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The Tax Experts



Orange County Chapter  
California Society of Enrolled Agents

## UPCOMING PROGRAMS and EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
February 21	Dinner Meeting	1 hr	California Update	Phoenix Club of Anaheim
March 21	Dinner Meeting	1 hr	IRS Update	Phoenix Club of Anaheim
April 17	T.G.I.O. Party		Starts at 6:00PM	Phoenix Club of Anaheim
May	All Day Seminar	hrs	IRS E-File Roundtable	Phoenix Club of Anaheim
May 16	Dinner Meeting	1 hr	Dementia: Aging & Taxes	Phoenix Club of Anaheim
June 20	Dinner Meeting	2 hrs	Ethics	Phoenix Club of Anaheim
June 27 & 28			OCEA Planning Retreat	Queen Mary, Long Beach
July 18	Dinner Meeting	1 hr	Getting Ready For An Audit	Phoenix Club of Anaheim
August 15	Dinner Meeting	TBD	The "Less Paper" Office	Phoenix Club of Anaheim
September 19	Dinner Meeting	TBD	PIA Marketing Strategies	Phoenix Club of Anaheim



The Tax Experts



# The Orange County ENROLLED AGENT



The Tax Experts

Editor: Dale Quelle, EA • 14340 Bolsa Chica Rd. #A • Westminster, Ca 92683-4868 • 714-899-2221

www.eaoc.org

Volume 2005-2006

Issue 8

FEBRUARY, 2006

1 HOUR CPE PROGRAM (CTEC Approved)



QUICKIES  
from the QUILL

ALL PAST PRESIDENTS  
of OCEA are invited to  
attend the February 21st  
dinner meeting as a guest  
of the Chapter.

SCHOLARSHIPS are  
available for applicants  
who wish to further their  
education in the tax  
profession. (see page 3)

## AGENDA February 21st, '06

4:30 Board Meeting  
5:30 Social Time  
6:00 Dinner Hour  
7:00 CPE Program

\$30 for member pre-registration before 4:00 P.M.  
on the Friday prior to the dinner meeting; \$35 for  
on-site registration and for non-members.

You may phone registration to Cathy Patel, EA  
at 949-515-2862 or email [reservation@eaoc.org](mailto:reservation@eaoc.org)  
(please include your EA number). Cathy will be  
using last years permanent list for this year, too.  
If you want to be added to the permanent list, or  
deleted from it, please contact Cathy.

Wear your name badge and be recognized!

## California Tax Update

Presented by  
Lynn Freer, EA

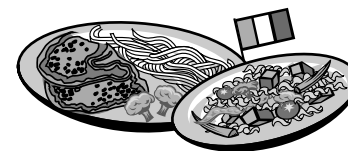


Lynn Freer EA from Spidell Publishing will present a one hour presentation  
on California tax issues. Lynn Freer is widely known throughout California as  
being the foremost authority on California taxes.

Spidell publishes the California Taxletter, Analysis & Explanation of California Taxes,  
and the Elderly Care Planner.

## DINNER MENU

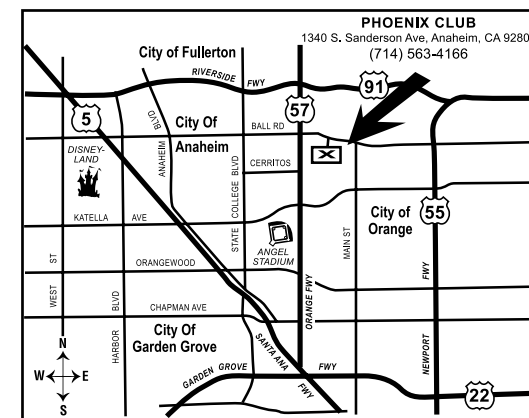
- Chicken Piccata
- Penne Pasta Marinara
- Rice Pilaf
- Fresh Steamed Vegetables
- Italian Antipasto
- Garden Green Salad
- Ambrosia
- Fresh Fruit Tarts
- Carrot Cake
- Coffee, Decaf, Hot & Iced Tea



ALL YOU CAN EAT BUFFET!

