



Chapter IdEAs

"To Promote the Professionalism and the Growth of Our Members"
CSEA Inland Empire Chapter November 2010



LEGAL ISSUES FOR EA'S

David DeKoekkoek, EA, Program Chair

Non-filers and the reconstruction of income and expenses will be the topic at our December meeting. Our speaker will be Sherrill L. (Gregory) Trovato, President-Elect of the NAEA. Sherrill has taught several courses on non-filers for the National Tax Practice Institute (NTPI) and will be presenting segments of those classes

As principal in her Southern California firm, Sherrill L. (Gregory) Trovato, MBA, MST, EA, USTCP specializes in tax controversy representation. She passed the SEE on her first attempt in 1991 and became an enrolled agent in 1992. Sherrill passed the written Tax Court Admissions Examination in November 2000 and was admitted to practice as a non-attorney in 2001. In 2002 she developed and began teaching a course entitled Preparing to Practice before the U.S. Tax Court designed to guide other tax professionals in their studies. A U.S. Tax Court Practitioner, Sherrill has authored articles in CCH's Journal of Tax Practice and Procedure and NAEA's EA Journal. Sherrill teaches Preparing to Practice before the US Tax Court to tax professionals who report an impressive pass rate. Sherrill earned a BA (Business Administration/Accounting), MBA (Finance), and MS (Taxation) at California State University, Fullerton campus.

In 2008 and 2009 she was one of the 8 members of NAEA who fielded taxpayer questions on the Today Show. In 2008 she appeared on Tax Talk Today and was Jean Chatzky's April 15 guest on Oprah & Friends XM radio show. CPA Magazine named Sherrill one of the "Top 50 IRS Representation Practitioners" in its April-May 2008 issue.

We look forward to hearing Sherrill and seeing you at the meeting.

PRESIDENT'S MESSAGE

Connie Bracher, EA, Inland Empire Chapter President

Question: Why does Santa have three gardens?

It's that time of the year again – the time when we all gather with family and friends and celebrate the holiday season - and our time to unwind and have fun before the filing season sets in once again.

I announced at the end of November's Chapter meeting, that we had one more meeting before we go dark. While that is all too true, I heard from members-at-large that I had just ruined their holiday spirits. They did not like being reminded that "tis the season" and "going dark" also means filing season is upon us. Everyone is scrambling trying to get prepared for the upcoming filing season--programs need to be set-up and clients want to get end-of-the-year tax planning done. And with the economy and all the tax changes... so much is happening. While this will be the last Newsletter until after the filing season, I would like to wish you happy holidays and a great upcoming filing season now.

At this time of year, it could be very easy to become one of Charles Dickens' favorite characters – Mr. Scrooge! So what did we learn from this great literary character? That you could bury your head in the sand and become an old grump or you could awake dancing and celebrating and enjoying life. Let's hope we all choose celebration!

And while you are at it, remember, with our network of tax professional, to utilize the vast informational resources of our members that are available to you. It's one of the benefits of membership.

As for CSEA, we are having our Annual Jim Stern Leg Day in Sacramento in January. Our Legislative Chair, Joel Hendricks, EA, our State Representative, Pam Jipp, EA, our State Director, Paul Cheatham, EA, and our State Treasurer, Don Stacy, EA, will be descending on California's State Capitol with an army of addi-

tional Enrolled Agents in an attempt to meet and educate our legislators what an Enrolled Agent is and why they should acknowledge us and our expertise. It is a fun-filled and rewarding experience to be a part of that day. If you would like, you could be a part of it too. Just contact one of the above people and they will assist you.

Why does Santa have three gardens? Answer: So he can hoe, hoe, hoe!

May this holiday season bring hoe, hoe, hoes and blessings upon you and give you a renewed spirit for this upcoming year. Take this time for yourself and your family and celebrate in whatever manner you choose. Merry Christmas and Happy New Year!

Update from the Board of Directors

Pat LaRue, EA, Secretary

At the November 10th Board Meeting reports were heard from various committees and the Treasurer's Report was given.

Paul Cheatham EA summarized the responses to the "Hot Topics" Seminar as being excellent overall. He will seriously consider repeating this type of seminar next year and possibly expand on the topics. It is time to think about the Practitioners Seminar being held January 13. Look for an application in the Newsletter

The deadline for the Inland Empire Magazine publicity campaign February 2011 issue is December 12, 2010. If you haven't done so already, members can deliver their Subscription Form and payment to Clara Barrett EA at the December meeting. A strong support from the membership will further enhance the image of Enrolled Agents in the Inland Empire and continue to let the general public know who we are and what we do to serve them.

