

The Orange County ENROLLED AGENT

The Tax Professionals

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

Volume 2008-2009 Issue 1 July 2008

Welcome New Members

Rasheed Ali, EA
Devrajbhai Bunha, EA
Dolly Carreon
Theresa Chapman
Sherry Martin
Hector Rodriguez, EA



Angus Top Sirloin Steak
Chef's Choice Fish
Au Gratin Potatoes
Sweet Corn
Tomato/Cucumber Salad
Garden Green Salad
Ambrosia Salad
Cheese Cake
Black Forest Cake

The Vision of OCEA is to serve, to represent the best interests of Enrolled Agents in Orange County, and to emphasize and enlighten the general public that an Enrolled Agent is the premier tax professional.

The Mission of OCEA is to encourage professionalism, personal growth, and educational growth, while providing member benefits and enhancing the role of Enrolled Agents among the local governmental agencies, other professionals, and the general public.

OCEA is 424 members strong and proud to be the largest Chapter of CSEA.

July 15th Program
1 Hr CPE Program

Have You Ever Wondered...

A Special Presentation by Frank Van Nostrand

...how to figure how much your Social Security will be when you retire?

...should you retire at age 62 or wait until full retirement age?

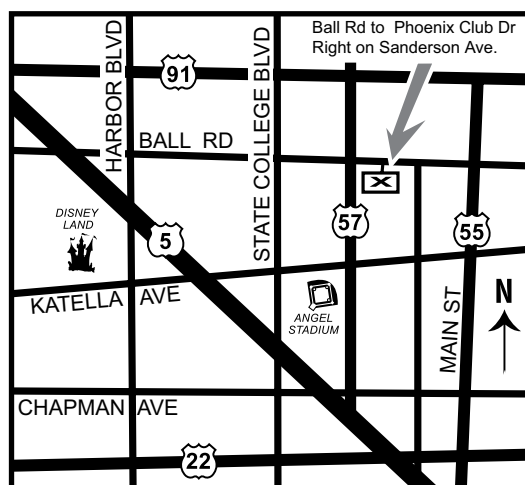
...will you be able to collect benefits on your husband's or wife's Social Security record?

...what about Medicare? Will you be eligible and how much does it cost? Do you even need it?

...Can I file for benefits online?



For answers to all these questions and more come to a presentation given by Frank Van Nostrand, Social Security's Public Affairs Specialist for Orange County.



Meetings are held at the Phoenix Club
1340 S Sanderson Ave, Anaheim, CA 92806

Agenda July 15th

4:30 Board Meeting

5:30 Social Time

6:00 Dinner Hour

7:00 1 Hr CPE Program

\$35 for Member pre-registration before 4:00 P.M. on the Friday prior to the dinner meeting; \$40 for on-site registration and for non-members for meetings with 1 hour of CPE credit. Meetings with 2 hours of CPE credit are \$40 and \$45 respectively. Telephone reservations to Dan Carlberg at 714.774.8129 or email reservation@eaoc.org (please include your EA number). If you wish to be added to or deleted from the Permanent List, please contact Dan.

PRESIDENT'S MESSAGE

by Cathy Patel, EA, MBA

Just thought you might be interested in the California Society of Enrolled Agents Positions Statement.

- opposes personal income tax withholding on independent contractors
- opposes sales/use taxes on personal services California law and California Taxing Agencies should conform to Federal law as it relates to the definition of Employee vs. Independent Contractor Status
- supports the concept of consolidation of the Board of Equalization and the Franchise Tax Board provided all of the privileges and rights afforded to all practitioners governed by Circular 230 remain in effect
- believes that California income Tax laws should be in general conformity with Federal law
- supports California legislation conforming Net Operating Loss treatment to Federal code
- supports conforming state tax law with Federal tax law concerning payroll tax reporting and payment frequency
- supports legislation allowing the concept of amnesty for compliance within the Employment Development Department system as per the CSEA Mission Statement, will strive to protect and enhance the interests of those Enrolled Agents engaged in providing tax basis accounting services supports the concept of consolidated collection of delinquent California tax liabilities owed to the Franchise Tax Board, Board of Equalization, and the Employment Development Department under the coordination of one agency
- opposes any expansion of the utilization of the resources of the Franchise Tax Board to collect fees, fines, or taxes for any agency other than the Franchise Tax Board, the Employment Development Department, the Board of Equalization, or the California Tax Education Council opposes any retroactive increases or mid-year changes to any tax law supports legislation and regulation that enhances the ability of professional associations to serve the interests of their members and opposes legislation and regulation that would inhibit or limit their abilities to serve the interest of their members
- opposes tax agencies requiring the filing of tax returns with anyone other than the appropriate tax agency for the return
- supports mandatory efile with adequate provisions for opt-out and abatement of penalties for reasonable cause
- opposes tax agencies collecting any information other than tax information
- opposes any tax agency requiring back-up withholding that is not based on actual tax liability
- believes that tax practitioners who outsource tax return preparation to third parties should disclose this fact to their clients and/or prospective clients, as well as the third parties' locations, if known, and possibly the names and locations of subcontractors that third parties may use should also be disclosed
- supports the addition of a reasonable cause exception to the amnesty penalties

