

PRESIDENT'S MESSAGE - November 2008

David De Koekkoek, EA, President

According to the campaign rhetoric, there will be major tax changes next year. Sounds like full-employment for tax professionals no matter what your political persuasion is. So regardless of who wins the election, EA's will be the real winners! By the time of our next meeting on the 12th, we'll know the election results. It will be an interesting election--especially for one of our Chapter EA's! **Deborah St. Martin** is managing her husband's campaign for a seat on the Beaumont City Council. We wish them success! It is a good thing elections are in November and not February or March! (FYI: The other Chapter member that is serving on a city council is **Glenn Duncan** of Chino.)

Our web-site continues to gain functionality under **Joe Ligori's competent guidance**. One of the newest sections implemented is the Lockbox for members. In this section our agendas and minutes for the year to date are posted as well as some of our governance documents—Standard Operating Procedures and Strategic Vision. A credit card form and the EA Recruitment Brochure are also available. We will be adding our bylaws and reviewed financials also. You will need the User ID and password to access the Lockbox. Please contact any board member for this information. Their phone numbers and emails are on the un-locked portion of the web-site. There are also a number of useful links, a tax calendar, on-line CPE and a great section on Tax Tips. The Tax Tips section has 16 changes for 2008 listed and explained. Our web-site is becoming very useful and easy to navigate. Check

it out! Thanks Joe for your excellent and diligent work!

The Advanced Representation Seminar on the 21st of October was a real success. There were about 45-50 in attendance who gained some good insights into the IRS e-services and the amount of information readily available to us there. We had some very knowledgeable and helpful IRS personnel (yes, they do exist) on hand and we received a very valuable binder of the presentation outlines and reference materials. This was nicely prepared by **Steve Davis, Mike Dominguez** and their crew. There may be a few left for sale. Just contact Steve at atssteve@earthlink.net.

Looking forward, we are planning a special session on ethics at our December meeting led by our first vice president, **Don Stacy**. From the initial planning, this promises to be an interesting and entertaining session. I know you are thinking that an entertaining two-hour session on ethics is an oxymoron. Stay tuned and complete your annual ethics requirement for \$35 at the same time!

We are looking forward to a good session on estate issues by Dennis Sandoval at our November meeting. As we age, so does our clientele. This means we have more estates questions from our clients and more of them are becoming executors and successor trustees. When that happens, they will often seek our advice. Knowing how to advise them and when to pass them off to a competent attorney is becoming a necessity. See you the 12th!

Dennis Sandoval Specialist in Estate Planning, Elder Law and Taxation at November Meeting

Dennis Sandoval returns to the Chapter as the presenter at the November meeting. His up to date information is readily received by those who have attended his past presentations at the Chapter. Dennis is the only attorney in California that has certifications in the three areas of estate planning, elder law and taxation. He received his Certified Estate Planning, Trust and Probate Law Specialist designation from the California Bar Board of Legal Specialization in 1998. He received his Certified Taxation Law Specialist designation from the same organization in 2000 and he became a Certified Elder Law Attorney in 2004, as passing all the requirements established by the National Elder Law Foundation. In addition to these three certifications, he also has a Master of Law Degree (LL.M.) in Taxation Law, which he received cum laude from Golden Gate University College of Law. He received his Juris Doctorate (J.D.) degree cum laude from Western State University College of Law and his Bachelor of Arts degree in Business Administration from California State University at Fullerton.

In 1992 Dennis broke his neck and back in a car accident. As a result of his injuries, he was left paralyzed. The experience he has subsequently gained has become invaluable in his work with the disabled and senior communities. He has first hand experience in dealing with the physical and emotional aspects of having a disability and how the system works for those requiring care.

Before becoming an attorney, Mr. Sandoval owned a tax planning / prepa-

ration and financial planning firm in Orange, California. During the time he practiced in this area he received his Certified Financial Planner (CFP), Registered Financial Consultant (RFC) and Enrolled Agent designations. Although Dennis longer practices as a financial planner, the knowledge and experience he gained he uses in the planning of his clients estates, as well as working with their tax and other financial advisors.

In addition to overseeing his estate planning, elder law and tax law practice in Riverside, California, Dennis serves as the Director of Education for the American Academy of Estate Planning Attorneys, a nationwide membership organization of attorneys specializing in estate planning. He is also a member of the National Academy of Estate Planning Attorneys, where he serves on the steering committee for the Tax Law Special Interest Group and as Secretary for the Southern California Chapter. Dennis is also a member of the Riverside County Bar Association (he was the 2003 / 2004 chairperson of its Estate Planning Section), the Orange County Bar Association (where he is a member of its Estate Planning, Elder Law, Tax Law, Social Security Law and Dispute Resolution Sections), the Los Angeles County Bar Association and the American Bar Association (where he is a member of its Probate, Trust and Real Property, Taxation Law and Dispute Resolution Sections).

