepts and ideas to help your clients out and Phillip Garrett Panitz, JD LLM will discuss the real estate professional designation and how the IRS is targeting this industry. We also have a new tax update course scheduled for December. Vicki Mulak, EA and Lisa Ihm, EA will teach our new Tax Update Course and you don't want to miss this. These are two excellent educators and great speakers.

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.

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

Steven C Leibold, EA  
Chapter President

### CSEA MISSION STATEMENT

The California Society of Enrolled Agents is a progressive, professional association dedicated to serving EA's in California and abroad, enabling them to grow, prosper, and lead as "THE" Tax Professionals while serving taxpayers in a dynamic, rapidly changing environment with integrity and trust.

### 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.](#)

**OFFICE ITEMS FOR SALE:** 2 executive desk chairs (one light blue, one maroon) in good shape; Digital Projector with carrying case in good condition (works with Windows XP); 2 two-drawer file cabinets (one beige, other gray); Call Roger Bonfils 619-296-4546.

**PART-TIME TAX/AUDIT WORK DESIRED:** Experienced, semi-retired EA desires part time work from one to three days per week. Temporary work is OK. Call Roger Bonfils, EA at 619-296-4546.

#### **Direct Hire Position in Mission Valley \$80-110K**

CPA, Sr Tax Manager, or Sr. Tax Accountant with 5+ years experience, Lacerte or Prosystem FX software knowledge. Must have prepared individual, corporation, and partnership trust taxes. 98% medical benefits paid by client, 2-3wk paid vacation. Small private firm with family feel, very professional atmosphere. Working with some very high end clients. Contact Nicole Arend – 619-238-7135

# 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](mailto:sleibold@sdbizadv.com)). Your officers and Board thank you for all of the help you can offer.

Steven C. Leibold, EA, Chapter President

- |                                       |                                               |                                                              |
|---------------------------------------|-----------------------------------------------|--------------------------------------------------------------|
| <input type="checkbox"/> Audit        | <input type="checkbox"/> Budget & Finance     | <input type="checkbox"/> Legislative                         |
| <input type="checkbox"/> Bylaws       | <input type="checkbox"/> Education (Seminars) | <input type="checkbox"/> Education (Dinner Meeting Speakers) |
| <input type="checkbox"/> Membership   | <input type="checkbox"/> Newsletter Editor    | <input type="checkbox"/> Public Information Awareness        |
| <input type="checkbox"/> Scholarships | <input type="checkbox"/> Disaster Services    | <input type="checkbox"/> Nominating Committee                |

Activities that we need assistance with:

- |                                                           |                                               |                                                         |
|-----------------------------------------------------------|-----------------------------------------------|---------------------------------------------------------|
| <input type="checkbox"/> CTEC Info Contact                | <input type="checkbox"/> Website              | <input type="checkbox"/> IRS/FTB/SBE Small Biz Workshop |
| <input type="checkbox"/> IRS Seminar                      | <input type="checkbox"/> Meeting Arrangements | <input type="checkbox"/> QuickFinders/The Tax Book      |
| <input type="checkbox"/> Sunshine                         | <input type="checkbox"/> Yellow Pages         | <input type="checkbox"/> Social Events                  |
| <input type="checkbox"/> Physical Property (storage shed) |                                               |                                                         |

YOUR NAME: \_\_\_\_\_ Phone: \_\_\_\_\_

YOUR E-MAIL: \_\_\_\_\_

## CSEA DigiTax Seminars

Want an easy hour of education from your own office? Sign up for the CSEA DIGITAX SEMINARS. Contact CSEA (800-777-2732) or visit their website at [www.csea.org](http://www.csea.org) and click on EDUCATION AND 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
5/6/09	Surviving a Foreclosure	TBD
5/13/09	Everything you wanted to know about the EA Exam	Eva Rosenberg, EA
6/3/09	How to advise your client when they say "My loved one has died! What should I do?"	TBD
7/1/09	How to close a CA Corporation	TBD
8/5/09	Hobby Loss	Eva Rosenberg, EA
9/2/09	Tax Efficient Solutions to Appreciated Real Estate	TBD
10/7/09	Divorce & Taxes	TBD
11/4/09	Improved Communication Increase	TBD
11/4/09	Your Value (Ethics)	TBD
12/2/09	Research with the IRS	TBD
1/6/10	California Tax Update	TBD

## **BE INVOLVED**

**Did you know that our monthly Board of Director Meetings are OPEN MEETINGS? That's right. You are welcome to sit in on our Board meetings and offer your opinion and views. We WANT TO HEAR FROM YOU! Please come join us at our next Board Meeting and GET INVOLVED! We'd love to see and hear from YOU!**

### **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](mailto:eztaxes@sbcglobal.net). We can always use a few good speakers.**

Our next National Phone Forum, *Everyone's at Risk – Combating the Increasing Threat of Online Fraud and Identity Theft* is scheduled for August 19, 2009 and we hope you'll be able to join us. Details and registration instructions are below.

