



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 2011 - 2012 Issue 4 October 2011

Oct 18th, 2011 1 Hr CPE Program

Examination Representation 101: The Basics

By Charles Rettig, JD, LL.M. in Taxation



Charles Rettig specializes in federal and state tax litigation and tax controversy matters, and he is a well-known speaker/panelist throughout the country, including the IRS Tax Forums. He is the Chair of the IRS Advisory Council (IRSAC), a Member of the Advisory Board of the California Franchise Tax Board; a Member of the Advisory Council of the California State Board of Equalization; and many other professional organizations. He also has authored numerous tax articles. Mr. Rettig will give us practical advice regarding the efficient and effective representation of taxpayers involved in an IRS office audit or field examination. He will share IRS audit priorities and examination procedures, information document requests and penalty abatement considerations. He will also teach us how to prepare a matter for consideration by IRS Appeals when we don't agree with the Examination Findings.

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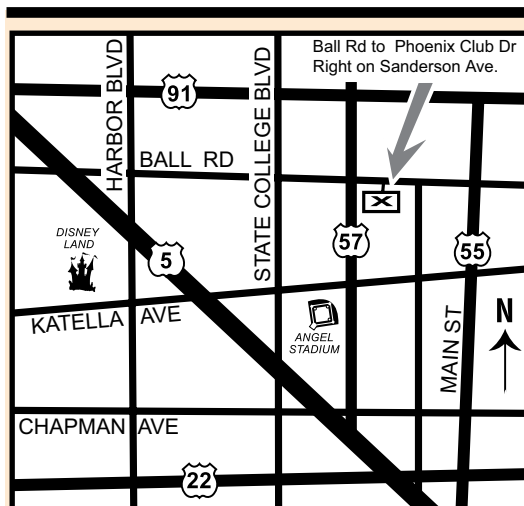
Dinner Menu

Braised Bratwurst
Roasted Chicken
Red Cabbage
Roasted Potato Wedges
Cucumber Salad with Dill
Sour Cream
Garden Green Salad
Fresh Seasonal Fruit
Apple Strudel
German Chocolate 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.



Meetings are held at the Phoenix Club

1340 S Sanderson Ave, Anaheim, CA 92806

Agenda October 18th

4:30 Board Meeting

5:30 Social Time

6:00 Dinner Hour

7:00 1 Hr CPE Program \$35/\$40

\$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 at 562-424-2411 or Lisa Newton at 562-267-0351

PRESIDENT'S MESSAGE

by John Kristianson, EA

I just returned from Sacramento. I was able to attend the annual State Liaison meeting which was hosted by our very own Vicki Mulak, EA, CFP®. Vicki did a great job in keeping the entire meeting on track and on point. This is the first State Liaison meeting that I have ever attended. I learned some interesting facts. More importantly, I have the business cards of people in the state agencies that can assist me in resolving some of my clients' state tax issues. That alone, was worth my time and effort to go to Sacramento. I was also thankful to Vicki for taking time out of her very busy calendar to chair this important event.

Following the State Liaison meeting, was the second CSEA board meeting for the 2011-2012 year. OCEA was well represented by Patti Kappen, E.A., Devang Mehta, E.A., Vicki Mulak, EA, CFP®, David Shashoua, E.A. and Bill Stewart, E.A. who represented the chapter at this meeting.

There were some very good conversations and discussions concerning a number of topics that are critical for each of us in our profession. Topics covering CSEA PAC, Legislation, Membership, Ethics, Education and PIA to name a few were covered in depth. Unfortunately, due to the scheduling, you cannot attend every committee meeting that is on the agenda. The thing that continues to inspire and impress me is the commitment of these committee chairpersons, and their support people to take on, as volunteers, the actions needed to advance our profession.

Membership was one of the committee meetings I attended. There are some ambitious goals set for the coming year. One goal was a 10% increase in membership, over all. That means that close to 400 new CSEA members will be joining the coming year. Additionally, the membership committee had a goal of 96% existing member retention which is an increase from the 91% - 92% retention rate that CSEA currently has.

So in looking at how to achieve these ambitious goals, there are two questions 1). "where are these new members going to come from?" and 2). "how do we maintain the relevancy of CSEA to the existing members so that they will continue to be a member?". Needless to say, there were a lot of ideas about how to achieve these two goals.