Mr. Sandoval currently teaches attorney legal education courses for the University of California at Riverside Extension as well as conducting education-

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al seminars for the general public and for financial professionals. His classes for professionals and the general public consistently get high praise from the attendees. One can get further information at his website: <http://www.elder-lawanswers.com>.

Dennis grew up in Riverside, California, where he attended Our Lady of Perpetual Help grade school and Notre Dame High School. He was active in many sports, lettering in football and wrestling. His hobbies include building wooden model ships, photography (above ground and underwater), as well as scuba diving. He lives in Norco, California with his wife and three girls, along with their menagerie of pets, including 4 dogs, 8 cats, 3 tortoises, 1 chinchilla, 1 cockatiel, and numerous fish, frogs and fowl that inhabit the pond on their property.

Update from the Board of Directors

Norma Rae Hill, EA, Secretary

At the October Board meeting reports were heard from the Awards, Bylaws & SOP, Newsletter, PIA, Business Retention, Nominating, Treasurer, State Director and Web Site committees.

Don McAllister EA Chair of the Awards Committee states that nominations are now open and he handed out nomination forms at the meeting.

Dawn Powers, EA as Bylaws & SOP Chair brought some needed changes to the Bylaws dealing with grammar problems and duplications. She will present a rewrite on certain areas to the Board next meeting.

Kenneth Alvarado, EA Chair of the Business Retention Committee let us know he has 12 members and it was discussed by the Board that if an actual emergency situation were to arrive that we would email members to see if more could be found to help.

Don Stacy, EA agreed to moderate and put together two hours of Ethics for the December Chapter Meeting.

Newsletter contributions are welcome to be submitted to Richard Franke, EA and the Board voiced their appreciation for the fine job he has done with the newsletter this year.

Clara Barrett, EA made another call for those who would like to place ads in the Inland Empire Magazine. She mentioned that she is still getting some reservations for ads without an accompanying payment and reiterated that payment is necessary to reserve ad space.

The new additions to the Web Site put in by Joe Ligori, EA were mentioned such as the fact that pictures are up now and there is a new "Lockbox" area for members only. Members are encouraged to check out the Web Site and submit any comments or suggestions to Joe Ligori, EA.

Paul Cheatham, EA our CSEA Director stated he was waiting for the South Bay Chapter to detail the type of volunteer help they are needed from us in putting on the next annual meeting. More information on what is needed will be following.

The next meeting of the Board of Directors will be held on November 12, 2008, 4:00pm at the Hilton Hotel in San Bernardino.

CSEA's Jim Stern Legislative Day January 9, 2009 at the State Capitol! Mark Your Calendars Today!

Don Stacy, EA, Chair

Have a fun day with us as we visit our elected State senators and representatives in their offices in Sacramento as part of CSEA's efforts to promote the Enrolled Agent designation. Featured speakers for the day will be Assemblyman Dave Jones and Senator Bob Dutton. The focus of the meetings will be California's budgeting process and the work of the Revenue and Tax Committees.

Our day will start with a continental breakfast at the office of our CSEA lobbyist, Aaron Read and Associates. Following this will be visits to the Capitol, lunch, and then our speakers in the afternoon.

We have arranged for special rates at the Courtyard Marriot Cal-Expo of only \$89 per night. You can register for this event online at www.csea.org/events or contact our legislative chair, Don Stacy at dstacy@clpros.com.

2009 Awards Nominations

Don McAllister, EA, Chair

IT IS TIME FOR US TO RECOGNIZE THOSE INDIVIDUALS IN OUR CHAPTER WHO HAVE CONTRIBUTED TO ENHANCING AND/OR IMPROVING THE ORGANIZATION IN GENERAL SPECIFICALLY THE CHAPTER OR CSEA.

THE AWARDS CHAIR WILL ACCEPT NOMINATIONS FOR THE INLAND EMPIRE CHAPTER ENROLLED AGENT OF THE YEAR AWARD, THE JIM KANNOUSE AWARD, AND INLAND EMPIRE BOOSTER OF THE YEAR AWARD UP UNTIL THE NOVEMBER MEETING.

THE INLAND EMPIRE CHAPTER ENROLLED AGENT OF THE YEAR NOMINATION SHOULD BE AN INDIVIDUAL WHO HAS CONTRIBUTED SIGNIFICANTLY TOWARD THE ENHANCEMENT OR IMPROVEMENT OF THE STATUS OF ENROLLED AGENTS IN GENERAL, the INLAND EMPIRE

CHAPTER OR AT THE STATE ORGANIZATIONAL LEVEL.