Norma Rae Hill EA discussed the membership drive being sponsored by the CSEA. There will be a special prize for the Chapter member recruiting the most new members during the year. A minimum of four new members is required for consideration. Paul Cheatham EA and Vic Morel EA will assist Norma on the

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Membership Committee.

Ron Uehle EA and Don McAllister EA of the Awards Committee are still seeking nominations for the Chapter awards. Please return your nominations to Ron as soon as possible so a ballot can be prepared. A form was placed on each table at the November meeting and included in last month's newsletter. A vote will be taken at the December meeting.

Connie Bracher EA stated that we still need a new webmaster.

Jamie Gibson EA of the San Gabriel Valley Chapter was a guest at the Board Meeting. He attended the general meeting and extended an invitation to attend the 2011 Annual Meeting of CSEA being hosted by the San Gabriel Chapter next June.

The next meeting of the Board of Directors will be held on December 8, 2010 at the Hilton Hotel in San Bernardino.

CHAPTER NOTES

Welcome

NormaRae Hill, EA, Chair

This month we welcome Wayne Warren, EA of Redlands and Alan Johnson, EA of Rancho Mirage as members of the Society and Brenda Roper of Pinion Pines as a professional associate.

Practitioner Seminar

Connie Bracher EA, Seminar Chair

The Early Bird discount for this popular Seminar has been extended to December 15, 2010. One can sign up online at www.media-enterprises.com/csea or send the Registration Form inserted in this Newsletter to the contact person listed for each Seminar. The San Bernardino Seminar is hosted by the Inland Empire Chapter. Proceeds from the San Bernardino Seminar are a major revenue source of the Chapter. Not only will your support of this event keep you current with the latest information from the Internal Revenue Service but will also allow the Chapter to keep itself financially viable.

You will hear directly from IRS representatives about policies and procedures that impact you and your clients and how to maximize IRS resources so as to increase your value to clients. The Seminar comes with up to 7 hours of CPE and includes handouts, continental breakfast, lunch, and refreshments.

Get the latest including:

- Return Preparer Initiative - What you need to do to prepare for the 2011 filing season
- Taxpayer Advocate Service - How we can work together to help your clients!
- Collection and Examination Updates
- Modernized e-File & e-Services

With all the changes in tax law and administration taking place, this is a very cost effective way to stay current. Also, spread the word with other preparers in your office and community. Help to keep your practice current and the Chapter strong.

PIA Publicity Campaign 2011

Clara Barrett, EA, PIA Chair

"Who's Preparing Your Tax Return?" is the theme of the 2011 Campaign. A proof of the 1/2 page ad in the Business Section of the January 2011 issue of the Inland Empire Magazine is included in the insert of this Newsletter. The full page ad in the February issue is currently being set up. This issue will also include the hardbound edition which

is distributed to hotels and professional office waiting rooms throughout the Inland Empire. The third 1/2 page ad will appear in the April issue. The first level of the 2011 Publicity Campaign has been subscribed. To be included in the extended portion of the Campaign, the Committee needs to receive your Subscription Form with the \$40 payment by December 8th. The Form was sent out in last month's Newsletter or it can be requested by email at: chapter@ietaxpro.com.

The Committee is working hard to get the EA name out to the general public and needs your participation to make this the biggest publicity campaign yet.

Business Retention Committee

Ken Alvarado, EA, Chair

The Committee is seeking more members to Sign up to be available, if the need arises in their local area, to provide limited short term assistance to a member who is temporarily incapacitated from practicing or their family needs assistance while they dispose of a member's business in case of a death. This could be the great membership benefit that the Society offers its members.

To be a member of the PRACTICE PRESERVATION SUPPORT GROUP a participating member agrees to commit :

Time: Three to four hours maximum per week, or more on a voluntary basis.

Period of Service: Three to four weeks maximum, or more on a voluntary basis.

The Chairman & members of the Committee coordinate the efforts, assess, and advise member, family or other designated representative.

The Scope of Services to be provided to Member's Clients include:

- Tax Preparation,
- Correspondence,
- Extension Workup,
- Audit Representation.
- Collection Matters and other advocacy issues as needed.

