

*Volume 2007-2008 Issue 4*

**Oct 16th Program**

**October, 2007**

**Welcome New Members**

Christine Brand, EA

Dante Cajucum, EA

Song Cho, EA

Rene Viamonte, EA

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 459 members strong and proud to be the largest Chapter of CSEA.

**Agenda**

**October 16 th**

**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.

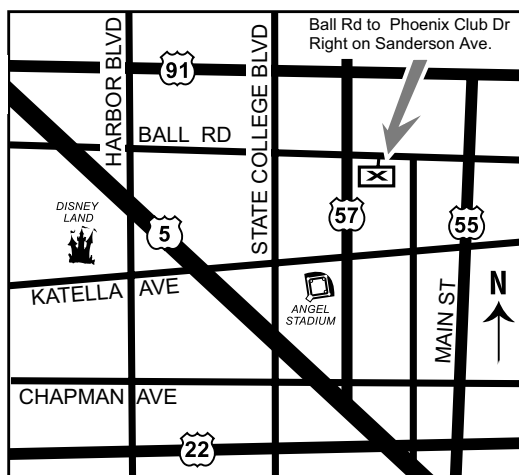
# My Very First 1041

**Presented by Mel Kreger**



Mel Kreger takes the mystery out of Fiduciary income taxes. If you have never prepared a 1041 or if you have prepared many, this program will provide a simple way to determine what you must find out to do the job correctly. He will show you how to get your computer to produce the proper return the way it should be. Mel is a renowned Spidell and Super Seminar Speaker; if you have attended one of his seminars, you

know how good he is, and if not, you are in for a great evening! We invite you to come and let him help you through the often confusing Fiduciary Return.



**October 16, 2007  
dinner meeting**

Braised Bratwurst

Roasted Chicken

Sauerkraut

Whipped Potatoes

Three Assorted Salads

Two Assorted Desserts

Members enrolled to practice before  
the Internal Revenue Service

ADDRESS SERVICE REQUESTED

*The Tax Experts*  
OCEA Newsletter Editor  
Dale Quelle, EA  
14340 Bolsa Chica Road, #A  
Westminster CA 92683  
Phone: 714-899-2221

*Orange County Chapter  
California Society of Enrolled Agents*



# UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
October 16	Dinner Meeting	1	Your First Trust Return	Phoenix Club
November 16	Seminar	8	Fall Update	Irvine Hilton
November 20	Dinner Meeting	1	Tax Resolution	Phoenix Club
December 18	Dinner Meeting	1	OIC Update	Phoenix Club



## PRESIDENT'S MESSAGE

by Cathy Patel, EA, MBA



What does CSEA do for Members aside from bringing us the California Enrolled Agent magazine, Audio Tax CPE, Super Seminars, and the Tax Boat? Here are just a few Member Benefits.

CSEA will be sponsoring two separate radio campaigns in 2008 to reach out to more of California with information about CSEA Members and the EA designation. CSEA sponsors the Bob Brinker Money Talk radio show and an additional radio campaign for stations KGO in the Bay Area and KGI in Los Angeles.

Tax Practice Management workshop now expanding to three days with everything you wanted to know — well, almost everything — about getting your new business up and running.

E-Mail notices from time to time regarding up-to-the minute changes, such as the last one advising that FTB automatically enrolls e-file providers approved by IRS, no separate enrollment application required.

Legislative Outreach — CSEA is activating its grassroots program with the goal to make sure every State Legislator is visited at their local district office by at least one EA. CSEA will provide you with tips on scheduling and making a visit, talking points, a packet of information to take with you on your visit, and much more! I personally participated last year in Sacramento speaking with staff members in several offices and found the staff happy to have someone to contact regarding legislation affecting tax matters.

CSEA and IRS partner together to offer workshops for new Enrolled Agents. Free ad on the CSEA website in the "Find an Enrolled Agent" section.

CSEA maintains an active voice in the legislative and regulatory process in California. Their Legislative Position on various issues is on their website under Member Tools/Resources/Legislative Advocacy, as well as their letters to Legislators on behalf of CSEA, based upon the Legislative Positions of the Society.

I could go on . . . but limited space prohibits. Now, to one note regarding OCEAs budget. Reminder for those who signed up for the Permanent Dinner List: If you are unable to attend a meeting, please contact Dan Carlberg at 714.774.8129 by Noon on the Friday before the dinner meeting. If you no longer wish to be on the Permanent List, let Dan know. If you are on the Permanent List, OCEA makes a reservation for you and pays for you, whether or not you attend. Thanks for your attention to this matter!

