



Chapter IdEAs

"To Promote the Professionalism and the Growth of Our Members"
CSEA Inland Empire Chapter September 2011



FAMILY LIMITED PARTNERSHIPS—TOPIC FOR SEPTEMBER

David DeKoekkoek, EA, Program Chair

With the downturn in real estate and business values, it can be an opportune time to form a family limited partnership (FLP). Frank R. Acuña will be our speaker. He will talk about the advantages and disadvantages of Family Limited Partnerships: where and when they are appropriate: and some of the on-going requirements to make sure they achieve the long-term estate planning goals as well as the current goals. FLP's can be an effective way of transferring a family business to the next generation and at the same time be an important estate tax planning tool. Join us for an informative evening with a very knowledgeable and effective speaker.

Frank R. Acuña is the Managing Partner of Kimball, Tirey & St. John, LLP's, Northern California Business and Real Estate Group. He represents individuals and businesses throughout the State of California and his practice emphasizes estate planning, probate, and trust administration; business and real estate transactions; and estate and capital gains tax planning. Mr. Acuña has built his practice on the needs of tax professionals and, over the past 25 years, he has presented courses for the California Society of Enrolled Agents, the American Institute of Certified Public Accountants, the Nevada Society of Enrolled Agents, and California Society of Tax Consultants. He has also served as Adjunct Faculty at St. Mary's College of California and a Lecturer for the National Tax Education Institute. Mr. Acuña received a Bachelor of Arts degree from Loyola Marymount University in Religious Studies and a Juris Doctorate from the UCLA School of Law, where he was a Teaching Assistant in the law school's Legal Research & Writing Program. He is admitted to practice in California and New York, as well as in various federal courts.

PRESIDENT'S MESSAGE

Pam Jipp, EA, Inland Empire Chapter President

In August, I had the pleasure of joining Peggy Ligori, EA, Membership Chair and Don Stacy, EA Education Chair in welcoming students to the Inland Empire SEE class. It is my hope that all the students get an opportunity to attend a Chapter meeting to see the level of professionalism of our Chapter Members. If you get the opportunity, I am sure Don would welcome Chapter Members to stop by the class, offer guidance, encouragement, and support to the students. Good luck to all the students!!!

I want to extend a warm welcome to our first time attendees: Debie Blaze and James Mack, EA; as well as our guests: Mike Bracher, guest of Connie Bracher, EA, and Don Kotz, guest of Tiff Warren, EA. As a reminder, all Members that are first time attendees as well as Members who invite a guest will be entered into a drawing for a chance to win a free attendance to one of our full day seminars. At the September meeting, the drawing will be held for the upcoming Hot Tax Topics Seminar on October 19. I hope to see many first time attendees and guests at our September Dinner Meeting.

At the August meeting, I had sign-up sheets on the tables to see what type of interest our Chapter Members may have in an informal Audit & Collection roundtable. This was broken up into two categories. The first was – "I specialize in Audit & Collections work and would love to share my knowledge with the group". The second was – "I need to increase my knowledge and would love to get tips from more experienced members". If you were unable to attend the meeting and have an interest in this type of roundtable, please send me an e-mail – anhy@aol.com and let me know which category interests you.

I never tire of expressing how grateful I am to all of the Inland Empire Chapter Board Members and committee chairs. Everyone's dedication to the success of our Chapter and promoting the professionalism of our Chapter Members is truly incredible. I encourage all Chapter Members to join one of our active committees. All Chapter Members, no matter where you are located, can work on a committee. Your time and expertise will be an asset to our Chapter in publicizing and advocating for Enrolled Agents in the Inland Empire.

See you at the September meeting.

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Update from the Board of Directors

Joel Hendriks, EA, Secretary

The August meeting of the Board of Directors was held on August 10, 2011. The Minutes from the July meeting were approved. The Treasurer's report was reviewed and accepted pending the annual review.

The Nominating Committee nominated Don Stacy, EA as our Chapter's CSEA State Director to fill the current vacancy. The Board voted to approve this motion. We are excited to have Don represent us at the State level!