This topic is particularly important because of the many issues raised by tax professionals and IRS's actions to address them.

We choose the topics for our phone forums based on input from stakeholders like you. We use your feedback, comments and complaints to identify issues that are important to our audience and use the phone forums as one avenue to address them.

During the phone forums, you're more than an observer – you're a participant. A question and answer session follows each presentation. If your questions aren't answered on the spot – sometimes we need to do some research – we follow up with a consolidated Q&A by e-mail.

And it doesn't end there. We use the Q&A for training purposes, to help our field staff respond when they encounter situations similar to yours. We also use them to determine whether we need to enhance the content on our Web site, IRS.gov, or clarify something in our tax forms and publications.

Your participation matters. We sincerely hope you will join us!

IRS Stakeholder Liaison presents:

## National Phone Forum

### *Everyone's at Risk – Combating the Increasing Threat of Online Fraud and Identity Theft*

**Date:** August 19, 2009

**Cost:** FREE

**Location:** The convenience of your home or office

#### **This IRS phone forum is for:**

- Tax professionals
- Attorneys
- Payroll professionals
- Industry partners
- Small business organizations
- Small business owners
- State and local governments

#### **Learn about:**

- IRS identity protection efforts
- Process for reporting tax-related identity theft
- Victim assistance
- IRS efforts to combat online fraud targeted at taxpayers
- How to report phishing schemes targeted at taxpayers

#### **Earn Continuing Professional Education credit**

- Enrolled agents receive one CPE credit for a minimum 50-minute participation from the start of the forum.
- Other tax professionals may receive credit if the phone forum meets your organization's or state's CPE requirements.
- To receive credit, register individually and use your PIN.
- Call in using your individual phone line so your attendance can be verified
- Look for your Certificate of Completion by e-mail approximately one week after the forum. If you have met all requirements, you will receive your certificate automatically; there's no need to follow up.
- If you and others in your office do not require a CPE certificate, please **have only one person register** on the group's behalf and use your speaker phone to dial in. This will maximize the number of lines available for other participants and help reduce costs.

#### **Sign up *now* for the event of your choice**

- **Select the time that works best for you**  
*Note: Time zones shown are Daylight Saving Time.*

CONFERENCE ACCESS CODE	EASTERN	CENTRAL	MOUNTAIN	PACIFIC
760853	10 a.m.	9 a.m.	8 a.m.	7 a.m.
648527	1 p.m.	Noon	11 a.m.	10 a.m.

- Register at [www.attevent.com](http://www.attevent.com). Reservations are limited, so **register early**.
- You will receive a Personal Identification Number to join the conference.
- If you have never registered with AT&T for a prior phone forum, you will first need to click on *create a profile*.
- If you require special accommodations, (for example, Braille, large print or interpreter services) please contact Brian Finn at [nationalphoneforum@irs.gov](mailto:nationalphoneforum@irs.gov).
- You will receive presentation materials by e-mail on the day before the forum. **If you do not receive this e-mail by noon the day before the event**, please e-mail us at [nationalphoneforum@irs.gov](mailto:nationalphoneforum@irs.gov) to request the materials.

## Dial in on August 19, 2009

Toll free: 1-800-683-4564  
Toll: 1-913-312-2904

- Dial in at least five to ten minutes before the scheduled time. Those who are first to arrive will be assured participation. Once all available lines are taken, no additional participants will be able to join the session.
- Enter your access code, then the pound (#) sign.
- Enter your PIN, then the pound (#) sign.
- Your line will be placed on hold until the conference begins.

A question and answer period will follow the presentation. However, due to the public nature of the call, we will not be able to address specific client issues.

Questions? E-mail [nationalphoneforum@irs.gov](mailto:nationalphoneforum@irs.gov)

### *401(k) Phone Forum - August 6, 2009*

A discussion of recent 401(k) guidance by Roger Kuehnle, Tax Law Specialist, and Lisa Mojiri-Azad, Senior Technical Reviewer, Office of Division Counsel/Associate Chief Counsel, TE/GE, Employee Benefits. This hour-long presentation will focus on the final regulations on automatic contribution arrangements and the recently proposed regulations on the suspension or reduction of nonelective contributions under a safe harbor plan.

Conference Access Code	Eastern	Central	Mountain	Pacific
717816	2:00 p.m.	1:00 p.m.	12:00 p.m.	11:00 a.m.