I believe that, at the local level, we will continue to build the Enrolled Agent Brand. We have a high level of membership retention as it is. We need to do a better job at encouraging other EAs to join and to make sure that they renew. This is not "blind faith" in just joining for the sake of joining. Nor is it asking you to renew since you already are a member. What this means is this: "if you are a member and are happy, what leads to that 'happiness factor'?" And are you sharing how this organization enriches your life with others in this profession.

This is really an individual question. I know that I am involved with CSEA and OCEA on a professional level, since my involvement gives me education opportunities that may not exist in other venues. Also, my connection with other Enrolled Agents in Orange County, Los Angeles County and state wide, give me an



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opportunity to network and to learn. But this is me, not every associate and affiliate of OCEA. So, the question becomes, "Are OCEA and CSEA meeting your individual needs?" And if the answer is "no", what do the two organizations need to do to become relevant to you and your business model?

Another topic of discussion was the Lobbying efforts of both the Political Action Committee (PAC) and the Legislative Action Committee. I was interested to learn that the PAC activities "pave the way" for CSEA to interact with the state and federal legislators by explaining who we are and why we are interested in legislation. The Legislative Action Fund assists EAs in specific legislation that impacts our business and our business model. In this situation, one hand feeds the other. The Political Action Committee helps generate the awareness in Sacramento, and in Washington, DC that helps us compete with other organizations for a Legislator's attention. We can get this attention by either PAC efforts and / or our own efforts. One way to do this is via the legislative visits that OCEA is currently conducting. If you would like to visit a legislator or assembly person, please let

Patti Kappen know. Additionally, your leadership team will be inviting the Orange County Legislators and Assembly people to join us at our annual holiday event at the Phoenix Club. We would ask that if you have participated in legislative visits in the past, to volunteer to assist with this effort and make these California legislators feel welcome at our event.

Other topics which were covered in this meeting included Education, Budget and Professional Ethics. As I attend these CSEA meetings, I am constantly aware of my personal needs to learn more about my profession. I would challenge each of you to see what you can learn from CSEA and OCEA. Also, what is it that you can contribute to making our society meet the needs of your business model and your livelihood.

Have a great end of tax season with the personal extensions. You may want to consider celebrating the end of the 2010 tax season by attending one of the last days of Oktoberfest at the Phoenix Club. "Prost!"

John Kristianson, EA



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From The Quill

- The August Board meeting was held at the Phoenix Club with 11 directors in attendance along with 7 guests. Our President, John Kristianson reminded us that the State Agencies Liaison Meeting will be September 23 in Sacramento, and it is an opportunity to meet and make an impact on state tax agency representatives who are decision makers. I have attended in the past and found that it was money well spent.
- We had 68 Members signed up for the September CPE program. Members are still not signing up online by the deadline, which is Thursday night prior to the meeting. This makes it hard for the Phoenix Club to accommodate our Members with enough tables and food.
- Our September CPE program was about the new tax laws for RDPs and this timely subject was presented by our CSEA President, Jean Nelson. These laws have created more difficult work for preparers, but Jean made this tough subject less threatening.

• As Enrolled Agents, we are being asked by CSEA to make legislative visits to our state senators and assembly members. We usually go in pairs, make an appointment ahead of time, and explain in a meeting who Enrolled Agents are; how we can be a resource for the legislators. This is a very interesting and positive way to promote what we do and to learn about what our legislators do. Patricia Kappen has packets from CSEA with more information to provide to the legislator, and she coordinates which Members are visiting each of our Orange County legislators. Volunteering in this way is a wonderful opportunity on a personal level as well as helping our organization and our own livelihood.

WE MADE IT THROUGH THE SEPTEMBER 15TH BUSINESS ENTITY EXTENSION DEADLINE AND NOW ON TO OCTOBER 17TH FOR THE FINAL FILING DEADLINE FOR 2010!

To Fellow Members:

Here is another By-Law amendment that the Board passed at its August 2011 monthly meeting.

This By-Law Amend fixes a systematic problem that we have been recently happening to the Immediate Past President, because we had one past president to resign in the middle of her term. Another past president, at then of her term become our chapter's Society Director, and our current Immediate Past President is moving to Nevada.

Right now the By-Laws only allows to either have the Immediate Past President to sit have the Board and vote, or this seat becomes vacant, because no other Board member or other member cannot replace this seat on the Board.

