

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 2009-2010 Issue 10 April 2010

Welcome to New Members

Silvia Aibayati
Norma Barbeito
Lina Beydoun
Richard Carlson
Chad Eagan
Barry Fefferman
William Horwitz
Aimee Ibarra
Nilda Jara
Ji Kim
Homer Kim
Brenda Martin
Jorge Nanni
Adele Nanni
Giorgio Nanni
Gail Newman
Pablo Ortiz
Elizabeth Ramsey
Oliva Remedios
Joan Simon
Larry Tolman
Katie Vos

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 428 Members strong and proud to be the largest Chapter of CSEA.

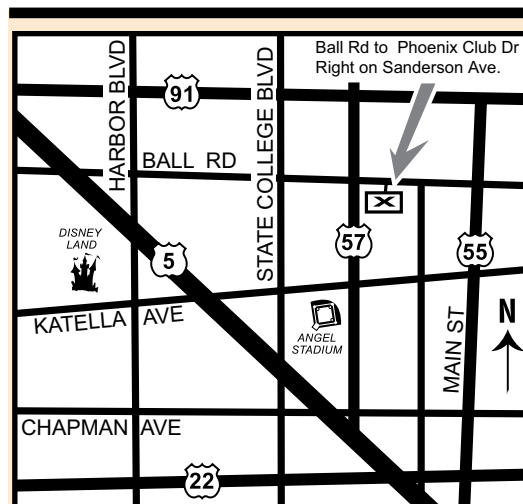
No Program for April

Thank You

We don't hear that enough in our daily lives. But I would like to take a moment to thank all of you who have been kind enough to try out our new pre-registration procedures for the monthly meetings. The Board is still working out a few kinks in the system; we really appreciate those who have hung in there with us. The intent is to allow members to sign-up (and pay if they wish) for all the upcoming chapter meetings. It's been a continuing process; and we've had to overcome a few obstacles. But we will continue to make the sign-up and pay process as painless as possible. Our ultimate goal is to help you check in faster at the regular monthly meetings. And secondly, to assist the Phoenix Club in providing the high level of service that we have received. The Club has been very forgiving of us when we phone-in a head count of 50 but 70 or more people show up. So, on that note I want to say again: Thank You. Please do continue to work with us with the new electronic sign-up system. And if you have any problems please give me or Lisa Newton a call.

Donna Miller
(562) 424-3088

Lisa Newton
(562) 267-0351



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

Agenda for April

No Meeting

\$35 for Member pre-registration before midnight on the Thursday 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 \$45 and \$50 respectively. To make a reservation go online to our web site www.eaoc.org and select the sign up button next to the event you would like to attend and follow the prompts. If you incur any difficulties signing up contact Donna Miller EA at 562-424-3088 or Lisa Newton EA at 562-267-0351

PRESIDENT'S MESSAGE

by Patti Kappen EA



As you are reading this letter you should be seeing a light at the end of the tunnel and as the old saying goes "it is not an oncoming train". I don't know about the rest of you but this has been a very challenging season for me. I never seem to feel I know enough as there is so very much to know. I am looking forward to the coming year as our Education Committee expands our seminar and class offerings. There are so many new things we can use more in depth understanding of. The Education Committee will be using your requests from your evaluations and other resources to come up with some outstanding Educational opportunities for us.

We still have a tentative date set for our next Education Meeting; it is before the May dinner meeting which is May 18th. I will let you know definitely as we get closer to that date. I hope you will think about getting involved.

Remember that May is election month. We have a slate of members looking to lead our chapter this coming year. Please come out and support them. Their names are listed in the Newsletter, if you think you would like to be involved, contact anyone of them and offer your help. We can always use more help so please get involved in the largest most dynamic Enrolled Agent Chapter in California.

As I see my own term coming to a close I am feeling somewhat sad as I have so enjoyed this journey; but I will still be involved as the Past President and hopefully, your CSEA Director. I love this Chapter and I want to see it continue to grow and flourish as it has been doing. Anything I can do to continue it is a privilege and a pleasure for me.

