



# Chapter IdEAs

"To Promote the Professionalism and the Growth of Our Members"

CSEA Inland Empire Chapter August 2010



## DOUBLE-HEADER IN AUGUST

David DeKoekkoek, EA, Program Chair

### Practice Management— Accelerating Efficiency

During the first hour, Candace Cross, CPA, a senior technical sales representative with Thomson Reuters, will be presenting on automating work flow in tax and accounting offices. Practice management software is redefining how tax professionals are managing their practices. It has become the hub of the office, a complete database of time and billing, project, and customer data. In this session you will learn:

- How practice management can serve as the hub of your practice— enabling you to logically organize and consolidate key information in a single location.
- To maintain detailed, real-time information at a glance, so you can make sound, immediate business decisions.
- To manage client information and record every detail of client activity, including client notes, phone messages, emails, invoices, and more.

During Candy's 13 years with the Company, she has drawn on her experience in public accounting, software development, training/consulting, and product support to help tax and accounting firms evaluate and implement software to improve their efficiency and workflow processes. Her seminar presentations, firm visits, and Webex demonstrations have helped many achieve increased profitability.

### Sales Tax Issues and Updates...

During the second hour, Graham Hoad, EA, President of Sales Tax Resource Group, will share his knowledge of and experience in dealing with the California State Board of Equalization.

The current recession has cut deeply into State sales and use tax revenue. Budget shortfalls are in double digits for many states, making it difficult to balance budgets and deliver essential services. This month's presentation will focus on what states are facing with regard to this fiscal crisis, what options states have to increase revenues, and which of these options the State of California has chosen to implement in order to combat their revenue shortfalls.

Increased audit and tax collection activity, broadening the tax base, and new nexus and registration requirements are some of the key issues Graham will discuss that will help you keep your clients out of sales and use tax trouble.

Graham formed Sales Tax Resource Group in early 1999. As a former sales tax auditor with the California State Board of Equalization, and as a Multi-state Tax Consultant with a "Big 4" accounting firm, he was involved in many audits both as an auditor and a consultant.

Graham is a Certified Member-Sales Tax of the Institute for Professionals in Taxation (IPT). He is enrolled to practice before the IRS, and holds a Bachelors Degree in Accounting from California State University, Long Beach.

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## PRESIDENT'S MESSAGE

*Connie Bracher, EA, Inland Empire Chapter President*

June and July have proved to be busy months. Our Chapter has been busy getting the year's agenda underway which has created a lot of activity.

Our "hot topic" is the "Hot Topic's Seminar" to be presented on October 19th. Our Chapter is putting on this all day seminar right here at the Inland Empire Hilton Hotel. It is going to cover all the "Hot Topics" you are wondering about. We have several members on the Committee, but the Chair of the Committee is Paul Cheatam, EA, and he has been doing a dynamite job of putting this together. Look for his report, put the date on your calendar, and register on the enclosed flyer. This is one Seminar that you don't want to miss!

Some of our members, including me, have been in attendance at selected IRS Meetings. The first meeting was an IRS Office of Appeals Open House held on June 29th. This was the very first Appeals Open House ever held in the Inland Empire. The attendees were by invitation and 45 practitioners attended. I am very happy to say that our Chapter was well-represented by my count of 7 of our active members being in attendance. That is a good percentage representing us.

On the next day, June 30th, the IRS Stakeholder's Liaison Meeting was held. Please look elsewhere in this Newsletter for our 2nd Vice-President's report of the items discussed. Again, our Chapter dominated the attendance with 5 of our members being present out of a total of 11 practitioners. A fantastic percentage!

The above three items are just a smidgen of the opportunities that

being a member of our Chapter offers. CSEA offers the highest quality of education at substantial discounts for our members. These include, but are not limited to, CSEA's Super Seminar, digiTAX, and The Tax Boat and our Chapter's Hot Topics Seminar in October, the Practitioners' Seminar in January, and the superb line-up of speakers at our monthly dinner meetings. We reward our regularly attending members with Quickfinder's Handbooks as a benefit of membership, or for those members who wish to purchase them, at member discounts. If you utilize these discounts, you will more than cover your cost of dues while enhancing the voice of Enrolled Agents throughout the nation by being a member of CSEA and NAEA and affording these organizations your support to assist and protect all EAs.