The Board voted to approve a new fund-raiser. The Chapter will be selling 2011 Tax Facts mouse pads for \$7.00. Key tax info literally at your fingertips!

The Board approved the motion to use the Legislative Affairs Committee budget towards attending the State Tax Agency Liaison Meeting and Jim Stern Legislative Day.

The Board approved a motion from the Program Committee to reimburse several of our upcoming speakers for expenses up to \$300 in order to attract the best speakers possible.

Don Stacy, EA reported that the SEE class our Chapter is hosting has 12 students and is off to a great start.

Don McAllister, EA reported that the Financial Review Committee has finished the annual financial review and will submit the report to CSEA.

The next Board meeting will be held September 14, 2011 at the Hilton Hotel on Hospitality Lane in San Bernardino.

July Program Review

Sandi Aplin, EA

Lynn, "Ms. California Tax" Freer (who needs no introduction) was the speaker for the July dinner meeting. It was nice to see a full house and the reception she received. She highlighted several tax bills and current changes that will affect most of our clients. Of particular interest to this author were:

➤ AB 36, conforming to federal exclusion of health insurance benefits from California gross wages for dependents under age 27. A welcome change especially for those of us who prepare payroll.

➤ Simplification (?) of the use tax registration process.

➤ "Amazon bill" – all I can say is, California is serious about recovering "hidden" sales and use taxes.

➤ FTB Electronic payments for those clients with mandatory EFT requirements. FTB has given us several amnesties, grace periods, etc. over the past years. This is just about over, and we need to pay more attention to those folks affected. Of particular note to me was that with the new 40% 2nd qtr. estimate, more of our clients could be subject to the requirements. She reminded us to watch our software, as it probably is not warning us when EFT applies.

She covered much more than this; you had to be there! There's not much you can say about Lynn and Spidell publishing that has not already been said; THE trusted California source for all your income tax questions and solutions.

About the Reviewer—Sandi and her husband Russ quit their jobs (Sandi as a Calif. controller for a large NY based manufacturer and Russ as an aerospace engineer) in 1975 and started San-Ra' Tax Service. Being "naïve," without capital or a clientele, they just "hung out a shingle" and never looked back. Being tax practitioners so long ago, they were "grandfathered" before there was anything like CTEC. Both became EAs about 20 years ago. They raised 6 children by operating their practice in their home during most of this time.

CHAPTER NOTES

Business Retention Committee

Ken Alvarado, EA, Chair

I would like to thank those who have signed on as members or "volunteers". The Committee is at 14 now and my goal is 30 or so. Our Chapter covers the largest geographic area in the United States and volunteers are needed for all areas if possible. The areas where more coverage may be needed are: Metro West which includes the cities of Alta Loma, Chino, Chino Hills, Corona, Norco, Diamond Bar, Hacienda Heights, Montclair, Ontario, Pomona, Rancho Cucamonga, San Dimas and Upland. I have 3 volunteers for this area at this point. Also, the Coachella Valley or Lower Desert has 1 volunteer, High Desert has 1, Mountain cities 0, Pass area, which includes Banning, Beaumont, Cabazon, Calimesa and Yucaipa has 1, and South West County, which includes Canyon Lake, Lake Elsinore, Murrieta, Temecula and Wildomar has 1 volunteer.

I encourage anyone living in or near these areas to sign up as a volunteer. Remember if you are needed you will be paid! Thanks again.

Sponsored Seminars

Barbara Robertson, EA, Chair

Clientwhys 1040 Review and Update will be held Ontario at the Doubletree Hotel in Ontario, Thursday and Friday, November 3 & 4. Early Registration Fee (prior to 8/31/11) is \$328. After that date it will be \$348. This includes 16 hours of classroom CE and 8 hours of self-study CE. Also includes the "Big Book" and CD which is a wonderful reference. Make sure you mention you are a Member and our Chapter will receive a rebate.

Brass Tax 1040/540 Tuneup will be held November 30 at the Hilton San Bernardino and December 16 at the Ontario Convention Center. Early bird fee (prior to 10-31-11) will be \$175. You must use our registration form and pay our Chapter.