Remember – no meeting in April and I hope to see you May 18th for elections and our own Presumptive President, Russ Fox speaking on Taxes and Online Gambling.



The Tax Professionals

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Patti

Nominees for OCEA Board of Directors

by Joe Guccione, EA

The following names and their positions have been selected by the nominating committee to be placed on the next ballot for the 2010/2011 fiscal year beginning July 1st. The general election will be held at the May 18th dinner meeting. Any regular Member whose name is not on this list may be nominated from the floor by any other regular Member at the election.

President	Russell Fox
1st VP	John Kristianson
2nd VP	Donna Miller
Secretary	Patricia Yeckel
Treasurer	Robin Miller
CSEA Director	Patti Kappen
Director	Devang Mehta
Director	Lori Page
Director	John Rumbold
Director	Dan Carlberg
Director	David Shashoua

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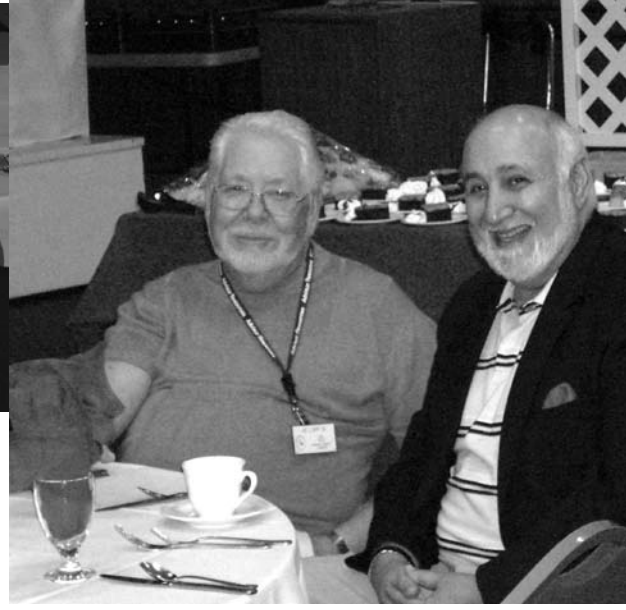
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Quickies From The Quill

- There will be no regular dinner meeting in April, nor will there be a Board meeting in April. Our next Board meeting won't be until May 18, 2010.
- Again this month the Board discussed the importance of everyone getting in the habit of making your reservation for the monthly dinner meeting as soon as you get the Newsletter in the mail. We are gradually making progress on this, but still have to do better.
- Our election of Officers and Board Members will take place at the May dinner meeting. The slate of officers will be published in the newsletter. A big thank you to John Kristianson for stepping forward to accept the nomination for First Vice President.
- We have no speaker lined up yet for our June meeting. If anyone has any suggestions, please contact First Vice President Russell Fox to let him know.
- Again, are you interested in helping be a "greeter" at our meetings and helping with the Membership Committee? If so, John Kristianson would love to hear from you! We want to make our members and our guests feel welcome; we also encourage all guests to fill out a paper name badge, which we provide at the sign-in table. That makes it easier to identify and introduce our guests.

Chapter Secretary, Patricia Yeckel, EA



TAX TEASER

Samuel, a civil engineer, drives his own vehicle to various locations to inspect bridges for safety standard requirements. His employer reimburses Samuel \$400 each month for various business expenses and does not expect Samuel to provide proof of his expenses. His employer included this \$4,800 reimbursement in Samuel's 2008 W-2 as part of his wages. In 2008, Samuel incurred \$3,000 in transportation expense, \$1,000 in parking and tolls expense, \$1,800 in car repairs expense, and \$600 for expenses while attending a professional association convention. Assume Samuel uses the vehicle for business purposes only and that he maintains adequate documentation to support all of his above expenditures.

What amount is Samuel entitled to deduct on his schedule A for itemized deductions?

- A. \$6,400 of expenses subject to the 2% of adjusted gross income limitation
- B. \$1,600, the difference between his expenditures and what he was reimbursed
- C. \$0 since his employer follows non-accountable plan
- D. \$4,800 since his employer follows non-accountable plan





WASHINGTON — The Internal Revenue Service seeks civic-minded volunteers to serve on the Taxpayer Advocacy Panel (TAP), a federal advisory committee that listens to taxpayers, identifies key issues and makes recommendations for improving IRS service.

