



# Chapter IdEAs

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



## *AMAZING TAX TRAPS IN RETIREMENT PLANS— NOVEMBER TOPIC*

*David DeKoekkoek, EA, Program Chair*

Are you aware that spouses have special tax advantaged privileges that other inheritors of retirement plans don't have, but those privileges can be lost if the beneficiary form for their retirement plan is not filled out in the right way (it happens all the time). Non-spouses also have privileges that can be forfeited, accelerating the taxes due on the plan. There are also amazing tax traps in rollovers and divorce situations that many people are not aware of.

Lee Martinson goes over these and many other little known issues in his presentation. He is a specialist in IRS retirement plan rollovers and distribution rules — rules that few people know, including accountants and financial planners. Lee is also the president of the Citrus Belt Chapter President of the Society for Financial Awareness (SOFA), a 501(c)3 Non-Profit Educational Public Speaker's Bureau. SOFA organizes free workshop seminars for employees to help the employer comply with IRS Code 404(c) requirements, which says that they are supposed to provide educational opportunities for their employees to be able to make better informed choices in managing their benefits.

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## PRESIDENT'S MESSAGE

*Pam Jipp, EA, Inland Empire Chapter President*

For those unable to attend our November Dinner meeting I wish you all a Happy Thanksgiving. Do what is most important at this time of year, and all year. Spend time with your Family and loved ones and create wonderful memories.

This meeting we will have as guest's attendees from our SEE class as well as our newest passer of the SEE exam – Merry Moore. Please extend a warm welcome.

As I write this, like many of you, I am recovering from the October filing deadline. Of course, we continue to work with clients that do not believe in deadlines or have representation issues. As busy, as this makes us it gives us the opportunity to present ourselves as "The Tax Professionals" all year. We know that tax season does not end on April 15 but deadlines continue throughout the year in one fashion or another.

This week I was able to attend the Hot Topics Seminar. Vicki Mulak provided great information on business entities. Steve Sims presented us with updated information on what is happening with the FTB. As always Steve's delivery of this information was as funny as it was informative. IRS speakers gave us tips and reviewed

procedures for the Appeals and Collection process.

Whether it is a dinner meeting or a seminar I recommend every one of our Chapter Members attend as many of our Chapter events as possible. I understand finances are always at the forefront in making a decision to attend. I have found that rarely have I attended an event and not come away with some information that I can take back to my practice and apply to my clients and in the end increase my sales.

As a Member, I get a discount on Chapter Events that provide skills for me to apply to my practice and make far more money than the cost of the event. In addition I get the opportunity to connect with other Tax Professionals that are always willing to provide advice. This decision is simple. I will take advantage of this opportunity every chance I get.

Please take the time to go to the CSEA Education Foundation website and either donate an item or bid on an item. This Foundation provides scholarships to EA's that want to expand their tax knowledge or non-EA's who want to take the SEE exam. We certainly want to support anyone who wants to become a better tax professional.

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## Update from the Board of Directors

Joel Hendriks, EA, Secretary

The October meeting of the Board of Directors was held on October 12, 2011. The Minutes from the August meeting were corrected and approved. The Treasurers report was reviewed and accepted pending the annual review.

The Board approved a motion requesting that we offer the \$150 seminar cost for the October 19, 2011 "Hot Topics Seminar" through October 19, 2011 and offer the Seminar at half price for full time students and SEE class students.

The Board approved a motion from the By-Laws Committee to amend several articles of the Chapter's By-Laws. These changes are published in this Newsletter and will be voted on at the November meeting.

CSEA President, Jean Nelsen, EA updated the Board on what is happening at the State level. The Board also brought some concerns to President Nelsen, which she promised would receive prompt attention.

The next Board Meeting will be held November 9, 2011 at the Hilton Hotel in San Bernardino, CA at 4:00 p.m.

## October Program Review

Henry Broussard, EA

Jean Nelson, EA has been practicing as an EA in San Francisco since 1983. Currently she is serving CSEA as President. She prefaced her presentation with a few facts about Enrolled Agents. She said at a recent luncheon Commissioner Shulman stated that in IRS's opinion EA's are the most knowledgeable tax preparers in the nation.