Education Committee

Don Stacy, EA, Chair

Our SEE class is going great every Tuesday evening on the campus of La Sierra University. We have thirteen students registered, and are covering Individual taxes first. The students will take the first part of the SEE exam shortly after August 23. The second part will begin August 30 and covers business taxes, including corporations and partnerships. It still isn't too late for a potential EA to sign up for the second and third parts. They could then take the last two tests in 2011 and plan on taking the first part in 2012. Prospective students should email Don Stacy, EA at dstacy@clpros.com for more information.

Finance and Budget Committee

Don McAllister, EA, Chair

The Examination Committee has completed the Chapter annual review of its records and financial books for FY 2011 as required by the Chapter's Examination Committee Standard Operating Procedures and Points of Emphasis required by CSEA headquarter.

The examination consisted of a review of the following: Bank Statements Deposits & Disbursements - Cash, Checks & Electronic Transfer of Funds; General Ledger — Deposits & Disbursements; Management Control - Minutes of Board of Directors, missing financial documentation, payments to members and Approved budget for the fiscal Year and changes approved.

Upon the completion of the examination of the above items, it has been determined that: Deposits & Disbursements as recorded are reasonable; Transactions shown on bank statements are valid; Existing Transactions are recorded in the General Ledger; Management Control—Travel Reimbursement Policies have been implemented & standard reimbursement form is being used; Contracts signed by only one party, Educational Seminars receipts; rosters and disbursements can't be reconciled; minor corrections are needed to records and financial documentation.

Upon review and approval of the Board of Directors at the September 14, 2011 meeting the Report and Recommendations will be made available to the Membership as an insert in the October Newsletter.

Legislative Committee

Joel Hendriks, EA, Chair

Developing relationships with local legislators and their staff are important to both your practice and our profession. It is important that CSEA has contacts in the California legislature and that our legislators understand who Enrolled Agents are, our qualifications, and our relevance. By visiting local legislators, we are able to increase awareness for our profession and offer ourselves as reliable resources on tax matters. By forming these relationships, we effectively open the door to advocate for both our profession and our clients. When our clients understand that beyond annual tax prep we are working to protect their interests all year long, they will love us for it!

These efforts do have a real and significant impact. Most California Senators, Assemblymen, and legislative staff are by no means tax experts. They are often eager and grateful for any assistance we can give them. There are endless ways to gain access to legislators and their staff: schedule a formal appointment, attend events hosted at the local office, attend community events that the legislator is scheduled to attend, etc. Let's not miss this opportunity to move our profession forward by effectively advocating for our profession and those we serve! Start making plans immediately to visit your local Senator or Assemblyman.

Please give me a call at (909)797-3140 or send me an email at joel@myfinancialprospect.com if you would like some assistance setting up a visit, need a ledge visit packet, or would like copies of the CSEA approved position papers.

Unsure of who your California legislators are? Visit <http://www.leginfo.ca.gov/yourleg.html> to search by zip code.

Membership Committee

Peggy M. Ligori, EA, Chair

At our August dinner meeting, we recognized a few of our long time Members who have been members for 20 or more years. Those in attendance were: Henry Broussard, EA; David DeKoekkoek, EA; Glenn Duncan, EA; Orien Pagan, EA; and Barbara Robertson, EA.

For our September meeting we will recognize Members that have belonged to CSEA for 15 or more years, as well as any 20+ year Members that missed the August meeting.

The Membership Committee would like to remind Members that CSEA Membership Dues were due June 30, 2011. Phone calls are being made to Members that have not yet renewed.

Scholarships are available for EA's and Associates. Please

contact Peggy at pmlea@ligoritax.com or 951-654-9955 for information on how to apply.

Newsletter

Richard Franke, Editor

The electronic distribution of the Newsletter is proceeding on schedule. Last month 241 Chapter IdEAs were sent out and 17 were mailed to those whose email address we do not have or is invalid. We will continue for several more months to use the postal service for those to get the email addresses to editor@ietaxpro.com. It is the Member's responsibility to keep their email address updated. The Newsletter is also posted on the Chapter's web site www.ietaxpro.com and is always available there.

