



# Chapter IdEAs

*"To Promote the Professionalism and the Growth of Our Members"*  
CSEA Inland Empire Chapter August 2009



## *"Appeals, Fast Track Mediation, Collection Appeals"*

Annette Streeter, Appeals Area Director will be sharing a wealth of information concerning the Appeals Procedures within the Internal Revenue Service. She will address such topics as Fast Track Mediation, the Collection Appeals process, and making your Appeals more beneficial for your client. Issues which she spoken about include: Closing Agreements for Future Periods; Settlement Guidelines for Discounts on Family Limited Partnerships; CDP Hearings on \$6015 Issue; Settlement Specialist Discussions; Request for Transfer to Local Office; Claims For Refund on Subsequent Years; Collection Due Process Questions; and Alternative Dispute Resolution.

Annette began her career in the IRS as a Revenue Agent in Houston, TX. She worked as a Revenue Agent Group Manager and served in a variety of management positions in Houston. She was a Branch Chief in what is formerly known as the Taxpayer Service Division, with responsibilities of the PRP Program and walk-in offices in Chicago. She has worked as an Appeals Officer in Laguna Niguel, Appeals Team Manager in Los Angeles, Director of Appeals Processing Services in Manhattan, NY, and most recently as the Appeals Area Director in Riverside, CA serving Southern California, and the states of Nevada, Utah, Arizona, Colorado, Wyoming, and Montana.

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## PRESIDENT'S MESSAGE

*Don Stacy, EA, President*

It's summertime and we know what that means in the tax world – education. Because you are a serious practitioner you are taking refresher courses, courses to expand your knowledge, legal issues courses, courses in practice management, and software and technologies courses. Many of these courses count for our required CPE credits for the IRS and the Society. Remember that attending each monthly meeting we gain two hours of CPE credit, as well as a chance to share experiences and friendship with peers. None of us are really effective as "solo" operators. We all benefit from each other's experience and knowledge. After the rush and emotion-drain of the filing season, summer is a great time to reflect on our practices and how to improve our work and our profession.

We just finished our annual Chapter planning session in Ontario this past Sunday afternoon. Several exciting things are in the offing, such as our sponsored events, an improved website, even better speakers, and a newsletter we are all proud of. I want to thank the leaders who took time from their weekend to make plans for the future of the Inland Empire Chapter of CSEA!

For those attending last month's meeting I hope you are working on your homework assignment. Use the information in this Newsletter about our speaker to invite fellow EA's to our meeting. Remember the president's prize that will only be available to those who invite someone who actually attends the meetings.

Another exciting development this year is that CSEA will be issuing news releases about twice a month. These will be spread among our members for making changes like adding a quote from YOU, the local tax professional, before you submit them to your local paper. You may contact our Chapter PIA Chair Clara Barrett, EA for a copy or download them from the media room at [csea.org](http://csea.org) (there's a link on the home page).

Our speaker this month promises to be very appealing; She is Annette Streeter, Area 9 Appeals Director for the Internal Revenue Service. See you at the meeting.

## UPDATE FROM THE BOARD OF DIRECTORS

*Pat LaRue, EA, Secretary*

At the July Board meeting reports were heard from various committees and the Treasurer Report was given.

Don McAllister, EA presented a revised proposed budget. This was approved.

President Don Stacy, EA shared several ideas to help increase membership and meeting attendance during the year. These included encouraging members to make personal contact with Chapter members who haven't been at a meeting in the past year and invite them to attend.

Paul Cheatham, EA shared current CSEA news.

Later that evening, following the program, Ken Alvarado, EA was installed as Director; Don Stacy, EA was installed as President and Dave Dekoekkoek, EA was installed immediate Past President. Dave was presented with a Past President plaque. The Booster of the Year award was presented to Kim Weishan, EA and the Enrolled Agent of the Year award was presented to Joe Ligori, EA. Kim has worked hard at the registration table and Joe is responsible for our Website.

The next meeting of the Board of Directors will be held on August 12, 2009 at the Hilton Hotel in San Bernardino.

## CSEA DIRECTOR'S REPORT

*Paul Cheatham, EA*

Wow, how quickly time flies! I can't believe that I have already finished my first 2-yr term as the CSEA Director from our Chapter. Two years ago our economy was robust and now we are in the middle of the most significant recession since the Great Depression. I am happy to report that CSEA is weathering the storm. Revenues are down, but so are expenses. Membership renewals do not seem to be adversely effected in any substantial way. I believe this is attributable to the value

## 2009-2010 Board of Directors

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CSEA delivers to our members.