Preparing a tax return for Registered Domestic Partners and/or Same-Sex Married couples became more complicated in 2010 affecting more than 18,000 married couples and 58,000 RDP in California. While a California tax return can be filed as Married Filing Joint, the Federal return must be filed as single. However, an IRS Chief Council and IRS Private Letter Ruling state that an RDP in California must report one-half of the community income. This is a substantial change from tax years 2009 and prior. That includes Wages, Salaries and other pay received for services, income derived from assets acquired during the marriage/partnership while domiciled in a community property state and income from assets that the spouse/partner agrees to convert from separate property. Separate income includes social security benefits; distributions from IRA's, SEP IRA's, SIMPLE IRA's, and Coverdell Education Savings Accounts; income earned from separate property; income earned while domiciled in a non-community property state etc. The complete list is available in Publication 555. Also, the Publication has a worksheet that can be used to make those splits. The worksheet must be attached to the tax return and the return paper filed. She then had 5 examples of the process. It is advisable that we familiarize ourselves with Pub 555 before attempting to prepare these returns. They will no doubt create almost immediate communication with IRS, so she advises that we obtain a 2848 at the same time we prepare the return. In addition to her prepared material, she provided us with a Q&A available on IRS.gov. We should keep that Q&A, Pub 555 and her hand-out close at hand for reference when the occasion arises.

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*About the reviewer—Henry has been preparing tax returns professionally since 1976; he has been an EA since 1988; became a Graduate Fellow of the National Tax Practice Institute in 1997; and started his private practice in tax preparation & representation in Laguna Hills in 1988 when he moved to Desert Hot Springs from 2009 to the present.*

## Hot Topics Seminar Review

*Patty Nash, CPA*

The Hot Topics Seminar was very helpful. Vicki Mulak's classes are always informative and her upbeat personality makes any class she teaches enjoyable. I also especially enjoyed listening to FTB Taxpayer Advocate Steve Simms. He combines his stand-up comedian talents with his update of what's currently happening at the Franchise Tax Board. In reality, no taxing agency is very humorous but still he made me laugh... especially when he informed us that the FTB is "BFF" with lots of people on social networking sites which makes their job of finding people much easier these days. Something to remember!

*About the Reviewer: Patty is a Certified Public Accountant who concentrates on Corporate tax issues. She has been associated with Paul Cheatham in his practice for the past six years.*

## CHAPTER NOTES

### Membership Committee

*Peggy Ligori, EA, Chair*

Congratulations to Merry Moore, a Professional Associate of our Chapter, who just passed all 3 parts of the EA Exam.

### Hot Topics Seminar

*Paul Cheatham, EA, Chair*

The Hot Topics Seminar, held on October 19th at the San Bernardino Hilton, was well received. Ninety percent of the participants gave it an excellent rating. With the remaining all rating it above average. It was considered informative and Steve Sims from Franchise Tax Board was in his usual entertaining form.

## QUICKFINDER Report

*Barbara Robertson, EA*

The tally for those Members who have earned Quickfinders by attending Chapter Meetings through the October Meeting are:

1. Those earning both a 1040 Quickfinder and a Business Quickfinder for attending six meetings are: S. Adrade, C. Barrett, C. Bracher, D. Dekoekkoek, J. Hendricks, N. Hill, D. Martin, D. McAllister, D. Stacy, S. Tressler and R. Uehle.
2. Those who have earned the 1040 Quickfinder for attending five meetings are: H. Broussard, P. Cheatham, S. Davis, J. Kincaid, J. Kropf, P. Ligori, V. Morel, M. Seely, D. St. Martin, M. Toohill, and G. Watson. By attending either the November or December Meeting they will qualify to receive a Business Quickfinder also.
3. Members attending four meetings who still have time to earn either one or/ both books are: K. Alvarado, L. Beeken, G. Duncan, L. Johnson, J. McReynolds, B. Robertson, V. Rodriquez, and G. Williams.
4. Members attending three meetings who still have time to earn the Quickfinder are: R. Aplin, S. Aplin, M. Capparelli, T. Lauregui, O. Pagan, L. Smith, and K. Stroschein.

For those Members who would like to order Quickfinders for themselves or extra books for their office at the reduced group rate, Barbara will be taking orders at the November Meeting. Any questions or if you wish to place a special order call Barbara at (909) 466-7466.

## PIA PUBLICITY CAMPAIGN 2012

*Clara Barrett, EA, Chair*

The PIA Committee is busy blocking out the three ads scheduled for the January and April Business Section issues, and the February regular and hard cover edition of the Inland Empire Magazine. These ads will focus on the value of using an Enrolled Agent in the preparation of one's Income Tax Return. These ads will also be available in email format so that members may send them to their own client base. In this way the campaign focuses on the Chapter-Member partnership in promoting an awareness of Enrolled Agents in our region.