“The feedback and suggestions that the TAP provides us from the taxpayer’s point of view are important to sound tax administration,” said IRS Commissioner Doug Shulman.

The TAP provides a forum for taxpayers from all 50 states, the District of Columbia, and Puerto Rico to raise concerns about IRS service and offer suggestions for improvement. The TAP reports annually to the Secretary of the Treasury, the IRS Commissioner and the National Taxpayer Advocate. The Office of the Taxpayer Advocate, an independent organization within the IRS, provides oversight and funding for the TAP.

“In trying to comply with an increasingly complex tax system, taxpayers may find they need different services from the IRS,” said Nina E. Olson, National Taxpayer Advocate. “The TAP is vital because it provides the IRS with the taxpayer’s perspective and recommendations for improvements that will help the IRS to deliver the best possible service to assist taxpayers in meeting their tax obligations.”

To be a member of the TAP you must be a U.S. citizen, current with your federal tax obligations, able to commit 300 to 500 hours during the year, and able to pass an FBI criminal background check. New TAP members will serve a three-year term starting in December 2010. Anyone chosen as an alternate member will be considered to fill any vacancies that open in their area during the next two years.

The TAP is seeking members in the following locations: California, Colorado, Illinois, Michigan, Mississippi, Nebraska, Nevada, New Hampshire, New

IRS Seeks Volunteers for Taxpayer Advocacy Panel

An excerpt from IRS’ e-News for Tax Professionals

Jersey, North Carolina, Pennsylvania, Puerto Rico, Rhode Island, South Carolina and Washington.

Alternates are needed for Alabama, the District of Columbia, Idaho, Louisiana, Maine, New York, South Dakota, Vermont, West Virginia and Wyoming.

Applications for TAP will be accepted through April 30, 2010. Applications are available online at www.improveirs.org. For additional information about the TAP or the application process, please call toll-free 1-888-912-1227.

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LOOKING FOR PART-TIME WORK. EA/CFP® looking for part-time work tax preparation work. Familiar with Lacerte and TaxWorks. Individual, corporation, partnership, estates and trusts. Contact John Rumbold, EA at 714-425-7202, jrumbold@rfta.biz. 03/10

PART-TIME BOOKEEPER/SECRETARIAL Help Needed. Quickbooks Experience Necessary, please call Mr. David S. Shashoua, JD, LL.M., EA at 949-253-5890, and e-mail a copy of résumé to david@kayatax.com 03/10

POSITION AVAILABLE TaxResources, Inc. is hiring tax professionals for the 2010 tax season! Positions are available at our Orange County and Sacramento locations. Enjoy Flexible hours and enjoy great pay. To find out more about our company and our job opportunities, and to apply online, please visit our website at <http://jobs.taxaudit.com>. Carolyn Richardson (888) 701-9695 Ext 12253. 02/10

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BI-LINGUAL (SPANISH-ENGLISH) EA WANTED P/T to F/T for tax season.

UltraTax experience helpful. San Juan Capistrano office. Contact Patti Kappen at patti@sanjuanfinancial.com. 12/09

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Privilege and the Enrolled Agent

The IRS Restructuring and Reform Act of 1998 allow federally authorized practitioners (those bound by the Department of Treasury's Circular 230 regulations) a limited client privilege. This privilege allows confidentiality between the taxpayer and the Enrolled Agent under certain conditions. The privilege applies to situations in which the taxpayer is being represented in cases involving audits and collection matters. It is not applicable to the preparation and filing of a tax return. This privilege does not apply to state tax matters, although a number of states have an accountant-client privilege.

UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
May 18, 2010	Dinner Meeting	1	Taxes & Online Gambling	Phoenix Club
July 20, 2010	Dinner Meeting	2	Ethics	Phoenix Club
August 17, 2010	Dinner meeting	1	Elder Abuse and Taxes	Phoenix Club