"Good people do not need laws to tell them to act responsibly, while bad people will find a way around the laws." Plato (c. 427 B.C. — c. 347 B.C.)

*Cathy*

## OCEA Replaces Second Vice President

Stating personal reasons, Second Vice President Neal Gallaway, EA resigned from office by sending a letter of resignation to President Cathy Patel. At the August 21st board meeting President Patel announced to the board of directors that Second VP Gallaway's decision to resign was to be effective immediately. As per executive privilege and in accordance with the bylaws of OCEA, President Patel appointed Dan Carlberg, EA to finish the term as Second Vice



President. The board of directors ratified the appointment with a unanimous vote. Carlberg has served OCEA in past years holding the offices of Director and Treasurer.



**The Tax Professionals**  
Chapter Phone: 800-797-1410

### President

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### Immediate Past President

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**EA 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](mailto: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](mailto:debbie@cpaadvisor.com); fax to (562) 431-5755.

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](mailto:taxinfo@equinetax.com).

**PART TIME BOOKKEEPERS** needed in Tustin. QuickBooks and Peachtree. Contact Ken Noland, EA at [cfotogo@companycfo.com](mailto:cfotogo@companycfo.com)

**OFFICE SUITES** available in desirable office building in Tustin. Two sizes are open. On Irvine Blvd. near 55 Fwy and I-5. Call Ken Noland, EA at (714) 505-1925.

**OFFICE SPACE AVAILABLE** in Laguna Hills Hillside Plaza Building. 165 Sq. ft. private office. Includes high speed internet access and bottled water. Share reception and kitchen area with 3 EA's. \$635/month. 23161 Mill Creek Drive, Suite 350. Call Terry @ (949) 454-4646.

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## OCEA WANTS MEMBERS INPUT

by Lisa Newton, EA

Do you have problems during tax season getting your software to do some of the more advanced features correctly - maybe 1031 exchanges, installment sales, AMT, mortgage interest adjustments just to name a few?

OCEA is going to put on a tax software class on January 15th before the dinner meeting from 2:00 p.m. to 4:00 p.m. There will be a team of tax software experts specializing in Lacerte, ATX, Taxworks, CFS and QuickBooks showing you how to solve your software questions and revealing their favorite timesavers for a jump-start to tax season.

Please submit questions, problems and concerns beforehand to Lisa Newton at [lisa@eanewton.com](mailto:lisa@eanewton.com) or you can fax at (562) 267-0353. Questions must be submitted by December 15th as we will have a limited amount of time to answer them.

OCEA is also planning a tax season follow up seminar called Stump the Panel to be held from 2-4 p.m. before the June 17th, 2008 dinner meeting. The basic premise is we will provide a team of experts. You will provide your tax season difficulties and the panel will provide you solutions.

Our current panelists are Bill Geideman, Marilyn Ratliff, Dona Evans, Peggy Ligor, Russell Fox, Norm Schmidt, Yvonne Kirkendall and David Shashoua. We are looking for an expert in real estate. Volunteers should contact Lisa Newton at (562) 267-0351 or [lisa@eanewton.com](mailto:lisa@eanewton.com)



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## TAX TEASER by Dale Larsen, EA

Josephine Jones, an Enrolled Agent, received a complaint from the Office of Professional Responsibility. Select the statement below that is correct with respect to the contents of the answer that Josephine will file in rebuttal to the complaint.

- A. Josephine may only state a general denial of the allegations.
- B. Josephine must specifically admit or deny each allegation set forth in the complaint, and may not state that she is without sufficient information to admit or deny a specific allegation.
- C. Josephine may deny a material allegation in the complaint even though she knows it to be true.
- D. Josephine must specifically admit or deny each allegation set forth in the complaint, except that she may state that she is without sufficient information to admit or deny a specific allegation.

Answer: D



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# Rental Property and the Tax Gap

an excerpt from IRS e-News for Small Business

Not reporting or under reporting rental income contributes to the tax gap. Landlords need to be aware of everything that counts as income so they pay their fair share of taxes. They also need to be aware of all deductible expenses so they don't overpay their taxes.

This fact sheet is the 14th in a series to help reduce the tax gap by helping taxpayers better understand the tax code. The tax gap is the difference between the amount of taxes that should be paid in a given year and the amount actually paid voluntarily and in a timely way.

## Rental Income

In the simplest terms, rental income is any payment received for the use or occupation of property. Most landlords operate on a cash basis. That means they count payments as income in the period they are received and deduct expenses in the period they are paid.