The November 15th deadline is fast approaching for Members of the Chapter to subscribe to this year's Filing Season Campaign. Members of the Chapter are in 56 different communities and Cities in the Inland Empire. It would really be impressive if at least one EA is listed in each of these locals. If you have not already done so, get your application

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filled out and to Clara.

When everyone does their own part, a little effort goes a long way. Everyone then benefits.

## Bylaws Committee

*Deborah St Martin, EA, Chair*

The following changes in the Bylaws were discussed by the Board and will be voted on by the Membership at the November Chapter Meeting

As it is currently written as Approved 12/10/08:

### ARTICLE VIII COMMITTEES

#### 8.03 FINANCIAL REVIEW COMMITTEE

Not later than the second Board of Directors meeting of the current term of Office, the President shall nominate, for the Board of Directors confirmation, a Financial Review Committee to review the books and records of the Chapter. The Financial Review Committee report shall be delivered in writing to the Board of Directors no later than its sixth meeting. The Board of Directors shall cause said report to be presented to the Membership.

Proposed Change:

#### 8.03 EXAMINATION COMMITTEE

Not later than the second Board of Directors meeting of the current term of Office, the President shall nominate, for the Board of Directors confirmation, an Examination Committee to review the books and records of the Chapter. The Examination Committee report shall be delivered in writing to the Board of Directors no later than its first board meeting in September. The Board of Directors shall cause said report to be presented to the Membership.

As it is currently written as Approved 12/10/08:

### ARTICLE XI AMENDMENT OF BYLAWS

#### 11.02 PROPOSALS OF AMENDMENTS

Proposals to amend these Bylaws may be made by the signature of five (5) Members and submitted to the Bylaws Committee for review. After review, proposed amendments shall be noticed to the general Membership not later than ten (10) days prior to the meeting where a ballot will be taken for a final approval.

Proposed Change:

#### 11.02 PROPOSALS OF AMENDMENTS

Proposals to amend these Bylaws may be made by the

signature of five (5) Members and submitted to the Bylaws Committee for review. After review, proposed amendments will be published in the Chapter's newsletter for the general Membership to review not later than ten (10) days prior to the meeting where a ballot will be taken for a final approval.

## Tax Court Reviews

*Paul Cheatham, EA*

**T.C. Memo. 2011-137:** The two issues to be decided are: (1) The character of gain realized on petitioner's disposition of a portion of one parcel of real property and (2) his purpose in holding a second parcel of real property. Penalties assessed by the respondent were not listed in the Petition and were therefore deemed to be conceded.

Petitioner is self-employed. On a Schedule C, Profit or Loss From Business, attached to his 2004 Form 1040, petitioner described his business as "carpentry/site contracting". Petitioner reported the gain from the sale of three lots on Schedule D, Capital Gains and Losses. Respondent disallowed petitioners' treatment of the gain as short-term capital gain and recharacterized the transaction to Schedule C as a sale of property held for sale to customers in the ordinary course of petitioner's trade or business. Petitioner concedes that he was a dealer in real properties but argues that he was also an investor. In finding for the petitioner, the judge held that the three lots were intended for petitioner's multifamily rental activity and not his build-and-sell activity. In other words, a complete review of all the facts and circumstances was necessary to determine the appropriate tax treatment.

The second issue deals with IRC Section 263A, which requires the capitalization of certain costs that might otherwise be deductible. The petitioner purchased 34 acres in 1997. He held the property for 9 years and then sold it for a substantial profit. During the interval, he incurred various expenses associated with subdividing the property. Petitioner argued that the property was integral to his contracting business because he stored his heavy equipment there. On his Schedule E, which reported no rental income, he deducted expenses that he incurred for engineering services, interest, and taxes because he believed that they qualified as ordinary, necessary and reasonable business expenses under IRC Sec. 162. In reviewing the facts and circumstances associated with this issue, the judge reasoned that engineering services (\$62,967) and real estate taxes (\$10,129) must be capitalized; however the mortgage interest expense (\$26,860) is currently deductible inasmuch as it would otherwise be allowable on a Schedule C.



California Society of Enrolled Agents

# 2012 Practitioners Seminar Presented by Inland Empire Chapter of CSEA



Hear directly from the IRS, Franchise Tax Board and Board of Equalization about policies and procedures that impact you and your clients. This is an excellent opportunity to network with agency representatives and earn 7 hours of CPE. Cost includes handouts, continental breakfast, lunch and refreshments.