The Committee is circulating the idea of dividing the Chapter's area into ten local areas. These are: Metro Central, Metro West, San Bernardino Mountains, High Desert, Coachella Valley, Colorado River, Morongo Basin, San Gorgonio Pass, San Jacinto River Valley, Southwest County. If you are interested in discussing the idea, email editor@ietaxpro.com.

PIA Committee

Clara Barrett, EA, Chair

The Committee is busy setting up the 2011-12 Publicity Campaign. Currently scheduled are ads in the January, February, and April issues of the Inland Empire Magazine. The February ad features Enrolled Agents who are subscribers to this Publicity Campaign. Currently the Chapter has Members practicing in 57 communities and cities in the Inland Empire and surrounding regions. It is the goal of the Committee to have at least one Enrolled Agent in each one of these locales listed in the ad. Please consider seriously about becoming a Subscriber to this year's effort. The Chapter wants to make a powerful statement that we are here and able to serve the entire region. Not only are Enrolled agents the only ones that can say they are tax professionals but Members of the California Society of Enrolled Agents can use the logo that says "The Tax Professionals". The Sign up form appears on page six of this Newsletter. Fill it out and get started linking up with other Members of the Chapter to promote their profession, their practice, and the public's awareness of who are Enrolled Agents.

Efforts are also underway to develop a Press Kit and link Members of the Chapter with the local media in their area. Press releases are being written and already the one concerning the SEE class has been published in several of the local papers in the region. You will be hearing more about this effort as momentum builds.

Chapter Seminars

Paul Cheatham, EA, Chair

Take notice of the Hot Topics Flyer on page 7 of this Newsletter and sign up for this very timely and HOT Seminar.

CSEA Education Foundation Online Auction

Pam Jipp, EA

In January 2008, the CSEA Board established the California Society of Enrolled Agents Education Foundation, a 501(c)(3) entity, and has established a new Scholarship Program. Scholarship awards are funded through the generosity of the Members of the California Society of Enrolled Agents and by sponsors, donors, and bidders of the annual Scholarship Auction.

You can help by donating an item to our Internet Auction! Your donation will help sponsor a worthy applicant. Here are some examples of previous items donated: Handmade Quilt, Hot Air Balloon Ride, Gift Baskets, Seminars, Books, Vacation Packages, Wine Tasting Party, Ski Packages, Wine, Gift Certificates, Hotel Stays, and Event Tickets. Be creative and create your own Package or Gift Basket.

As a Member, you may have an item you want to donate. You may have clients who are interested in donating items. This would give them an opportunity to promote their business and get a tax deduction. Contributions to the CSEA Education Foundation can be taken as a charitable deduction on your income taxes. Donation forms can be found at the CSEA Education Foundation website, which is cseaeducationfoundation.org.

Newsletter Survey

The Editorial Board is seeking input from the Membership about the kinds of information you want in the expanded format of the Newsletter. Please rank from 1 (low) to 5 (high):

- _____ Info detail about State and/or Chapter activities.
- _____ Tax information/ Tax Court case reviews.
- _____ Write-ups of what Members are doing.
- _____ Seminar and CPE opportunities.
- _____ Practice Management issues.
- _____ Pictures included.
- _____ Personal anecdotes/humor/and oddities.
- _____ I like getting the Newsletter by email and/or online at www.ietaxpro.com.

Please return to: editor@ietaxpro.com. Thank you for your input in helping the Editorial Board to continue putting out a Newsletter that is relevant and meets the needs of the Membership to know what is happening in the Chapter.

Tax Court Reviews

Paul Cheatham, EA

T.C. Summary Opinion 2010-107: The petitioner loses the battle, but wins the war. The petitioner/taxpayer (Ms. Brady) is requesting equitable relief under IRC Sec. 6015(e) from the liability associated with an alleged joint filing of a 2003 Federal tax return. Mr. Harris and Ms. Brady first met sometime towards the end of 2002. They were married on March 31, 2003. This was Ms. Brady's third marriage. The judge apparently has a sense of humor and stated, "Apparently, the third time is not always the charm." They separated in early 2004 and were divorced on July 26, 2004.