What this amend would do, allow for a past president to replace the Immediate Past President, with full voting rights, by going back via reverse chronological order.

The text of the By-Law Amendment is as follows:

7.02 Vacancies

c) If the Immediate Past President is not able fulfill the duties of the Office of Immediate Past President, then

the Office of Immediate Past President shall be declared vacant assumed by a Past President of the Chapter, with full rights and duties therein, who is willing to serve. The President shall give first priority to the Past President who served the most recent term, and the responsibilities of the Immediate Past President shall be re-assigned among the remaining Officers, Directors, and the Society Director, at the discretion of the President



Sincerely,
David S. Shashoua, JD, LLM, EA
Senior Enrolled Agent/
Tax Law Specialist

Chairman of the By-Laws Committee, Parliamentarian, & Director of the California Society of Enrolled Agents, Orange County Chapter for the (39th) 2011 - 2012 Term.

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- *990N Postcard – Reinstating a lost a tax-exempt status*
- *Identity Theft – How the IRS can help your clients*
- *Board of Equalization – Appeals: Weighing Your Options*
- *Franchise Tax Board – Hear the latest*
- *Taxpayer Advocate Service – Working together to help your clients*

Wednesday January 11, 2012– Hilton Irvine 18800 MacArthur Boulevard, Irvine

___ \$130 Early bird (by 11/18/2011) / ___ \$155 Regular (by 12/16/2011)
 ___ \$185 late (after 12/16/2011 or walk-ins if room available)

Registration Opens: 7:00 a.m. **Seminar:** 8:00 a.m.-4:00 p.m. (including lunch)
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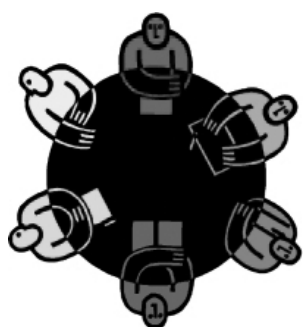
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As a benefit to Members and others who purchase these handbooks, there will be no additional shipping and handling charges for those attending the January 17th dinner meeting where these handbooks will be distributed prior to the 2 hour CPE tutorial program on the effective use of these handbooks in our tax practices.



ROUND TABLE MEETING FREE EVENT

Please join Lisa Newton, EA, and others at the Phoenix Club from 3:00-4:30 on Tuesday, October 18 before our dinner meeting. The purpose of this round table discussion will be to discuss ideas of how to prepare ourselves and our clients for the changes in the business tax

forms (1120, 1120S, 1065, for example) for the 2011 tax year as a result of the new 1099-K requirement. Merchant Card and Third Party Network Payments will need to be

reported on the 1099-K's, which will also be sent to the IRS, similar to the other 1099 forms. Our new burden will be to separate our income by credit card payments, PayPal, and by other (cash, check) payments, and we feel it is better to plan for it now rather than wait until January. The separation of our types of "sales" will need to be done for the entire 2011 tax year, which will be a lot of work for many clients. Add to that the issue of the Sales Tax being included in those amounts reported on the 1099's; also our "accrual based" clients whose sales amounts may differ. Bring your questions, thoughts, and ideas to share!

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TWO EA POSITIONS AVAILABLE. The Tax Help Line, an Irvine based tax resolution firm is looking to employ 2 EA's to help bring delinquent taxpayers into compliance. IRS Negotiation experience desired. \$20/hr. Respond with resume to Suzanne@TheTaxHelp-Line.com or call Hugh Cunningham (714) 803-0300. 06/11

TAX SEASON HAS COME TO AN END, and many of us are heaving a sigh of relief. That being said, some of us would now like to retire or quit. Arlington Business Services, Inc., is interested in talking to any practitioners thinking of selling their practice. If that is the case, please contact our office so we can talk to

you directly, or e-mail us at david@legalrc.net. Please ask for Joseph Sheinin, or Mr. David Samuel Shashoua, JD, LL.M., EA, if you are interested. 05/11

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UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
Oct 18, 2011	Meeting	1	Examination Representation 101	Phoenix Club
Dec 20, 2011	Meeting	1	Know Your Aging Taxpayer and Tax Preparer	Phoenix Club
Dec 20, 2011	Seminar	4	LLC Workshop	Phoenix Club