## MEETING LOCATION

THE PHOENIX CLUB  
1340 Sanderson Avenue, Anaheim



DIRECTIONS: Ball Rd Exit from 57 Fwy; Go East to Phoenix Club Dr;  
Turn South on Phoenix Club Dr; Turn Right on Sanderson Ave.



# PRESIDENT'S MESSAGE

by Lisa Newton, EA



As you are receiving this newsletter the first onslaught of tax returns has probably hit your office. Remember this too will pass and stay calm.

The dinner meeting will be our California update so take time to attend. Also February is the time we honor past presidents with a free dinner, so come mingle with some old friends.

Our next education event is in May when we have the e-File Round Table. Jack Allen is still looking for education opportunities for summer and fall of 2006. He welcomes any suggestions of topics or speakers. His email is in this newsletter.

Neki Jones of the Laguna Niguel IRS office is working to get a website verification system for Enrolled Agents like CTEC, CPAs and attorneys have. We have put her in contact with NAEA to assist her. Stay tuned and watch for emails concerning this issue.

EDD and IRS have put together a joint venture and created a power point presentation to give to new business owners and targeted industries regarding payroll compliance. They need Enrolled Agents to teach the classes after they have received one day training from the EDD/IRS. If you would like to teach these classes (it could be used as an opportunity to grow your business) email me your fax number and I will fax you the application. The application has on it where to send the application.

Have a prosperous tax season and remember an emergency of your clients does not create an emergency for you. Do what you can to help them but don't jeopardize your health to do it.

~ Lisa

## TAX TEASER

by Dale Larsen, EA

Kevin, the 100% owner of an S corporation has an adjusted basis in stock before losses and deductions at the end of 2004 in the amount of \$12,000. The 2004 corporate return shows a \$20,000 ordinary loss and a \$5,000 charitable contribution expense. What are the allowable losses and deductions Kevin may claim on his 2004 tax return?

- A. \$12,000 ordinary loss and a \$0 contribution expense
- B. \$7,000 ordinary loss and \$5,000 contribution expense
- C. \$9,600 ordinary loss and \$2,400 contribution expense
- D. \$12,000 ordinary loss and \$5,000 contribution expense

CORRECTION NOTICE: There was an error on the answer to the January Tax Teaser. The correct answer was "C" but was printed as "B". Thanks to the readers who brought this to our attention. We regret the error.

Chapter Phone:  
800-797-1410



The Tax Experts

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(714) 838-5002, devans4u@pacbell.net

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17632 Irvine Blvd, Ste 150  
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18311 Gramercy Dr  
Santa Ana, CA 92705-2057  
(714) 669-0453, billstaxx@earthlink.net

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# TRUE or FALSE?

We want you to know what we have been doing on your behalf - and we want you to have a little fun! Take this quick quiz to test your OCEA knowledge to see how much you know about OCEA (see answers below). Then go back to the Associate Application Form on page 5!



- 1) OCEA members and associates meet the third Tuesday of every month for continuing professional education.
- 2) OCEA members and associates look to one another as peers and as such have "open door" access to some of Orange County's most experienced tax professionals for Q & A.
- 3) OCEA publishes a monthly newsletter to keep our members and associates informed about local programs and events.
- 4) OCEA has scholarships available for tax related education.
- 5) OCEA members and associates can volunteer to speak publicly through our Speaker's Bureau. This is a great practice builder!
- 6) OCEA helps you to be the best tax professional that you can be by offering advanced level tax preparation classes.
- 7) OCEA can help you pass the IRS' Special Enrollment Exam so that you too can become an Enrolled Agent.
- 8) OCEA has a website at [www.eaoc.org](http://www.eaoc.org) so that you may easily find member and associate contact information.

ANSWERS: All of the above are TRUE and only highlight a few of the benefits offered by OCEA to members and associates!

## SCHOLARSHIPS

Do you know anyone who would like to become an Enrolled Agent? Bill Geideman's EA Preparation Class has the highest pass rate in the state of California. In its efforts to promote the Enrolled Agents profession as a career choice, CSEA offers scholarships. If you would like an application, email your request to: [taxmatters@sbcglobal.net](mailto:taxmatters@sbcglobal.net) and you will receive an application as soon as they are available.

