



PRESIDENT'S MESSAGE

by Bill Geideman, EA

The time has finally arrived. This is my last president's message. I hope they have not been as boring as I predicted last July.

I would like to express my gratitude for the excellent work by the members of the Board this year. Patty Kappan, EA assumed the education chair and put on a number of excellent events. We had a tremendously successful year in education.



Bill Geideman, EA

Debbie Harris, EA served as the membership chair and under her leadership we increased our membership to 425 members and took over as the most populous chapter in CSEA. Debbie was also responsible for publishing the membership directory.

Neal Gallaway, EA took over the web site and improved its looks considerably. This is still a work in progress but Neal deserves much praise for his efforts. Neal also took on the thankless task of submitting the CPE certificates and getting the CTEC numbers for our monthly meeting and education events.

Meg Shields, EA headed our PIA committee and distributed the CSEA press releases to local new outlets.

Dale Quelle, EA was the editor of our newsletter and managed to nag me into completing the President's message on time each month.

Bill Williams, EA stepped in as IPP and served as the chair of the nominating committee.

Tony Diniz, EA continued his excellent work as chair of the bylaws committee and long range planning committee. Tony has ably performed these tasks for as long as I have been a member.

Dona Evans, EA served as chair of the awards committee and was responsible for the table decorations and prizes at our special dinner meetings.

The other officers of the chapter all served with distinction. Lisa Newton, EA put together the programs for our monthly meetings. Peggy Ligori, EA took care of the dinner reservations and made sure the Phoenix Club had sufficient food for our events. Cathy Patel, EA put out the minutes of each meeting and kept our records in order. Dan Carlberg, EA handled our books and performed the time consuming task of keeping our finances in order. It is a big job to deposit all the checks and credit card statements from the dinner meetings and education events. He also performed the required treasurer task of voting no on every motion for expenditure of funds.

In summary, I have enjoyed this year as your president. I thank all of the chapter members for your support. I wish great success to the officers for the 2005-2006 year.

~ Bill

TAX TEASER by Dale Larsen, EA

Circular 230, Sec. 10.34 discusses standards for advising clients with respect to tax return positions and for preparing or signing returns. Which of the statements below is true?

A. A practitioner may not sign a tax return as a preparer if the practitioner determines that the tax return contains a position that does not have a realistic possibility of being sustained on its merits (the realistic possibility standard) unless the position is not frivolous and is adequately disclosed to the Internal Revenue Service.

B. A practitioner advising a client to take a position on a tax return, or preparing or signing a tax return as a preparer, must inform the client of the penalties reasonably likely to apply to the client with respect to the position advised, prepared, or reported.

C. A practitioner advising a client to take a position on a tax return, or preparing or signing a tax return as a preparer, generally may rely in good faith without verification upon information furnished by the client. The practitioner may not, however, ignore the implications of information furnished to, or actually known by, the practitioner, and must make reasonable inquiries if the information as furnished appears to be incorrect, inconsistent with an important fact or another factual assumption, or incomplete.

D. All of the above.

ANSWER: D

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Classes will be held at Concordia University in Irvine. The Concordia University location gives us a real classroom environment and plenty of room to accommodate the extra students our program attracts during the final days of registration. Last year we turned away some late registrants because of exceeding the capacity of the room.

The cost for the ten week course is \$600 including the course study materials. Special discounted prices are available for returning students and for those who are taking only one or two parts of the exam. For additional information contact Bill Geideman, EA at (714) 669-0453 or by e-mail at billstaxx@earthlink.net.



Bill Geideman, EA

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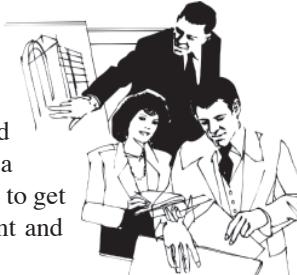
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WE NEED YOU!

by Dona Evans, EA

OCEA's planning retreat will be held on June 27th and 28th at the Pala Mesa Resort in Fallbrook. We're looking for members to get involved in their chapter by attending this event and be willing to serve on a committee.

The chapter will provide lodging at the Pala Mesa Resort for members who attend the retreat meetings. Meals and entertainment are the responsibility of the members.

Please contact Dona Evans at (714) 838-3616 to reserve your room. The reservation deadline is by the noon hour on May 25th. Special accommodations are available for the physically handicapped.

Anyone interested in playing Golf on Sunday or after the meeting days can contact Pala Mesa Golf Course at (760) 728-5881 and reserve your tee time. Golf rates are \$35 to \$85 depending on the tee time.

The address of the Pala Mesa Resort is 2001 Old Highway 395, Fallbrook.