

PALOMAR CHAPTER  
**ENROLLED AGENT FORUM**  
California Society of Enrolled Agents



**JUNE 2009 Issue**

***Palomar Chapter Dinner Meeting***

Date: June 17, 2009

Place: Escondido Country Club  
1800 Country Club Lane  
Escondido, CA

Time: 4:30 pm Board Meeting  
All members Welcome!

5:30 pm Social Time

6:00 pm Miles Lawrence, EA, Esq. and  
Greg Zehner of CCH will  
present a Tax Research  
Update on 2009 Tax Topics.  
Please see the Message from  
Miles on Page 2 of the Forum  
for additional information and  
sample topics.

Dinner Buffet

Cost: \$30.00 Members with Reservations  
\$32.00 Non-members with Reservations  
\$20.00 Guests who are not active EA's  
or CPA's or CTEC's or Attorney's

For Reservations Please call  
Mary Ybarra at 760-752-8209 by  
Noon Monday June 15 or  
email her at  
Mary.ybarra@ybarraincometax.com  
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**Chapter Breakfast Meeting**

Place: Denny's Restaurant  
1-5 and Carlsbad Village Drive  
Carlsbad, CA

Date: Wednesday, June 24  
Time: 7:30 am

Reservations are not required for Breakfast Meetings

*If you know of anyone that may enjoy receiving a paper copy of our monthly FORUM, please contact Cheryl Kerber (see page 4). She will be happy to add their name to the list.*

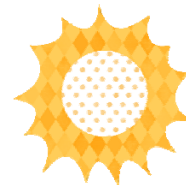
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**Dates to Remember**

June

- 14 Flag Day
- 15 Second Quarter Estimated Taxes Due
- 15 Individuals Outside US—  
File form 1040
- 21 Father's Day
- 21 Summer Begins



**Be sure to visit our website  
for details on upcoming events and news of our  
Chapter**

**WWW.CSEAPALOMAR.COM**

*From the Desk of Miles Lawrence, EA, Esq.*

Dear Fellow Tax Professionals:

As we conclude the fiscal year for our Palomar Chapter CSEA, I want to thank all of you for your attendance and participation at chapter dinner and educational meetings. I have enjoyed the opportunity to present interesting speakers that have challenged us at times as to the complexity of the tax laws that we try to administer with our practices. We must remain educated if we will have any chance to properly educate and serve our clients. The tax field is always changing, and as we learned from Attorney Paul Dostart in our May meeting, audits are on the increase therefore meaning we will be more consumed providing advocacy representation services as the government hunts for revenue and non-compliant taxpayers and preparation firms.

Stay vigilant, maintain healthy boundaries, and come join us June 17 as Greg Zehner from CCH joins me in presenting a tax research update on interesting 2009 tax topics that should be relevant to our practices. A sample of the topics I hope to cover includes:

1. Brief review of the American Recovery and Reinvestment Act of 2009 so that we can inform our clients as brush up on the new law;
2. Madoff and other fraudulent (e.g. Ponzi) scheme's and the tax deduction options for our clients;
3. First-Time homebuyer credits from the IRS and CA;
4. Updated interim guidance concerning tax return preparer penalty and restrictions under IRC 7216;
5. Innocent Spouse Equitable Relief (IRC 6015) update;
6. Statute of Limitation review and application;
7. Claim of Right Doctrine and when to use it;
8. Legal Fees and how to deduct them in a lawsuit settlement (e.g. investment fraud);
9. Round table discussion of your thorny tax questions needing a researched tax answer.

Take care and we look forward to seeing you June 17<sup>th</sup> at Escondido CC.

Sincerely, Miles C. Lawrence, E.A., Esq.

**Father's Day  
June 21 2009**



**State of California  
Franchise Tax Board  
2009 Filing Season Statistics  
Cumulative amounts through April 30 2009**

**\*\*Total Business Entity Tax Returns received totaled 661,000 or a 16% increase over that same period in 2008.**

**\*\*Visits to [ftb.ca.gov](http://ftb.ca.gov) came to 6,835,000 or a 29% increase over the 5,297,000 visits logged as of April 30 2008**

**\*\*The average refund was \$924, or a 3.8% increase over the 2008 average refund of \$890**

**\*\*Total returns received were 12,793,000 or a 1.5% decrease over the 12,993,000 returns received as of April 30 2008.**

**\*\*But, of paper returns received, there were 2,797,000 or a 14% decrease over the 3,259,000 returns received on April 30 2008.**

**PALOMAR CHAPTER  
CALENDAR OF COMING EVENTS**

June 2009

- 17 Palomar Chapter Meeting—Escondido Country Club—Escondido CA
- 24 Palomar Chapter Breakfast Meeting—Denny's at I-5 and Carlsbad Village Drive

July 2009

- 15 Palomar Chapter Meeting—Escondido Country Club—Escondido CA
- 29 Palomar Chapter Breakfast Meeting—Denny's at I-5 and Carlsbad Village Drive

**WWW.  
CSEAPALOMAR.  
COM**



**PALOMAR CHAPTER OFFICERS**

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**Committees**

*Audit/ Review*  
*Budget & Finance*  
*Ethics & professional Conduct*  
*Legislative*  
*Nominating*  
*Tax Agency Liaison*

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**ENROLLED AGENTS  
 FEDERALLY RECOGNIZED TAX PROFESSIONAL  
 THE TAXPAYERS REPRESENTATIVE.**