**WHO QUALIFIES?** Residents of California sponsored by one of CSEAs local chapters who are planning to attend an educational institution or preparatory course for The Special Enrollment Examination. The application contains all instructions. Early applications will be reviewed and, if necessary, returned for resubmission including any missing information. OCEA will review all applications before forwarding them to the CSEA Scholarship Committee for final scoring.

### WHAT ARE SOME OF THE QUALIFICATIONS?

Complete the Scholarship Application, including the following:

- What are your educational goals?
- What are your career and professional goals?
- What additional information do you feel would be helpful to us in evaluating your application?
- In 50 words or less: "**What is an Enrolled Agent?**"
- Are you interested in joining a professional tax organization?

### AMOUNT OF SCHOLARSHIP?

Varies - up to 100% of requested amount. Scholarship is limited to tuition and books only.

### TIPS AND TRICKS: Remember, neatness counts!

"**WHAT IS AN ENROLLED AGENT?**" (under 50 words)

- If applicable, include additional information about your career.
- Looks count-Submitting a good presentation increases your chances of success!

For your application, email [taxmatters@sbcglobal.net](mailto:taxmatters@sbcglobal.net)



Cathy Patel, EA  
Scholarship Committee Chair

## WELCOME NEW MEMBERS!

- Sean Gerold, EA
- Mary Chorbajian, EA
- Janie Williams, EA
- Robert Babayan, EA
- William Scott Eaton, EA
- Melissa Burke, EA

## CSEA Director's Report

The (State Society) CSEA Nominating Committee recommended the following slate of Officers for July 06-June 2007:

President	Irene Lawrence, EA
1st Vice President	Jennifer MacMillan, EA
2nd Vice President	William Reilly, EA
Secretary	Connie Farrell, EA
Treasurer	Penny van der Meer, EA

The CSEA elections will be held at the Annual Meeting May 31, 2006 in Reno, NV.

The CSEA Board approved the Channel Islands chapter hosting the Annual Meeting in June 2007 in the Channel Islands area.

With the implementation of the new member software, at CSEA, staff has had to make changes to the two society websites. The websites are in the process of being merged into one site under the CSEA.org umbrella. Hopefully this large task will be completed in the next few months. If you go to the [EnrolledAgent.org](http://EnrolledAgent.org) it will direct you to go to CSEA.org once the merger is completed.

This is the last year that CSEA will host a Super Seminar in Hawaii. The dates are June 15-17, 2006. It's on the big island (Hawaii) at the Hilton Waikoloa Village.

The CSEA Board approved a Bylaws change to add a category of "Honorary Membership". This bylaws change and others will be voted on at the Annual Meeting in May 2006.

We encourage all members to attend the CSEA Annual Meeting in May and the CSEA Board meetings throughout the year.

Have a great Tax Season!!

Joni Terens EA and Dona Evan, EA  
Your CSEA Directors



Dona Evans, EA



Joni Terens, EA

## OCEA RECOGNIZES PAST PRESIDENTS

February is Past Presidents Month. All past presidents of OCEA are invited to attend the February 21st dinner meeting at the Phoenix Club of Anaheim as a guest of the chapter.

OCEA wants to say thank you to all past presidents whose contributions led to our chapter's growth and success.



D.J. Atkinson, EA	1973/74
Howard Sobelman, EA	1974/75
Peter Remeika, EA	1975/76
S. Robert Radus, EA	1976/77
Robert Pugh, EA	1977/78
Lester Starbard, EA	1978/79
Derral Wilson, EA	1979/80
Squire Burke Sr., EA	1980/81
Harold Shafer, EA (Dcsd.)	1981/82
Del Schmidt, EA	1982/83
Leona Flansberg, EA	1984
Arthur Koehler, EA	1985
Bill Kirkendall, EA	1986/87
Yvonne Kirkendall, EA	1987/88
Donna Nance, EA	1988/89
Clay Ball, EA	1989/90
Frank Nathan, EA	1990/91
Marcia Davis, EA	1991/92
Doug Pryor, EA	1992/93
Joni Goff-Terens, EA	1993/94
R. Michael Reedy, EA	1994/95
Yvonne Kirkendall, EA	1995/97
Dale Quelle, EA	1997/98
Bill Geideman, EA	1998/99
Al Shifberg-Mencher, EA	1999/00
Rich Quarterman, EA	2000/02
Bill Williams, EA	2002/03
Curt Harrington, EA	2003/04
Bill Geideman, EA	2004/05



## The CLASSIFIEDS

EA TAX ACCOUNTANT in Long Beach needs office assistants on a full time and part time basis. Entry level positions available. Prior tax or accounting office experience is preferred. Must have strong organizational skills. Call Jim Clark, EA at (562) 248-0500.

