

PALOMAR CHAPTER
ENROLLED AGENT FORUM
California Society of Enrolled Agents

OCTOBER 2009 Issue



Palomar Chapter Dinner Meeting

Date: October 21, 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 IRS Audits, Exams,
Controversial Issues
Rich Walton, Attorney,
Adjunct Professor

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
Richard Moore at 760-442-7854 by
Noon Monday October 19 or
email him at RWMooreInc@aol.com

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Chapter Breakfast Meeting

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

Date: Wednesday, October 28 2009
Time: 7:30 am

Reservations are not required for Breakfast Meetings

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HAPPY HALLOWEEN



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

WWW.CSEAPALOMAR.COM

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.

**PRESIDENTS MESSAGE
OCTOBER 2009**

Disaster preparedness exercise to go statewide October 15th at 10:15am

The first “great California Shakeout” is set to roll at 10:15 a.m. October 15th. During quakes, experts recommend that people drop to the floor, duck under a heavy desk or table and hold onto it for the duration of the shaking. Although the focus is on the San Andreas Fault in Riverside County, San Diego County residents face a greater threat from earthquakes on faults closer to home, such as the Rose Canyon on the coast and the Elsinore inland between Pala and Julian. You can register for the Shakeout at www.shakeout.org.

As Enrolled Agents we need to be prepared not just to “duck and cover”, but for all types of potential disasters. Wild Fire Season is upon us early this year. October has been a bad month for many in the past as Santa Ana Winds start to blow. You need to look around your home and office to see what you can do to save yourself from brush fires. Start clearing the area around structures. Suggest to neighbors that they do the same. The fire officials suggest a 100 foot defensible space around your home. In the 2007 fires flying embers ignited flames in trash cans and woodpiles next to homes, as well as dead leaves on roofs and rain gutters. Educate yourself not just to survive a potential disaster, but to help your clients. I have had two clients lose their homes in wild fires and it was a real education for me. I became someone who had their lost tax records and I had copies of W-2’s. I found they needed me not just to do their taxes, but as a friend who was there to listen.

Have you and your family registered your cell phones with AlertSanDiego - the county’s emergency notification system. You can register by visiting www.readysandiego.org and click on the cellular phone logo. You will receive a reverse 911 phone call to alert you to fire updates or evacuation information during an emergency even if your are not at home. As more residents do not have a landline phone, it is the only way to get emergency notification on their cell phones. When clients tell you they no longer have a landline phone, remind them to register their cell phones.

Do you have a battery powered radio? During the 2007 firestorm, more than 80,000 lost electrical power. Are you ready to evacuate your home in 15 minutes? Have your family disaster plan ready and know what you want to take. You should have emergency supplies to last your family 72 hours. Store at least a gallon of water per person for each day as well as nonperishable food.

As a professional we need to be ready to survive disasters, in what ever form they may come. We also need to educate ourselves, on how to help others. Stay well and Alert.

Lois L. Leonard, EA President of Palomar Chapter, CSEA

WWW.CSEAPALOMAR.COM
Check us out!

Reminder

October 12—Columbus Day

**PALOMAR CHAPTER
CALENDAR OF COMING EVENTS**

October 2009

- 21 Palomar Chapter Meeting—Escondido Country Club—Escondido CA
- 28 Palomar Chapter Breakfast Meeting—Denny’s at I-5 and Carlsbad Village Drive

November 2009

- 18 Palomar Chapter Meeting—Escondido Country Club—Escondido CA
- 25 Palomar Chapter Breakfast Meeting—Denny’s at I-5 and Carlsbad Village Drive

December 2009

- 16 Palomar Chapter Meeting—Escondido Country Club—Escondido CA
- 30 Palomar Chapter Breakfast Meeting—Denny’s at I-5 and Carlsbad Village Drive

January 2010

- 20 Palomar Chapter Meeting—Escondido Country Club—Escondido CA

February 2010

- 17 Palomar Chapter Meeting—Escondido Country Club—Escondido CA



Columbus



Canadian Thanksgiving
October 12



Linda Beckett, EA, organized some of our members to join together and advertise in the North County Yellow Pages under the *Enrolled Agent Logo*. This helps all members as the public is looking for a tax preparer and they see the EA logo! Please put this in your advertising budget for next year. Advertising the Enrolled Agent name helps us all.