Cathy



The Tax Professionals

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e-Filing W2's Round Table Discussion / Question and Answer Session

This is a no-cost member benefit that will be held before the July dinner meeting at 3:30 PM. Bill Brees from the San Francisco Social Security office will join us to talk about W2 e-filing and how easy it is even for very small payrolls. He is anxious to get us all e-filing and welcomes your questions. Please join us for this very informative meeting. No CPE credit available.

Have Something To Say

Readers are encouraged to submit letters to the editor on topics involving our tax profession. Readers can also voice their opinion on matters concerning our chapter. Please include your full name and phone number. Email your letters to:

Dale Quelle, EA at 4quelle@msn.com
or fax to (714) 899-2224.

The editor reserves the right to edit letters for publication.

Shutterbugs wanted for our newsletter!

Are you the one always snapping group and candid shots at every gathering? Do you enjoy catching those special or unusual moments for posterity? If you answered "yes" to these questions, the OCEA newsletter NEEDS YOU! We welcome your fresh perspective in photos taken at any OCEA events, such as meetings, parties and seminars. Send your digital photos to editor Dale Quelle, EA at: 4quelle@msn.com. Be sure to include information about the photos (names, event, date, etc).

The editor has sole discretion in choosing photos for publication.

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TAX TEASER by Dale Larsen, EA

To meet the dependency test of "Gross Income", the taxpayer had to consider the following income received by his mother who was 81 years of age:

Social Security \$3,600, municipal bond interest \$2,200, corporate bond interest \$1,200, stock dividends \$900, rental income \$1,200, rental expenses \$200 and wages \$600. The mother lived with the taxpayer the entire year. What is the correct gross income of the mother for this test?

- A. \$9,700
- B. \$2,900
- C. \$5,100
- D. \$3,900

Answer: D

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ENROLLED AGENT EXAMINATION COURSE

SESSIONS BEGINNING AUGUST 7, 2008

The Orange County Chapter of the California Society of Enrolled Agents is offering a review class to prepare YOU for the new IRS Special Enrollment Exam. The course is presented in three parts: Partnerships, Corporations, S Corporations, Fiduciaries and other topics; Individual Taxation; Practice before the IRS, Power of Attorney, Ethics and other topics. The three parts coincide with the new structure of the exam.

Part Two: Partnerships, C Corporations, S Corporations, Fiduciaries and other topics

AUGUST 7, 8, 14, 15

Part One: Individual Taxation

SEPTEMBER 11, 12

Part Three: Practice before the IRS, Power of Attorney, Ethics and other topics

OCTOBER 3

Course Fee: \$825 for the three parts; or \$575 for part two, \$400 for part one, \$200 for part three

The cost of the textbook is included.

Location: Conference Room, 17821 17th St., Suite 1, Tustin, CA 92780

Time: 8:30 AM to 3:30 PM

Instructors: Bill Geideman, Vicki Mulak, Norm Schmidt, Donna Miller

Anyone registering after July 30 is not guaranteed having the books available at the first session.

Sign me up, I want to attend:

Part Two	\$575	\$_____	24 hrs. CPE, CTEC # 1001-CE-3312
Part One	\$400	\$_____	12 hrs. CPE, CTEC # 1001-CE-3311
Part Three	\$200	\$_____	6 hrs. classroom time, no CPE

ALL three parts \$825 \$_____

TOTAL \$_____

Enclose your check made payable to: Orange County Chapter, CSEA. OR charge to your credit card.

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Your name _____ Signature _____

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Mail to: Donna Miller, 2698 Junipero Avenue, Suite 101B, Signal Hill, CA 90755

Fax to: (562) 424-3788

Call for info: (562) 424-3088

It is OCEA's policy not to issue refunds once a registrant has registered for an event or class. However, a written refund request can be submitted to OCEA's treasurer by the next board meeting for consideration by the board in the following three cases: (1) Cancellation at least 72 hours before the event, or (2) a medical emergency preventing the registrant from attending the event, or (3) a death in the family.