HELP WANTED Assistant in financial services office in Orange to do general office work, marketing and tax preparation. May also involve securities and real estate. Must have computer skills and aptitude to learn taxes. Will train. Contact Leonard Wyss, EA at (714) 974-7623.

WANTED EXPERIENCED TAX PREPARER for upcoming tax season. Knowledge of Lacerte software is helpful. Call Sam Milazzo of State Business Service at (562) 869-4819 or (714) 962-8408. Fax (562) 869-7529. Ad placed by OCEA member Donna Miller, EA.

TAX PRACTICE AVAILABLE FOR SALE Seeking the right person (preferably an EA) to purchase my tax practice after the completion of next tax filing season. I am retiring due to declining health but will participate in the orderly transition with the purchaser. Practice consists of 85% tax preparation, 10% write-up and 5% audit and collection representation. My practice was established in Fullerton in 1988 and now consists of approximately 200 clients. I would like the purchaser to maintain the business in the same general area. Price and terms are negotiable. Call Clem St.Louis at (714) 879-7511 or fax (714) 871-4446.

EXPERIENCED EA/Tax Preparer position in Fountain Valley. Lacerte proficiency a must. QuickBooks savvy a plus. Fax resume to Tom Bass, EA at (714) 241-0189 or email [tax@accountablesolutions.biz](mailto:tax@accountablesolutions.biz).

COSTA MESA ENROLLED AGENT firm needs an experienced Enrolled Agent/Tax Preparer. The practice involves preparation of individual, corporate, partnership and fiduciary returns. Experience with Lacerte software and some accounting background is desirable. Salary commensurate with experience. E-mail resume with salary history to [resume@taxpros.info](mailto:resume@taxpros.info). Ad placed by OCEA member Craig Smith, EA.

IRS COLLECTION PROBLEM? Got a client with an IRS collection problem? Call Carl! OCEA member, retired IRS Revenue Officer. Phone/fax 949-589-1137, E-mail Carl Carter at [buick61guy@aol.com](mailto:buick61guy@aol.com) preferred.

OFFICE SPACE AVAILABLE - ANAHEIM Located within a two-story professional CPA office. Shared reception, kitchen area, conference Room. Internet access. \$350/month. Call Lee Akin, EA (714) 491-9500. Strayer Saylor and Associates, Inc.

TAX PROFESSIONALS NEEDED TaxResources, Inc. is hiring tax professionals for the 2006 tax season! Positions are available at our Orange County and Sacramento locations. Enjoy flexible hours, earn great pay. To find out more about our company and job opportunities, and to apply on-line, visit our website at [jobs.taxaudit.com](http://jobs.taxaudit.com). OCEA member Dave DuVal.

HELP WANTED. Need EA for year-round position in Brea tax office. Experience in all aspects of tax preparation including estate tax and IRS audit/appeals representation is desired. Candidate should have good communication skills and be proficient with Lacerte, Excel and Quickbooks software. Fax resume to Patrick Hurley, EA @ (714) 996-1582.

BANKRUPTCY Questions regarding bankruptcy, business formations or business litigation? Certified specialist in personal/small business bankruptcy w/25 yrs experience practicing law in Orange County. Rick Barnett, Barnett & Rubin (AV rated), 949-261-9700 or [rick@barnettrubin.com](mailto:rick@barnettrubin.com)

FAST GROWING LA MIRADA FIRM seeks a full-time tax professional. The qualified applicant will have a strong background in tax preparation, including individual, corporate, and partnership taxes. Candidates with experience in defined benefit planning, IRS & FTB negotiation, representation and collections are a big plus. Candidates who are a CPA or an EA are a plus. Must have strong computer skills and knowledge of tax preparation software. Salary is commensurate with experience and we offer excellent benefits. Fax resumes to 562-404-3126 or e-mail [tia@liberatorecpa.com](mailto:tia@liberatorecpa.com)