Lois Leonard, EA

Use Tax Letters Arriving 10/01/09

The Board of Equalization is sending letters to businesses with at least \$100,000 in business gross receipts who are not already registered with the BOE and do not hold a seller's permit. This means all businesses, regardless of business type (including tax practices) must register.

The letters state the BOE has identified these businesses as qualified purchasers subject to a use tax return filing requirement (even if no use tax is due). Businesses that receive the letter must complete the contact information and mail it to the BOE. The BOE will then register the business and send them an account number and log-in information so they can e-file their returns. The 2009 returns are due April 15 2010.

Taxpayers who did not report use tax for 2007 and 2008 must file returns to report and pay that tax. We believe this is the first step in an audit process that will continue indefinitely.

Spidell is working on a worksheet for clients to track use tax liabilities and a check list for practitioners to easily get needed information. The practice aides will be prepared and available at Spidell's Fall Tax Update Seminar. Register at a location convenient to you. You may want to attend in November or December to prepare for the onslaught of requests from your clients.

QUICKFINDER REFERENCE ORDERS

2010 Tax Year

Send your check to

Perry Collins

13211 Buena Vista

Poway, CA 92064-5705

pfc101@cox.net

Checks should be made payable to

CSEA Palomar Chapter

See Quickfinder Information on Page 3 of this FORUM
Also—how YOU can be entitled to a FREE
Quickfinder

The order will go in right after our
November Meeting

October 24 1929—Black Thursday
Investors dump 13+ million shares in the stock market

October 29 1929—Crash of Wall Street
Beginning of the Great Depression

October 19 1987—Black Monday
Dow Joes Industrial falls 22%

BUT
In October 1931, Al Capone was convicted of
Income Tax Evasion



Nominated
PALOMAR CHAPTER OFFICERS

President:	Lois Leonard, EA lois@leonardtax.com	760-471-4550
1st Vice President	Dee Hazen, EA deetaxlady@sbcglobal.net	760-505-9834
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Past President:	Ron Watts, EA rgwatts@sbcglobal.net	858-481-5809

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CSEA Director

Ron Watts, EA	rgwatts@sbcglobal.net	858-481-5809
Joseph J Doering, EA	jdoering@aol.com	760-489-9483

Upcoming Chapter Events

November 11 2009 - Distressed Real Estate Taxation Workshop
Miles Lawrence, EA ESQ

November 18 2009— Ethics and Death & Taxes
David Shaw, CSEA President

December 4 2009— "S" Corporations
Gregory B McKeen



WWW.CSEAPALOMAR.COM



Navy Day
October 13
The US Navy was
established in 1775

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FORUM is a monthly publication of the Palomar Chapter of the California Society of Enrolled Agents. This publication is designed to provide accurate and authoritative information in regard to the subject matter covered. It is published with the understanding that the publisher is not engaged in rendering legal, accounting or other professional service. If legal or accounting advice or other expert assistance is required, the services of a competent professional should be sought. Items for publication must reach the Editor by the 25th day of the month prior to the publication month. Each Chapter member is expected to furnish material. Rights are reserved to abridge, summarize or excerpt items. The more data submitted, the more valuable the FORUM becomes. Items excess to one issue are retained for following issues. Views expressed in columns, guest editorials, cartoons and articles do not necessarily represent the opinions of the Editor.

ENROLLED AGENTS
FEDERALLY RECOGNIZED TAX PROFESSIONAL
THE TAXPAYERS REPRESENTATIVE.