Tax Resolution Seminar By Peter Stephan

J u l y 1 8 , 2 0 0 8



Every hour of every day, our government selects over 100 taxpayers for an audit. It's a good living for us.

But what would you say if I told you there was yet another revenue stream within the same realm?

95 of those 100 are routine compliance audits. But the other 5 can't possibly make good on what they owe-and the government knows it.

These people don't need audit help, they need to negotiate a settlement, and that takes special training in the area of Tax Resolution.

This fascinating area of the tax law is one that few tax professionals are ever exposed to.

Location: Phoenix Club 1340 Sanderson Avenue, Anaheim, CA 92806 • Time: 8 AM to 5PM (Registration starts at 7:30)
Course Fee \$250.00 Includes lunch and comprehensive course book

Enclose your check made payable to: Orange County Chapter CSEA. OR charge to your credit card.

VISA _____ Master Card _____ Card Number _____
3 digit security code _____ Card Expiration Date _____
Name _____ Signature _____
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Why is Tax Resolution & Controversy so Profitable?

IRS Circular 230 allows tax professionals who assist their clients in Tax Resolution matters to take contingent fees. Not just attorneys, but all tax professionals, including CPAs and enrolled agents.

Take your billings from \$200 per hour to \$2,000 per hour.

Learn how to assist these tax-payers and make more money for yourself by attending our program on Tax Resolution. The seminar is available to you as a tax professional for the low price of only \$250, which includes continuing professional education credit.



Please consider this a personal invitation for you to join us for this special presentation that qualifies for continuing professional education credit for attorneys, CPAs and enrolled agents.

NEWLY ELECTED OCEA BOARD OF DIRECTORS



The June dinner meeting saw the election and installation of the 2008/2009 Board of Directors. Our newly elected members consist of:

President

1st Vice President

2nd Vice President

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TAX-ACCOUNTANT in Long Beach has an immediate opening for an office assistant with strong organizational skills. Call Jim Clark, EA at (562) 248-0500 or email your resume or brief letter of qualifications to jimclark5@verizon.net.

ENROLLED AGENT, having active CA real estate brokers' license & notary public credentials, is available for employment or possible partnership. Call Mike Ashrafi EA at (949) 510-1936.

SEAL BEACH CPA FIRM seeks an experienced tax preparer for part-time work during tax season and as needed the rest of the year. Must be proficient in individual tax. Some experience with business tax is a plus. Lacerte experience req. Email resume: debbie@cpaadvisor.com; fax to (562) 431-5755.

EXPERIENCED EA WANTED for North OC EA Firm. Proficient in Lacerte & QB. Must have great interviewing skills. Heavy schedule "E", LLC, Corporate, Individuals and out of state return prep. Full-time during tax season. Per Diem after tax season. Will need From Sept 08 for 8 weeks. Possible continuous FT employment. IRS audits/correspondence/representation a plus. Fax Resume to Karla Dennis, EA at 714-995-5218

ADMINISTRATIVE POSITION WANTED for busy North OC tax firm seeks customer service rep. with excellent communication skills. Must be proficient at MS office & organized. Quick Books and Lacerte a plus. Able to communicate effectively both written and oral. Knowledge of tax returns, Hud statements, acct. and real estate is a plus. Need to be able to communicate with clients for client retention, sales and service. Fax Resume to Karla Dennis, EA at 714-995-5218. Part-time starting 9-1 through Yearend. Full time Jan. 15th. Senior EA wanted in Brea for seasonal full time & flex time remainder of year. Proficient with Lacerte, QuickBooks, IRS audits & correspondence, & tax research. Fax resume to Patrick Hurley, EA at (714) 996-1582, email to taxinfo@equinetax.com.

SENIOR TAX SPECIALIST. Prominent CPA firm in Santa Ana seeks full-time Enrolled Agent or CPA heavily experienced in individual and business tax preparation and tax planning. Great benefits. Email resume to taxresume@ellscpas.com or fax to 714-542-1040, ATTN: Tax Dept.

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TWO OFFICES available for rent with different square footage at 17821 E. 17th Street, Suite 270, Tustin. Can be used as an executive suite or on your own. Office has availability of a conference room, copier, kitchen facilities and a receptionist. Price depends on requirements. Contact Marilyn Ratliff, EA at 714 505-6700 or Marilyn@BTIPProfessional.com.

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The Tax Professionals

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UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
July 15, 2008	Dinner Meeting	1	Social Security	Phoenix Club
Jul 18, 2008	Seminar	4	IRS Collection Techniques	Phoenix Club