THE JIM KANNOUSE AWARD NOMINATION SHOULD BE AN INDIVIDUAL THROUGH HIS/HER VOLUNTEER EFFORTS HAS SIGNIFICANTLY ENHANCED OR IMPROVED THE STATUS OF THE INLAND EMPIRE CHAPTER AND MADE CONTINUING CONTRIBUTIONS TO INCREASE MEMBERSHIP AND OFFER OTHER PROGRAMS FOR THE BENEFIT OF CHAPTER MEMBERS.

THE INLAND EMPIRE BOOSTER OF THE YEAR AWARD NOMINATION SHOULD BE AN INDIVIDUAL WHO HAS CONTRIBUTED SIGNIFICANTLY TO THE CHAPTER ENHANCEMENT AND IMPROVEMENT THROUGH ADMINISTRATION, OPERATION AND SMOOTHER FUNCTIONING OF OUR CHAPTER WHO IS NOT AN ENROLLED AGENT.

NOMINATIONS MUST ONLY COVER CONTRIBUTIONS FOR THE 08-09 FISCAL YEAR. FORMAT MUST INCLUDE NAME, LISTINGS OF SPECIFIC EFFORTS AND ACHIEVEMENTS.

NOMINATIONS TO BE SUBMITTED TO AWARDS CHAIR: Donald H. McAllister, EA

Fax: (951) 688-3263; email: dhmcall@pacbell.net; mail: 4408 Summit Ridge, Riverside, CA 92505, or in person at the November meeting.

Practice Retention Sign-Ups!

Ken Alvarado, EA, Chair

What would become of your practice if you were incapacitated (especially during tax season), or even worse, you died? We don't like to think that such thing will happen to us, but no one ever know what tomorrow will bring. So it is best to be prepared. Some of you may have qualified staff to handle your practice at such a time, but for many of us, our practice would suffer tremendously, or perhaps shut down completely without our being there to run it. Also, if you have disability insurance, it may pay the bills for awhile, but it does not give you protection from losing your client base. This is why the Practice Retention Committee was formed in 2007. Who better than your colleagues, Enrolled Agents from your Chapter, to help you save your practice!

Our Chapter has vast knowledge and many years of experience in all aspects of taxation!

As with many services, this cannot be done for free. The cost of practice retention is 50% of the distressed practice's client fee. This is a bargain to save a practice.

I strongly urge the membership to consider signing up for this valuable service which the Chapter offers its members as a benefit of belonging to CSEA. It is a benefit that I hope none of us ever will have to use! Along with signing up your practice, also consider being a volunteer. No one can predict where the need might be or how many people will be needed. For more information, you can e-mail me at alvaradotaxman@verizon.net; or fax me at 951-905-52117; or call me at 909-794-2901.

QUICKFINDER

Barbara Robertson, EA

Attend our meetings and sign in!!! Enjoy comradeship with your peers!!! Members attending five or more meetings from May 2008 through December 2008 will receive a free 1040 QUICKFINDER. Those attending six or more, will in addition receive a free BUSINESS QUICKFINDER.

The following attendees have earned both books: S Andrade, P Cheatham, S Davis, D Dekoekkoek, M Dominquez, K Dunn, R Franke, N Hill, P Jipp, J Kropf, J Ligor, P Ligor, D McAllister, J McReynolds, B Robertson, D St. Martin, D Stacy, M Toohill, R Uehle, and J Vine.

Those attending attending five meetings are K Alvarado, J Baker, T Becker, L Blatterman, C Bracher, S Hannon, M Johnson, P LaRue, S Powers, S Tressler, T Warren, and G Watson.

Those attending four meetings are B Barnes, C Barrett, L Beeken, O Pagan, and D Phillips.

YOU STILL HAVE TWO MORE MEETINGS TO QUALIFY FOR BOTH REFERENCE GUIDES. SEE YOU AT THE MEETING!! If you do not qualify for a free book or need additional copies for your office, you can place an order to purchase them at a discounted rate at our November meeting. Contact Barbara Robertson, EA.

PIA Project — Inland Empire Magazine Ad

Clara Barrett, EA, Chair

The last chance to get your ad included in the Inland Empire Magazine will be at our next Chapter meeting on November 12. We will need both your reservation and payment at that time. I have seen the previews of the ad and I am excited about it.

This magazine ad will appear in the Feb 2009 edition that will hit the newsstand sometime around the middle of January. As I previously stated, this ad will be included in the hardbound edition that is placed in area hotels for the next year. It is a pretty good deal for only \$40.00 as the Inland Empire Magazine has a circulation of 86,800 homes, 14,220 business and executives, 45,600 medical offices, 35,000 guest room visitors at area hotels and, and is included in 1,200 Newcomer and relocation kits. The Total circulation is 182,870.

You can send your reservation to: Clara Barrett, EA, 11519 Prosperity Ln. Moreno Valley, CA 92557 phone 951-924-6450.