- ❖ *Fresh Start Collection Initiatives – How your clients benefit from the new rules*
  - ❖ *Return Preparer Office –The latest updates*
- ❖ *Electronic Accounting Records – What are your and your clients obligations?*
  - ❖ *990N Postcard – Reinstating a lost a tax-exempt status*
- ❖ *Identity Theft – How the IRS can help your clients*
  - ❖ *Board of Equalization – Appeals: Weighing Your Options*
- ❖ *Franchise Tax Board – Hear the latest*
  - ❖ *Taxpayer Advocate Service –Working together to help your clients*

**Friday, January 6, 2012– Hilton Hotel, 285 E. Hospitality Lane, San Bernardino**

\_\_\_ \$130 Early bird (by 11/18/2011) / \_\_\_ \$155 Regular (by 12/16/2011)  
\_\_\_ \$185 late (after 12/16/2011 or walk-ins if room available)

**Registration Opens: 7:00 a.m. Seminar: 8:00 a.m.-4:00 p.m. (including lunch)**  
(7 hours of Continuing Education, 5 Federal and 2 State)

Send check payable to CSEA or fax registration form with credit card info to:  
**Kim Weishan 8480 Red Oak St. Rancho Cucamonga, CA 91730 / fax 909-944-0446**

NAME: _____	EA# _____ CPA# _____
ADDRESS: _____	BAR# _____ CTEC# _____
CITY: _____ STATE: _____ ZIP: _____	Credit Card #: _____
PHONE: _____	Expiration Date: _____
E-MAIL: _____	Signature: _____
Check here for a vegetarian lunch _____	Credit card name if different than attendee: _____



Join in the fun and help a worthy cause!  
**ALL PROCEEDS benefit the  
CSEA EDUCATION FOUNDATION**

[www.CSEAEducationFoundation.org](http://www.CSEAEducationFoundation.org)

**More Items, More Bidders, *More Fun!***

Established in 1984 by outgoing CSEA President Nancy Nesbitt, EA, the Scholarship Fund has awarded over \$100,000 to hundreds of deserving students in the tax, accounting, or finance fields and to Enrolled Agents seeking to expand their knowledge. 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.*

**Contributions to the CSEA Education Foundation can be taken as a charitable deduction on your income taxes.**

**HELP SPONSOR A STUDENT OR FELLOW TAX PROFESSIONAL!!!!**



**Description of Donation**

Please use separate form for each item

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Value \$ \_\_\_\_\_ Suggested Minimum Bid \$ \_\_\_\_\_

Donation provided by: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

Signature of Donor: \_\_\_\_\_

Please submit forms and donations to: **CSEA Education Foundation, 3200 Ramos Circle, Sacramento, CA 95827-2513.** Or fax form to 916/366-6674. If you wish to ship the item directly to the winning bidder, please email a .jpg or .gif photo of the item to [jperinchief@csea.org](mailto:jperinchief@csea.org). Questions? Use that email address or call 800/777-2732.

# 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*

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Name of City: \_\_\_\_\_

Company Name: \_\_\_\_\_

Your Name: \_\_\_\_\_ EA

Phone number: ( \_\_\_\_\_ ) \_\_\_\_\_

Web Address: \_\_\_\_\_

Amount Enclosed: \$ \_\_\_\_\_

# Mark Your Calendars!!

Wednesday, November 12, 2011

**Chapter Meeting** — *AMAZING TAX TRAPS IN RETIREMENT PLANS*, David DeKoekkoek, EA, Program Chair

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

*Dinner choice of Vegetarian Plate OR Traditional Turkey Dinner with Sliced Turkey Breast, Gravy, Cornbread Stuffing, Yams and Fresh Vegetables, Salad with Pumpkin Pie for Dessert*

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

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 Practitioner Seminar**

January 2012

**Chapter Meeting**

May 2012

**Chapter Meeting**

June 2012

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](mailto: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](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 Fax 951-687-1872 or attach to an email and send to: [jkincaidea@gmail.com](mailto:jkincaidea@gmail.com)

*Check out CSEA Foundation Scholarship auction through November 30th at [www.CSEAEducationFoundation.org](http://www.CSEAEducationFoundation.org).*

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

*Early Bird Registration for the 2012 Practitioner's Seminar ends November 18th. Sign up today and Save.*

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. Editorial Board: Connie Bracher, EA; Deborah St Martin, EA; Clara Barrett, EA.



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First Class Mail

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