The last CSEA Board Meeting was held in Torrance from June 26 thru June 28. The lengthy discussions dealing with governance seem to be a thing of the past now that we have adopted process governance as our model. While all this is still new, my take on what "process governance" means is that basically staff is empowered to deal with the day-to-day affairs better and leaves more time for the Board and its committees to deal with longer-range policy and strategic issues. During the coming year, I expect to see emphasis on assisting members incorporating new technology into their practices, recruiting new members and developing an EA career track program. It is gratifying to see the leadership of CSEA demonstrate such concern for members.

I foresee that Connie Bracher and Don Stacy will continue their activities at the State-level, which is great for our Chapter. It gives us a "louder" voice in our Society. I would encourage other Chapter members to get involved at the State level; it is actually quite a rewarding experience. I have agreed to serve a second two-year term as a CSEA Director, but I believe it is in the best interest of the Chapter, and CSEA, that I give others a chance to serve after that. For the current year, in addition to my responsibilities as a Director, I will be serving as Chair of the CSEA Audit Committee, as a member of the Public Information Awareness Committee, as a member of the Membership Committee and as a supporting member of Finance and Budget Committee.

As always, please feel free to contact me concerning any issues or concerns you may have about CSEA. I believe that one of the most important functions of a Director is to listen. Thank you for providing me with the opportunity to serve our Society in such interesting times.

## CSEA ANNUAL MEETING

*Connie Bracher, EA, Chapter Representative*

It was fun returning to the State CSEA Annual Board and Committee Meetings on June 27th & 28th after being absent for the past year. I got to see lots of old faces and meet some new faces.

Dave Shaw, EA presided as the newly elected CSEA President. I've worked quite a little bit with Dave over the past years. During my term as Chair of the Disaster Committee, Dave and his partner Randy Meyer, EA, spearheaded a determination by the IRS and FTB, with the assistance of Congressman Herger, over the taxation of the settlements from the Paterno vs. California case (the Yuba City flood settlement.) I attended a Town Hall Meeting in Yuba City, together with the above powers that be, and our then President Norman Golden, EA, to go over the particulars of the issue with the residents. The "Enrolled Agent" received a great deal of publicity and credit due to Dave and Randy's determination and work. Go Dave! Then two years ago, as I was the State Legislative Committee Chair, Dave, as 2nd VP, was my COG officer (which means he attended all of my committee meetings and assisted me whenever I needed it.) I'm looking forward to a promising year with Dave at the helm.

I joined the Bylaws Committee, which is chaired by the very experienced and knowledgeable Vicki Mulak, EA; the Membership Committee chaired by the upcoming powerhouse Rose Hablitzel, EA, and the PEPCO Committee, chaired by Anne Arms, EA, this year's recipient of the "EA of the Year Award" and the "Tom Hess Award." With these three dynamic chairs, I look forward to a very successful and exciting year.

The Board meetings are held four times a year: June is the Annual Meeting electing the officers and kicking off the year; then again in September, January, and closing the year in May.

The site of the Annual Meeting changes from year to year with a Chapter hosting the event. This year's meeting was held in Torrance. Next year's meeting will be in the Sonoma Wine Country hosted by the North Bay Chapter. This could prove to be really fun so mark your calendars!

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September's and January's meeting are usually held in Sacramento with the January meeting giving emphasis to our rubbing elbows with our Legislators. May's meeting is usually held in Reno connecting with the Supers – so if you're planning on going to Supers, stick around an extra day or two and see your organization in operation. All members are always welcome!

Our Chapter was well represented in Torrance with Paul Cheatham, EA, CSEA Director, Don Stacy, EA, Chapter President, and myself CSEA Representative.

The Board meetings are a lot of fun and the networking is great! We welcome all members to feel free to attend.

## LEARN & SHARE

### Are you familiar with Form 7216?

Submitted by Deborah St.Martin, EA who attended the IRS Tax Forum in Las Vegas.

New regulations under IRC §7216, Disclosure or Use of Tax Information by Preparers of Returns, became effective January 1, 2009. (Note this is not a new law --just revised and updated.) Revenue Procedure 2008-35 provides some very specific regulations including specific form and content that must be used in obtaining consent from our clients to disclose and/or use tax return information. These updated regulations apply to ALL paid preparers along with software developers, ERO and others involved in the preparation of tax returns, not just those covered by Circular 230. A violation of section 7216 is a misdemeanor!!!!

These regulations apply to Individual, Corporation and Partnership returns only. Of specific exception are employment and estate tax returns. The Statue explicitly prohibits disclosure or use of tax return information unless there has been a specific exception listed. The overall exception is, "may disclose or use tax return information to prepare or assist in preparing tax returns". Thankfully, the preparation of State and local tax returns and estimated tax forms are also permitted uses. Tax Return Preparers has been defined to include our employees, consultants, e-file providers, contractors; and, thankfully, computer repair technicians.