Increasing EA Exposure in the Inland Empire for CSEA

Paul Cheatham, EA

I participated in a Home Foreclosure Prevention Seminar on October 18 in Upland on a panel as "the Tax Professional". Amy Smith (IRS) requested that some EA's volunteer to answer tax questions. The event was hosted by San Bernardino

County Supervisor, Paul Biane, and the U.S. Department of Housing and Urban Development (HUD). Basically, they are trying to facilitate mortgage modifications between the lenders and whole lot of distressed borrowers.

What I learned from my participation is that there are several non-profit 501C(3) organizations, like the Inland Fair Housing and Mediation Board that will assist homeowners in negotiating with their lender. Nobody had anything good to say about those companies who negotiate with lenders for a fee. Many times the homeowner lacks the expertise to deal effectively with the lender. Doesn't this sound like our clients trying to deal with the IRS auditor or collector? It is much the same problem.

By volunteering I was able to fulfill Amy Smith's request to our Chapter. I also had the opportunity to chat with Paul Biane and interact with his staff, a lead attorney with the San Bernardino District Attorney's office and others. The time passed quickly.

The networking was beneficial for CSEA and EA's in general. Also, it v probably good for me individually. When David De Koekkoek asks if you could volunteer to represent our Chapter for such an event, just say "yes".

Learn & Share

Deborah St. Martin, EA

According to Brass Tax Seminar and Manual, the short sale of a residence will be much more likely to generate Cancellation of Debt than a foreclosure. In a true foreclosure, there is no debt relief. In a short sale, most lenders will probably issue a 1099-C. Thus it would be better to have the higher sale price of a foreclosure because gains of up to \$250,000 per taxpayer can be excluded and COD is not then an issue. This makes life much simpler for both the taxpayer and tax preparer. If there does happen to be some capital gain, it will be taxed at a lower rate than COD, which is treated as ordinary income.

Mark Your Calendars!!

Wednesday, November 12, 2008

Thurs/Friday November 6-7, 2008

Wednesday, November 12, 2008

Monday, November 24, 2008

Wednesday, December 10, 2008

Wednesday, December 17, 2008

Tuesday, January 6, 2009

Wednesday, May 13, 2009

Wednesday, June 10, 2009

Chapter Meeting — Dennis M. Sandoval, A PLC
4:00 Board Meeting; 5:30 Social; 6:00 Dinner; 7:00 Program

Client Whys Update, Ontario Hilton
 Chapter Meeting — Estate Attorney Dennis Sandoval
 Brass Tax Update San Bernardino Hilton
 Chapter Meeting, Tax Resources with Quickfinder
 Brass Tax Update Ontario Convention Center
 IRS/CSEA Practitioner Seminar, San Bernardino Hilton
 Chapter Meeting
 Chapter Meeting
 Beginning with the May 2009 meeting there will be a price increase

The Inland Empire chapter of CSEA is now able to accept all VISA, Master Card, Discover and American Express credit cards for our monthly meetings and continuing education. Sorry, no debit cards. You will find an insert in the newsletter that will help you provide all of the information needed to charge your card. After you have completed and signed the form, fax to 909-533-2159 or attach the form to an email and email to Kathy@ctbpro.com. If you are charging a monthly meeting, you will still need to get this information to me by Friday before the meeting to get the lower meeting rate.

Due to Hotel Policy dinners will not be provided without prior reservations. Seminar cost is \$35 for members (\$40 for non-members and guests) for reservations made by 4 p.m. on Friday preceding the program. Late reservations are \$10 additional and can be made until 12 noon Wednesday of the program. Walk-ins to Seminar is \$45.
 RSVP TO: kathy@ctbpro.com or 909/466-6900. THANK YOU

Meeting Location: Hilton Hotel San Bernardino, 285 E. Hospitality Lane

November MENU

Green Salad
 Sliced Fresh Turkey Breast
 Pan Gravy and Cornbread Stuffing
 Fresh Cranberry Orange Relish
 Yams
 Fresh Vegetables

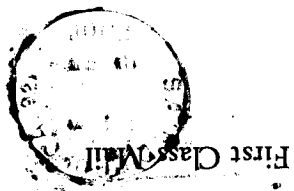
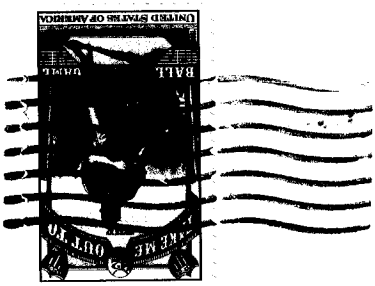
Roll and Butter
 Dessert: Pumpkin Pie

If you want to select Chef's choice Vegetarian Dinner (Let us know when you RSVP - Advanced notice required)

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 Richard Franke, EA, Editor; 4251 Park Avenue, Hemet, CA 92544.
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