Compensation: Approx. 50% of fees charged by the office of the affected individual EA, or some other agreed upon arrangement. If processing and packaging provided, additional fees may be incurred.

Audit Representation and Collection Case Work @ 100% to Provider of Service.

Non-Competition Agreement: No Enrolled Agent Support Provider shall retain a client as his or her own without first reaching an agreement as to adequate compensation to be paid to the affected enrolled Agent or the family representative.

Information sheets to be provided containing contact person for family, responsible staff member, and tax software package used. Information to be updated annually by January 15th, or as necessary due to changes.

Participation limited to all Members of the Inland Empire

Chapter of CSEA and CSEA Members within the geographical area of the Inland Empire Chapter.

Payment for services to be made within 15 days of client payment.

The small sacrifice of time to aid a colleague in need will be greatly outweighed by knowing that, if you find yourself in a similar situation, your colleagues will be there to help you. For more information, email me at: alvaradotaxman@verizon.net or call at 909-794-2901

Now is the time to get "your ducks in order" before the Filing Season gets underway.

Nominating Committee

Don Stacy, EA, Treasurer

The Committee is continuing to look for those individuals in our Chapter who are willing to step up to take a leadership role in advancing their own growth as a tax professional and to advance the profession as a whole.

The Nominating Committee's Form was included in last month's inserts of the Newsletter or it can be emailed you by requesting it from chapter@ietaxpro.com.

Awards Committee

Ron Uehle, EA, Treasurer

The awards Chair will accept nominations for the Inland Empire Chapter Enrolled Agent of the Year, The Bill Dunlap Award, and The Inland Empire Booster of the Year Award beginning now and until December 8, 2010. Recognition by one's peers for outstanding achievement is the primary compensation for volunteer efforts that the Chapter can give. It is also compensation that the Chapter can afford to pay. Professional recognition also increases one's value in the eyes of the client also.

Take some time to assist the Committee by giving your input as to who you consider to be worthy of special recognition by the Chapter for their efforts this year. The Form was included in last month's inserts or can be requested by email from chapter@ietaxpro.com.

Strategic Planning Committee

Pam Jipp, EA, Chair

As we near the end of the year, it is time to reflect on what is ahead for our Chapter for next year. Begin to formulate your thoughts for the direction you want to see the Chapter take. Tuesday May 14th is the date set for the Strategic Planning Committee Retreat. Put that date aside and plan on being one who helps to shape what will happen in the Chapter during its 2011-2012 fiscal year.

This all day session is funded by the Chapter is open to all members at no cost. For further information, call Pam at 760 955-6434 or by email at anhya@aol.com.

Mark Your Calendars!!

Wednesday, November 10, 2010

Chapter Meeting — *LEGAL ISSUES FOR EA'S*, Sherrill Gregory, EA

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

Dinner choice of Vegetarian Plate or Salad, London Broil Borderlaise, Roasted Red Potatoes, Vegetables and Chef's Choice Dessert

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

Wednesday, December 1, 2010

Brass Tax "1040/540 Tune Up", San Bernardino Hilton

Wednesday, December 8, 2010

Chapter Meeting: *Legal Issues for EA's*, Sherrill Gregory, EA

Friday, December 17, 2010

Brass Tax "1040/540 Tune Up", Ontario Convention Center

Friday, January 7, 2011

CSEA Legislative Day, Sacramento, CA

January 8-9, 2011

CSEA Board Meeting, Sacramento, CA

Thursday, January 13, 2011

CSEA Tax Practitioner Seminar, San Bernardino Hilton

Wednesday, May 11, 2011

Chapter Meeting: Attorney Dean I. Friedman

May 10-12, 2011

CSEA Super Seminar, Bally's, Las Vegas, NV

Tuesday, May 17, 2011

Chapter Strategic Planning

June 2-4, 2011

CSEA Super Seminar, Grand Sierra Resort & Casino, Reno, NV

Wednesday, June 8, 2011

Chapter Meeting:

June 21-24, 2011

CSEA Annual Meeting, hosted by San Gabriel Chapter, Southern California

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 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.

*Become a Subscriber to the
PIA 2011 Publicity Campaign.
Sign up Now.*

Become a member of the Business Retention Committee. Contact Ken Alvarado EA at 909-794-2901 or alvaradotaxman@verizon.net

*Register now for
Practitioner Seminar*

*Early bird sign up extended to
December 15, 2010*

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Inland Empire Chapter CSEA

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