Landlords also need to be aware of other forms of rental income that may need to be declared. Rental income may also include:

- Advance rent payments
- Early-termination fees on lease agreements
- Expenses paid by tenant for the landlord (These may also be deductible as rental expenses.)
- Property or services received in lieu of money (This is based on the fair market value of the property or services.)
- Lease payments with option to buy (These payments are usually counted at rental income. If the tenant buys the property, payments received after the sale date are generally counted as part of the selling price.)
- Payments for renting a portion of your home may or may not be taxable income depending on certain thresholds. See IRS Publication 527, Residential Rental Property.

Security deposits are not counted as income if they are to be refunded at the end of a lease period per an agreement. Landlords sometimes retain portions of security deposits because

tenants don't live up to the terms of a lease. Any funds withheld from a deposit are counted as income in the year they are retained. Deposits used as final lease payments are considered advance rents and counted as income in the period they are received.

## Rental Expenses

Landlords can deduct the ordinary and necessary expenses for managing, conserving, and maintaining their rental property. Ordinary expenses are those that are common and generally accepted in the business. Necessary expenses are those that are deemed appropriate, such as interest, taxes, advertising, maintenance, utilities, and insurance.

Other deductible expenses may include:

- Expenses incurred from the time a property is made available for rent and is actually rented.
- Some or all of the original investment in the rental property may be recovered through depreciation using Form 4562. Subsequent improvements may also be depreciated.
- The cost of repairs may also be deductible. This may include the cost of labor and materials. However, landlords cannot deduct the value of their own labor.

Improvements that add to the value of a property or prolong its useful life are considered capital expenses and generally must be depreciated. Discussion about whether an expense is an improvement or a repair is included in Publication 946, How to Depreciate Property.

Expenses may be deductible on rental property also used for personal use, but only on a proportional basis. Landlords are permitted to use any reasonable method for calculating what portion of a property should be considered rental. Using square footage is a common method and frequently the most accurate.

Some property is rented out at times and used for personal use other times, such as a beach house. In this case, deductible expenses must be calculated based on the number of days the property is used for each purpose. Deductible rental expenses can not exceed gross rental income for property used for both personal use and as a rental in a given year.

Expenses incurred while property is vacant but available for rent may be deductible. Lost rental income while a property is vacant is not deductible.

Information on other rental expenses and reporting requirements is available in Publication 527, Residential Rental Property.

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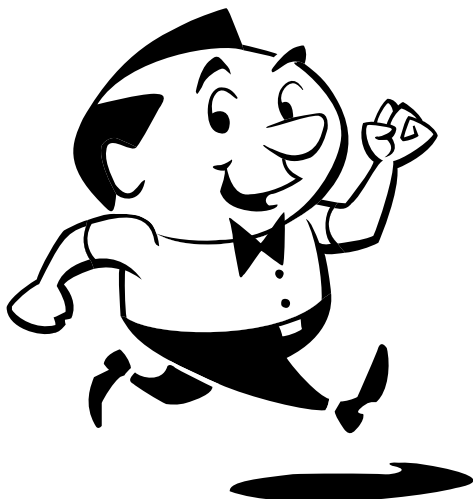
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"Next to being shot at and missed, nothing is quite as satisfying as an income tax refund." -F. J. Raymond

"I'm proud to pay taxes in the United States. The only thing is, I could be just as proud for half the money." -Arthur Godfrey

"The hardest thing in the world to understand is the income tax." -Albert Einstein

"I'm spending a year dead for tax reasons." -Douglas Adams



# OCEA Fall Update

Friday, November 16, 2007

Hilton Irvine (across from airport) Crystal Ballroom Salon C & D

18800 MacArthur Blvd, Irvine, CA 92612

additional parking available at the Atrium Hotel

**8:20a.m. - 4:40p.m.** (Registration begins at 7:30 a.m.)

**MEMBER \$165      FULL PRICE \$180**

**(Fee includes lunch & 8 hrs. of CPE)**

CTEC #1001-CE-3026

*PLEASE NOTE: 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.*



## 2007 Federal Tax Update

### Featuring Bonnie DeSimone, EA

- New itemized deductions • Changes to charitable contributions • New HSA rules
- Accelerated AMT credits • New preparer penalties • New electronic filing procedures
- Newly effective Pension Act provisions • Indexing provisions • New tax forms
- Important court cases • Latest tax acts, including Small Business and Work Opportunity Act of 2007



## 2007 California Tax Law and Agency Update

### Featuring Vicki Mulak, EA

- Federal Legislation: Conformity and Non-conformity
- FTB, EDD, and BOE: Procedural Changes and Rulings
- Essential Court Cases
- California Registered Domestic Partners (RDP)

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