Of significance is, if you are working with an independent bookkeeping firm (and in certain situations even with your own in-house bookkeeping staffs) you must obtain a disclosure authorization from your client to disclose tax information to the bookkeeper. Obviously, disclosure authorization is needed for financial planners (even within your firm) and lenders.

Make it a top priority to become very familiar with these regulations.

## Awards Committee

At the June 8th Chapter meeting, the Inland Empire Chapter of Enrolled Agents recognized the following individuals who having contributed to the enhancement and/or improvement of the status of the Chapter:

**Joe Ligori, EA** was honored with the Enrolled Agent of the Year award for all his work in developing, improving, and maintaining

the Chapter Web-Site. Inland Empire Chapter now has a first class website that provides the membership with valuable information as well as means to distribute information to the membership very quickly.

**Kim Weishan** was honored as the Booster of the Year for her contributions to the administration, operation, and smooth functioning of our Chapter monthly meetings and sponsored events registration processes.

**David Dekoekkoek, EA** was honored for his outstanding commitment and leadership of the Inland Empire Chapter of Enrolled Agents, while severing as the 2008-2009-program year President.

To all of the Honorees we thank you for all the time and hard work you have put into the success of the Inland Empire Chapter this past year.

## Advanced Representation Seminar

**Steve Davis, EA.** Seminar Chair, reports on more details on the CSEA Advanced Representation Seminar scheduled for Tuesday, Oct. 27 from 8am-5pm at the San Bernardino Hilton. He has confirmations from: Bill Leonard (BOE) speaker and Todd Gilman (BOE Taxpayer Rights Advocate) panelist; tentative confirmation from Steve Sims EA (FTB Taxpayer Rights Advocate); and an unconfirmed request from Stan Adge (EDD Taxpayer Rights Advocate). The seminar will split 50/50 between IRS & CA.

## IRS Liaison Committee

**Steve Davis, EA** reports from the meeting of June 15, 2009 the following:

The IRS Fresno Campus tour is part of a two day program. The July 30 schedule includes several seminars with an IRS campus tour on July 31.

Annette Streeter, Appeals Area Director, and our Chapter Our August speaker, oversees 1800 employees now, and is hiring 414 more.

Fran Carroll, RA Gp Mgr, said that SB/SE is hiring 2300-2500 nationally. There were 150 new Revenue Agents hired in Southern California in June, with another hiring group set for Sept. There are 5 RA groups in San Bernardino, totaling 60 RAs. IRS is also hiring another group of TCOs (Tax Compliance Officers, formerly office exam) in San Bernardino.

New Revenue Agent training looks like this: 1 wk orientation, 8 wks at the post-of-duty with some computer self-study, 3.5 wks of class (1040), 6 months later another 3.5 wks of class (corp), and later another 3.5 wks (flow thru entities). I forgot to mention the 2 years of on-the-job training by EAs/CPAs.

Mary Padilla, RO Gp Mgr, reported on the Revenue Officer hiring for the Santa Ana Territory: 10 in Santa Ana, 22 in San Bernardino, and 7 in Palm Springs.

For those amending 2008 1040s for the \$8000 new homeowner credit, attach the escrow closing statement to the 1040X to speed up the refund.

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# Mark Your Calendars!!

Wednesday, August 12, 2009

**Chapter Meeting** — "Appeal Procedures" Presenter: Annette Streeter

**4:00 Board Meeting; 5:30 Social; 6:00 Dinner; 7:00 Program**

*Dinner choice of Vegetarian Plate or Chicken California, Green Salad, Rice Pilaf, Vegetables, Rolls and Butter, and Dessert*

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

**NAEA National Tax Practice Institute & Annual Meeting** Sheraton Baltimore Center City Hotel, Baltimore, MD

August 9-12

Wednesday, September 9, 2009

**Chapter Meeting:** Lynn Freer, EA, Spidell Tax

Wednesday, October 14, 2009

**Chapter Meeting:** Social Security Issues

Tuesday, October 27, 2009

**Advance Representation Seminar,** San Bernardino Hilton.

Wednesday, November 11, 2009

**Chapter Meeting:** David Smith

Wednesday, December 9, 2009

**Chapter Meeting:** David Shaw, EA, CSEA President

Wednesday, January 13, 2010

**IRS Practitioner Seminar,** San Bernardino Hilton

Wednesday, May 12, 2010

**Chapter Meeting:** Joni Terens, EA

Wednesday, June 9, 2010

**Chapter Meeting:** Sherrill Gregory, EA

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. Walk-ins to the Seminar are \$55.  
RSVP to kathy@ctbpro or 909-466-6900.

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](http://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 909-533-2159 or attach to an email and send to: kathy@ctbpro.com. All information must be received by 4 pm Friday preceding the monthly meeting to receive the lower rate.

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Inland Empire Chapter CSEA

# Chapter IdEA's

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