- Register at [EP Phone Forum](http://www.attevent.com/rsvpreg.asp?PPass=717816). (If the EP Phone Forum link does not work, please paste this URL in your browser - <https://www.attevent.com/rsvpreg.asp?PPass=717816>.)
- You will be assigned a Personal Identification Number (PIN) that must be used to join the conference.
- If you have never registered with AT&T phone forum, you will need to click on “create a profile” first.

### Dial in on August 6, 2009

**Toll Free: 1-800-683-4564**

- Dial in 15 to 20 minutes before the scheduled time.
- Enter your access code, then the pound (#) sign.
  - Enter your PIN, then the pound (#) sign.
- Your line will be placed on hold until the conference begins.

[401\(k\) EP Phone Forum Handout](#) - See the two Treasury Regulations on the web page.

For more information, please see our [401\(k\) Plan web page](#).

**Continuing Professional Education Credits:**

- An enrolled agent may earn one CPE credit if he or she remains on the phone forum presentation for 50 minutes. As with all our seminars, other professional groups should consult with their respective licensing agencies regarding acceptability of credit.
- Certificate of Completion will be sent via e-mail to the participants who meet the above requirement in about a week after the forum.
  - Each participant must register individually and use his or her own PIN to receive credit.
- Each participant must use individual phone line to determine the attendance and length of time that he or she remains on the phone forum.

If you have question(s), please contact us at [ep.phoneforum@irs.gov](mailto:ep.phoneforum@irs.gov).



# CSEA

## San Diego Chapter



### 8 Prepaid Meetings for \$210.00

August 11, 2009  
September 8, 2009  
October 13, 2009  
November 10, 2009  
December 8, 2009  
January 12, 2010  
May 11, 2010  
June 8, 2010

**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 2009-2010 season on or before the August meeting and save \$30.00 off the advance registration price and \$110.00 off the walk-in price. No monthly registration call required. *We only ask that you call if you will not be attending.***

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**Name**

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**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 1<sup>st</sup> 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 2<sup>nd</sup> & 4<sup>th</sup> 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 2009

<b>Date/Time</b>	<b>Event/Topic</b>	<b>Speaker(s)</b>
<b>May 12, 2009—5:30 pm</b>	<b>Chapter Dinner Meeting Tax Tools, Schedule D Tools, and other Utility Programs</b>	<b>Marcia Davis, Tax Tools</b>
<b>June 9, 2009—5:30 pm</b>	<b>Chapter Dinner Meeting EDD Independent Contractor Audits Schedule C</b>	<b>Paula Armstrong, EA Cris Park, EA</b>
<b>July 16, 2009—5:30 pm</b>	<b>Chapter Dinner Meeting— Joint CSTC Divorce &amp; Taxes</b>	<b>Ginita Wall, EA</b>
<b>July 29, 2009 National University 8 hrs</b>	<b>SEMINAR Foreclosures, Short Sales, &amp; Forgiveness of Debt: A Guide Through Forms 1099-A, 1099- C, and 982</b>	<b>Lisa Ihm, EA</b>
<b>August 11, 2009 – 5:30 pm</b>	<b>Chapter Dinner Meeting California Tax Update</b>	<b>Lynn Freer, EA (Spidells)</b>
<b>August 17, 2009 National University 8 hours</b>	<b>SEMINAR Business Entity Selection, Tax Differences &amp; Tax Planning Opportunities in this Emerging Political/Economic Environment IRS Audit Sweep on Real Estate Investors</b>	<b>Steven Leibold, EA Philip Garrett Panitz, LLM, JD</b>
<b>September 8, 2009 – 5:30 pm</b>	<b>Chapter Dinner Meeting – S Corp Basics, AAA Account basics, basis &amp; at risk</b>	<b>David Woods, EA</b>
<b>October 13, 2009 – 5:30 pm</b>	<b>Chapter Dinner Meeting - Panel Discussion – Tax Season Problems</b>	<b>Your Fellow EA's – contact Elaine to be part of the panel</b>
<b>November 10, 2009 – 5:30 pm</b>	<b>Chapter Dinner Meeting Foreign Bank Accts, gifts, Hot IRS enforcement areas Foreclosures &amp; Bankruptcy, Lien Stripping &amp; other tax issues</b>	<b>Brian Lynn, JD, LLM Dave Britton, JD</b>
<b>December 8, 2009 – 5:30 pm</b>	<b>Chapter Dinner Meeting</b>	

	<b>Year End QuickBooks Issues ENTERTAINMENT</b>	<b>Steven Leibold, EA</b>
<b>December 16, 2009 National University 8 hrs</b>	<b>SEMINAR 2009 Federal &amp; California Tax Update</b>	<b>Vicki Mulak, EA Lisa Ihm, EA</b>
<b>January 12, 2010 – 5:30 pm</b>	<b>Chapter Dinner Meeting Ethics</b>	<b>Claudia Hill, EA</b>