I'll continue to mention more benefits over the next few months – and we do offer a lot of them. But, in my opinion, the most valuable benefit of membership is the opportunity to network with other EAs. As a member, we have numerous opportunities to meet with peers and expand our circle of valuable contacts. The wealth of experience that sits in any one of our meetings is overwhelming to say the least. If you haven't experienced it yet, just ask a tax question while sharing dinner. I'll bet you get your answer, or several answers, before the salad course is done!

As a reminder, we are the product of the EAs that have walked before us. We are also the product of the EAs that will follow us. We have challenges to face, particularly in this changing environment of tax practitioners. We are on the brink of new horizons and we have opportunities to seize. Why not do your share now to bring new EAs onboard and to help to strengthen *your profession*? Bring a guest or invite a prospective member to our next meeting.

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## Update from the Board of Directors

*Pat LaRue, EA, Secretary*

At the July 14 Board meeting reports were heard from various committees and the Treasurer's Report was given. The first Board meeting of the new fiscal year was busy and quite a bit of business was conducted.

Paul Cheatham, EA reminded us that this is the final year of his term as State Director. He is seeking to mentor a replacement and urges any interested person to speak with him about the job details. This is a great way for a person to become involved at the State level.

Clara Barrett, EA is meeting with a representative from Inland Empire Magazine about this year's ad. She still is looking at other ways to promote the image of the Enrolled Agent in our communities.

Paul Cheatham is hard at work on the details of our fall seminar. The seminar this year will cover a variety of "hot topics" including a section on ethics. His Committee promises a great lineup of speakers providing a quality educational experience. Full details will be forthcoming.

The proposed Budget for fiscal year 2010/11 was presented. Following discussion the Board moved to accept the Budget with the addition of funds to cover membership expenses. The Financial Review of the prior fiscal year is in process.

Dave DeKoekkoek, EA and Jerry Vine, EA have some great programs lined up for upcoming meetings. Their goal and that of the Chapter is to provide a quality educational experience at each and every meeting.

The Board approved a contract with Kim Weishan to continue to serve as the greeter at the registration table for our Chapter meetings and seminars.

Jackie Kincaid EA reminds everyone to use the Brass Tax Seminar enrollment form included in the June Newsletter and to mail it directly to her. The Brass Tax promoters pay our Chapter \$25 for each seminar attendee who registers through the local Chapter. If you pay your fee directly to Brass Tax our Chapter doesn't receive credit.

The next meeting of the Board of Directors will be held on August 11, 2010 at the Hilton Hotel in San Bernardino.

## CSEA REPORTS

### CSEA June Board Meeting

*Don Stacy, EA, IE Past President*

I attended the CSEA Board meetings in Reno, Nevada June 1 and 2. This is the final meeting for the current Board and Officers. The biggest item of discussion was electronic voting for our members and how to implement it. I expect you will be seeing more about this in the coming year.

As the presumptive Treasurer for next year I had some extra meetings to attend about the executive function and plans for next year. The budget remains about the same as this year, and CSEA continues on sound financial footing.

The Ethics and Professional Conduct Committee went well. Several "Investigators" have received advanced training in how to investigate and report back on complaints received against our members. Almost all of the cases are resolved without recourse to Court or Internal Revenue Service interference.

One of the key ingredients put forward by presumptive president Kim Kastl, EA is transparency in CSEA governance. As one of next year's officers I want to be available to any of your questions or concerns. We are going to present CSEA as more relevant to you and your practice in 2010-2011.

*Editor's Note: Kim Kastl, EA was elected President of The Society at the Annual Meeting and Don Stacy, EA was elected Treasurer. Congratulations to both and the other Officers elected to the Board.*

### CSEA Annual Meeting

*Pam Jipp, EA, Chapter Representative*

I had the pleasure of attending the CSEA Annual Board meeting June 26 & 27 in Rohnert Park. Kim Kastl, EA presided over her first Board meeting as our new CSEA President. Kim is very open to hearing from Chapters and members and looks forward to a successful term. She has a very unique background as she has had the experience of being audited, working for the IRS and representing clients in front of the IRS. We look forward to her presentation at our dinner meeting on October 13. Mark your calendars!!