Ms. Brady was not employed during 2003 and otherwise had no obligation to file a Federal income tax return for that year. Nevertheless, she provided Mr. Harris with her Social Security number and the Social Security number of her child that lived with them. Mr. Harris then filed a joint Federal income tax return for them and signed Ms. Brady-Harris' name without her permission. Ms. Brady became aware of the 2003 liability when the respondent notified her that her \$28 refund claimed on her 2004 Federal income tax return was being applied to her outstanding 2003 tax liability.

In determining whether a non-signing spouse consented to file a joint return for any given year, various factors are taken into account, such as: (1) Whether the returns were prepared pursuant to an established practice of preparing and filing joint returns; (2) whether the non-signing spouse failed to object to the filing of a joint return; (3) whether an affirmative act was taken indicating an intention to file other than jointly; (4) whether one spouse entirely relied on the other spouse to file returns; (5) whether the spouse examined returns presented for a signature; (6) whether separate returns were filed; (7) whether the returns included the income and deductions of the non-signing spouse; and (8) whether the non-signing spouse was aware of the contents of the purported joint returns.

In denying equitable relief, but ruling that the joint return was invalid, the judge cited the following. The marriage lasted less than 18 months. They had no history of filing a joint Federal income tax return. The 2003 return was not prepared and filed until after they were divorced. The petitioner did not sign the return. She had no obligation to file a Federal income tax return for that year. Because the 2003 return Mr. Harris prepared is not a joint return (IRC Sec. 6013(a)), equitable relief under IRC Sec. 6015(e) is not available, nor is she liable for the joint liability.

INLAND EMPIRE MAGAZINE Publicity Campaign Feb. 2012

**From: Clara Barrett
PIA Chairperson**



Please use the attached form for your entry into the Inland Empire Magazine publicity campaign February 2012 Edition.

Deadline for your reservation & payment is **Nov 15,2011**
Cost is \$50.00 To be sent to:

**Clara Barrett EA
11519 Prosperity Lane
Moreno Valley, Ca 92557**

Entry form and payment can also be delivered to Clara Barrett at the Nov. and Dec. Chapter Meetings

Name of City: _____

Company Name: _____

Your Name: _____ EA

Phone number: (____) _____

Web Address: _____

Amount Enclosed: \$ _____

2011 Hot Tax Topics

Presented by

California Society of Enrolled Agents, Inland Empire Chapter

Vicki Mulak, EA “*Choice of Business Entities*”

Steve Sims, EA (Franchise Tax Board) “*Current Events from the Franchise Tax Board*”
Cynthia Anderson (Internal Revenue Service Appeals/Settlement Officer) “*Appeals Issues*”

Stephen Davis, EA (Moderator)



*Please let us know if you have concerns
with physical accessibility or if you need
any other special assistance*

Questions? Paul Cheatham EA 909-944-0446 or kim@rctaxhelp.com

Registration: 7:30 AM to 8:00 AM Seminar: 8:00 AM to 5:00 PM

Continuing Education Credit for EAs, CPAs, attorneys, and CRTPs. CSEA will issue certificates and maintain records of attendance. Program will provide up to eight hours continuing education at the intermediate to advanced level/

REGISTRATION INSTRUCTIONS:

- Complete the registration form below
- Seminar cost is \$150 for CSEA members and \$165 for non-members, which includes lunch. Send check made payable to “CSEA” with attached registration form to address listed below. Please mail a separate registration form for EACH registrant (you may copy this form). For credit card payment go to www.ietaxpro for secure lockbox.
- Requests postmarked after September 19, 2011 and walk-in registration, IF AVAILABLE, will be charged \$160 and \$175. PLEASE NOTE: No Refunds. Your canceled check or credit card authorization is your registration confirmation. No other confirmation will be sent.

