

SEMINAR REGISTRATION FORM
CSEA PALOMAR CHAPTER ~ NOVEMBER 15, 2017

1:00pm - 8:00pm
sign-in begins at 12:15pm

Cocina Del Charro
890 West Valley Pkwy
Escondido, CA 92025

When a Taxpayer Dies-Part I (4 hours)

When a taxpayer dies, a new taxpayer is born! The type of taxpayer that is born is directly related to the estate planning of the decedent and the types of assets the decedent owned and how they were titled. Your new tax client will come under the legal and taxation rules specific to the administration of small estates, probate estates or trusts. This session will serve as a tutorial for the tax professional that wants to brush up their skills with final 1040s and fiduciary returns, as well as the tax professional just getting their feet wet in this very rewarding area of tax practice.

When a Taxpayer Dies-Part II (3 hours)

For decedents dying after December 31, 2010, favorable tax law changes allow a surviving spouse to gain the benefit of an unused estate exemption of their deceased spouse. This is referred to as the portability election. It is vital that tax professionals discuss the election with surviving spouses to avoid later liability claims. If portability is desired, a special Form 706 must be prepared. Although the deadline for Form 706 is usually 9 months from the date of death, recent IRS guidance in Rev-Proc 2017-34 eases the burden on executors by allowing for late portability elections, including a small window until January 2, 2018 to file any late portability election since enactment of the law. This session will support the tax professional in gaining confidence in the preparation of a "portability-only" Form 706.

(IRS: WZA09-T-02088-17-I; 7 hrs Fed Tax CTEC: 1001-CE-8540; 7 hrs Fed Tax)

Additional information:

(760) 746-9891

www.cseapalomar.com



Vicki Mulak, EA

Vicki Mulak is an Enrolled Agent and a Certified Financial Planner (CFP). She is insurance and securities licensed. Vicki is a well-known presenter on federal and California tax law and business entity topics. She frequently testifies before the Franchise Tax Board Meetings in Sacramento, CA and stays involved in state tax legislation, attending Assembly and Senate committee hearings as necessary. She currently serves on the FTB Advisory Board and the EDD's Small Business Employer's Advisory Committee. She regularly speaks on tax topics at for CSEA, CSTC, and NAEA. Vicki was honored in August 2012 with NAEA's Bill Payne Advocacy Award in recognition of her commitment to advocacy on behalf of Enrolled Agents. In 2011, Vicki was awarded the "Distinguished A Service Award" for enhancement of CSEA's reputation. In 2006, she received CSEA's prestigious "Thomas P. Hess Award" in recognition of her contributions to CSEA's educational goals. She received her Bachelor of Science in Business Administration degree from Thomas Edison State University in Camden, New Jersey and resides with her husband, George, in Tustin.

FIRST NAME LAST NAME

COMPANY

ADDRESS

CITY STATE ZIP

PHONE FAX NUMBER

EMAIL (will be entered into our database for future meeting notices)

Includes afternoon snack and evening dinner buffet

MEMBER REGISTRATION

BEFORE (rec'd by)	AFTER	AMOUNT
October 18th	October 18th	
\$195	\$225	\$ _____

NON-MEMBER REGISTRATION

BEFORE (rec'd by)	AFTER	AMOUNT
October 18th	October 18th	
\$225	\$255	\$ _____

AT DOOR REGISTRATION: \$245 member \$275 non-member

PAYMENT INFORMATION Total Enclosed \$ _____

Checks Payable to: CSEA PALOMAR CHAPTER

Mail to: Johnson Tax Services (CSEA Palomar)
ATTN: Melanie Johnson
150 S. Escondido Blvd.
Escondido, CA 92025

CANCELLATIONS: To receive a refund on registration fees (less a \$45.00 cancellation fee), all cancellations must be **received** in writing no later than November 08, 2017. **NO REFUNDS AFTER November 08, 2017**