One of the items at the annual meeting was the new logo for CSEA which was approved and we should see that rolling out in the near future. The other item of interest was that Paul Cheatham, EA was voted in as a member of the Executive Committee. Since Catherine Apker will be leaving CSEA the executive committee will have a big job ahead of them filling her vacancy. It will be nice having a voice representing the Southern California chapters.

It was such a good experience meeting members of other Chapters and learning about the successes they have had. I met many wonderful people and look forward to sharing ideas in the future. I was very impressed with how the staff of CSEA was so knowledgeable and supportive.

I am also serving on three Committees: Scholarship, Membership & Chapter Development and Bylaws. I know that these committees will keep me very busy over the next year but will also increase my knowledge of the workings of CSEA and help to strengthen our Chapter.

The next Board of Directors meeting will be held in Sacramento September 24-26 if anyone should find themselves in the area and would like to attend I think you will find it very informative.

Next June the Annual Board Meeting will be hosted by the San Gabriel Chapter. The members of the San Gabriel Chapter are already creating quite a buzz about the meeting by talking about rolling out the red carpet for attendees. We look forward to seeing what they have in the works. They are counting on our members to support their efforts and attend the Annual Meeting. So again Mark Your Calendars!!

Please contact me if there are any concerns or questions you may have about CSEA. I look forward to serving as Chapter Representative during the next year.

## Report on the IRS Liaison Meeting

*NormaRae Hill EA*

The meeting was held on June 30, 2010 with eleven in attendance, including five from the Inland Empire Chapter of CSEA. Amy Smith of the IRS set up the meeting with Mark Jaramillo, Territory Manager, and input from Tax Compliance Officer (TCO) Groups. The following is a summary of points made by each:

### **Mark Jaramillo, Territory Manager**

- 1) New Mission – Turning cases over quickly
  - a. Be clear on time frames
  - b. Close \_ of cases in first meeting
- 2) Stress more that Oral Testimony can be used as Evidence
- 3) Letter asking taxpayer to call in for appt first contact – no generally a cold call
  - a. Appt within 60 days – want to keep it to 30 days
- 4) Get Manager involved if current TCO is not working (can call Amy Smith to get Mgr name)

### **John Veasley, Director--Collections**

He is directing the agents to be prudent in making collection determinations --more currently not collectable and installment agreements. Reminded all that Revenue Officers complete the 433A. Let us know that Automatic Tax Liens protect the Governments interest and there is no need for the client to currently have assets.

### **Rozlyn Taylor, Offers In Compromise**

Looking to do a 2 year or current year average on income due to the lowered income in Real Estate, Mortgage and Construction businesses.

OIC is taking sometimes more than one year and depending on times may request an updated Financial Statement because it must be within one year. Reminded us to watch for Statutes – don't file something that will go away soon.

### **Amy Smith--General**

PTIN will be needed for all Tax Return Preparers (will reissue current). After testing begins (perhaps in June 2011?) no one will get a PTIN without taking the Tax Preparer Exam. At this time this includes those who prepare 940's and 941's so it is unsure how payroll companies will deal with this.

CTEC for California has no plans to end their program but will exist alongside the new regulations. All tax preparers will have to register annually with the IRS and pay a fee, even CPAs, E.A.'s and Tax Attorneys.

The IRS Registered Tax Preparer will be under circular 230 but will

still be held to the restriction of only being able to represent the taxpayer before the IRS if they prepared the return under examination.

Congress enacted an E-file mandate for paid tax preparers 2001 – prepares 100 or more and 2012 prepares 11 or more tax return will have to e-file. There will be opt out provisions.

Norma will be happy to discuss any questions by emailing her at: nrh\_pdtax@yahoo.com or by phone at 951-360-0207.

## CHAPTER NOTES

### Budget & Finance Committee Report

*Ronald Uehle, EA, Chair*

At the Board meeting on July 14, 2010 the Budget & Finance Committee submitted to the Board of Directors the budget for July 1, 2010 to June 30, 2011 that included projected revenues of \$45,270 and expenses of \$47,404. After some discussion the Board approved the budget for the fiscal year 2010-2011 with a projected deficit of \$2,034 which will be paid from reserves. The deficit represents a 10% reduction of the Organization's reserves. If you have any questions please feel free to contact me.