Wednesday, October 19, 2011

San Bernardino Hilton Hotel

285 East Hospitality Lane

Mail application and check payable to CSEA to:

**Cheatham & Associates
8480 Red Oak Street
Rancho Cucamonga, CA 91730**

YOUR NAME _____ **EA, CPA, ATTY, or CTEC #** _____

COMPANY _____ **ADDRESS** _____

CITY _____ **ZIP** _____ **DAYTIME PHONE** _____

FAX: (____) _____ EMAIL _____ **@** _____

Please check if you wish a vegetarian lunch

Mark Your Calendars!!

Wednesday, September 14, 2011

Chapter Meeting — *FAMILY LIMITED PARTNERSHIPS, Frank Acuna*

4:00 Board Meeting; 5:30 Meet & Greet Social; 6:00 Dinner; 7:00 Program

Dinner choice of Vegetarian Plate OR Meat Lasagna, Fresh Vegetables, Salad, Garlic Bread and Chef's Choice Dessert

Chapter Meeting location: **Hilton Hotel, 285 E. Hospitality Lane, San Bernardino, CA.**

Tuesday, August 30, 2011

SEE Class Part II, La Sierra University

Wednesday, September 21, 2011

Brass Tax "Stocking Your Tax Tool Box", Ontario Convention Center

Wednesday, October 12, 2011

Chapter Meeting: San Bernardino Hilton

RDP's, Jean Nelson

Thursday, October 19, 2011

Hot Topics Seminar, San Bernardino Hilton

Tuesday, October 25, 2011

SEE Class Part III, La Sierra University

November 3-4, 2011

Clientwhys 1040 Review and Update,

Ontario Doubletree Hotel

Wednesday, November 9 2011

Chapter Meeting: San Bernardino Hilton

Amazing Tax Traps in Retirement Plans, Lee Martinson

Wednesday, November 30, 2011

Brass Tax 1040/540 Tuneup, San Bernardino

Wednesday, December 14, 2011

Chapter Meeting: San Bernardino Hilton

Ethics, Russell Fox

Friday, December 16, 2011

Brass Tax 1040/540 Tuneup, Ontario Convention Center

January 2012

Practitioner Seminar

May 2012

Chapter Meeting

June 2012

Chapter Meeting

Due to Hotel Policy dinners will not be provided without prior reservations. Chapter Program cost is \$40 for members (\$45 for non-members and guests) for reservations made by 4 pm on Friday preceding the program. Late reservations are \$10 additional and can be made until 12 noon Wednesday of the day of the program. If a reservation is made and one is a "no-show", the member will be billed for the missed reservation. Walk-ins to the Seminar are \$55. RSVP to jkincaidea@gmail.com or 951-204-4882.

The Inland Empire Chapter of CSEA accepts all VISA, Master Card, Discover, and American Express credit cards for payment of continuing education credits.

Sorry, no debit cards. To pay by credit card, go to www.ietaxpro.com, on left hand bar click "payment by credit card" and then download "IE Chapter Credit Card Form".

After you have completed and signed the Form, fax to Fax 951-687-1872 or attach to an email and send to: jkincaidea@gmail.com

All information must be received by 4 pm Friday preceding the monthly meeting to receive the lower rate.

*Register for the
Hot Topics Seminar*

**Become a Subscriber to the PIA
2011-12 Publicity Campaign**

*Audit and collections representation by
experienced Enrolled Agent. I will come to
your office or your client's. You
concentrate on tax preparation and let me
worry about the audits and collections.
Send your inquiry to dstacy@clpros.com
or call 951-203-9021.*

Chapter IdEA's is published May-January by the Inland Empire Chapter, CSEA. Classified ads are free to members up to 35 words; for non-members the cost is \$25. The Newsletter subscription is \$15 per year. It is distributed free to members of the Chapter. Checks payable to CSEA; include your name, address, email, and phone number; send to Jackie Kincaid, EA; 5924 Mt View Avenue; Riverside, CA 92504.
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Inland Empire Chapter CSEA

First Class Mail

Chapter IdEAs