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*PLEASE NOTE: Classifieds are available for OCEA members & associates to advertise items for sale or rent, want ads and employment opportunities. Ads run for 2 consecutive months free of charge (longer based on space available. Let us know when your ad is no longer needed). Email to [4quelle@msn.com](mailto:4quelle@msn.com) or FAX to 714-899-2224. Be sure to include your name and phone number or email.*

## BECOME A BETTER TAX PROFESSIONAL - JOIN CSEA!

Are you a seasoned tax professional? Or are you just starting your career in the tax profession? Either way, CSEA is here to help further your success. Our members include some of Orange County's best minds in the tax business. CSEA members are a diverse group of tax professionals who have attained vast knowledge in various specialties of taxation - tax preparation, audit and appeals representation, tax collection, international tax issues, and practice management.

Join CSEA and take advantage of the many resources available to expand your horizons. Plan now to attend our dinner meetings of the Orange County Chapter of Enrolled Agents, held monthly on every third Tuesday at The Phoenix Club of Anaheim, starting at 5:30 P.M. Directions to The Phoenix Club are on the front page. You need NOT be an Enrolled Agent to join. Associate's status in CSEA is available to CTEC tax preparers. Regular membership is available to all EA's, CPA's and attorneys. Associates and regular members enjoy the same privileges. Fill out the application form on page 5 and follow the instructions to return it to CSEA with your payment.



CALIFORNIA SOCIETYOF ENROLLED AGENTS  
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[www.enrolledagent.org](http://www.enrolledagent.org) (Member)  
Email: [lcoble@csea.org](mailto:lcoble@csea.org)



### PROFESSIONAL ASSOCIATE APPLICATION

(Please Print All Information)

- ☐ Mr.  
☐ Mrs.  
☐ Ms.

Last Name		First Name or Initial		Middle Name or Initial		Nickname	
Name as you wish it to appear on your Membership Certificate (if different from above). Note: Professional designations are not included on certificates.						Birth Date	
Business Address							
Firm Name (if any)							
Street				Apt / Suite #			
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Telephone Number				Fax Number			
Email Address							
Are you registered by the California Tax Education Council? Have you ever been an Enrolled Agent?							

I am lawfully engaged in the practice of tax and not currently or previously defined in §10.3(a) through (d) of Circular 230. I hereby petition for Professional Associate recognition by the California Society of Enrolled Agents. I understand that this recognition may be terminated by me at any time, or by the Society for non-payment of dues, failure to meet continuing education requirements\*, notification of my suspension from eligibility to practice, or as stipulated in the Bylaws and rules of the Society.

I understand and will abide by all applicable provisions of the California Society's Bylaws and the National Association's Code of Ethics and Rules of Professional Conduct.

**Please take a moment to answer the following questions, so that we can serve you better!**

- How long have you been preparing tax returns? \_\_\_\_\_
- What type of practice do you have?  
☐ Self-employed ☐ Work in a firm ☐ Other
- If self-employed, do you have other tax preparers on staff? ☐ YES ☐ NO
- How many returns do you prepare a year? \_\_\_\_\_
- How did you find out about the California Society of Enrolled Agents?  
☐ An EA ☐ Online ☐ Newspaper ☐ Other
- In what areas of tax do you practice?  
☐ 1040 ☐ 1041 ☐ 1065 ☐ 1120 ☐ 706
- Would you like information on becoming an Enrolled Agent? ☐ YES ☐ NO

**\* Continuing education requirements are determined by the National Association and are currently 30 hours per CPE year (2/1 - 1/31).**

☐ I would also like to join NAEA (National Association of Enrolled Agents) for an additional \$160.00.

☐ My payment of **\$150.00** for the first year's dues is enclosed.

Charge \$\_\_\_\_\_ to my:  
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Sponsor (optional)	

**IMPORTANT: You MUST check the following box to ensure you receive CSEA information. We do NOT transfer your fax number or email address to third parties.**

☐ I consent to receive communications sent by or on behalf of CSEA and its Chapters via email, telephone, or fax.