*Editor's note: If you would like a two page expansion of the Budget as approved by the Board, email your request to: editor@ietaxpro.com and it will be emailed to you.*

### Public Information & Awareness Report

*Clara Barrett, EA, Chair*

In an effort to promote public information and awareness of tax law changes and important information, CSEA has produced a series of press releases that we, as members, have the opportunity to utilize. These releases also educate the public about Enrolled Agents and the benefits of utilizing an enrolled preparer. They are ready to be sent to media sources such as local newspapers, magazines, etc. It is a great way to help educate the public and for you, as an Enrolled Agent, to get media exposure and look like the "tax professionals" that you are.

Paul Cheatham, EA at Cheatham & Associates is coordinating the list of members participating in the CSEA Public Information and Awareness (PIA) program. If you would like to be included on this list, please forward your name, phone number, and e-mail address to kim@rctaxhelp.com. She will make sure that you receive these press releases so you can forward them to the media in your local area with your contact information on them. If you have any questions concerning this Program, please contact Paul Cheatham at 909/944-0446.

In addition to getting these press releases to the local media, the PIA Committee is currently planning the **Inland Empire Magazine** Ad Campaign during the upcoming filing season. Details will be released in the next issue of Chapter IdEAs. In the meantime, if you would like to make your input known or have further questions, call Clara Barrett, EA at 951/924-6450.

### Seminars Report

*Paul Cheatham, EA, Chair*

The Registration Flyer for the **Hot Topics Seminar** on October 19th is included as an insert in the this issue of Chapter IdEAs. Members of the Chapter will not want to miss this "hot" Seminar and to spread the word to other tax professionals in your communities. Email "editor@ietaxpro.com" to request the flyer by email. Additional information will be forth coming in the September and October issues.

Early Bird registration for the Chapter sponsored **ClientWhys 2010 1040 Review & Update Seminar** expires on August 31st. Register by calling 1-800-442-2477 or online at [www.clientwhyscpe.com](http://www.clientwhyscpe.com) and use the code **IEEA-10** so the Chapter gets the credit. For further information call Barbara Robertson, EA at 909-466-7466.

# Mark Your Calendars!!

Wednesday, August 11, 2010

**Chapter Meeting** — "Practice Mgt— Accelerating Efficiency," Candace Cross, CPA & "Sales Tax Issues and Updates," Graham Hoad, EA

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

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

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

Wednesday, September 8, 2010

**Chapter Meeting:** *California Update*, Lynn Freer, EA

January 8-9, 2011

**CSEA Board Meeting, Sacramento, CA**

September 24 -26, 2010

**CSEA Board Meeting, Sacramento, CA**

Wednesday, May 11, 2011

**Chapter Meeting:** Attorney Dean I. Friedman

Wednesday, September 29, 2010

**Stocking Your Tax Tool Box, Ontario Convention Center**

May 10-12, 2011

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

Wednesday, October 13, 2010

**Chapter Meeting:** *Representation — Both Sides of the Desk*, Kim Kastl, EA

Wednesday, June 8, 2011

**Chapter Meeting:**

Tuesday, October 19, 2010

**Hot Topics Seminar, San Bernardino Hilton**

June 2-4, 2011

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

November 4 & 5, 2010

**ClientWhys Seminar Hilton Hotel, Ontario, CA**

June 21-24, 2011

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

Wednesday, November 10, 2010

**Chapter Meeting:** *Bankruptcy & Bus Tax*, Attorney Fred Cohen

Wednesday, December 8, 2010

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

Friday, January 7, 2011

**CSEA Legislative Day, Sacramento, CA**

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](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 909-533-2159 or attach to an email and send to: [jkincaidea@gmail.com](mailto:jkincaidea@gmail.com)

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

*Register for ClientWhys 2010 1040  
Review and Update  
using the code IEEA-10*

Get your own Ad in the Chapter's Inland Empire Magazine Enrolled Agent spread. Form posted on the Chapter Website at [www.ietaxpro.com](http://www.ietaxpro.com)

*Last chance to Pre-Pay for the  
Chapter's 2010-11 Program year.*

*Pay by check at the August meeting  
or on the web at [www.ietaxpro.com](http://www.ietaxpro.com).*

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Inland Empire Chapter CSEA

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**Chapter IdEA's**