



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 5 November 2008

November 18th Program
1 Hr CPE Program

Welcome New Members

Franc Balistreri, EA

Lordis Gawzner, EA



Roast Turkey
Dressing & Gravy
Chef's Choice Fish
Whipped Potatoes
Cranberry Sauce
Garden Green Salad
Mediterranean Salad
Cheese Cake
German Choc. 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 400 Members strong and proud to be the largest Chapter of CSEA.

PASSIVE ACTIVITIES

Presented by Connie Ferrell



We have lived with passive activity rules for 20 years. We depend on our computer programs to get the deductible losses and carry-overs correct. We will cover passive activity rules, at risk rules, rental real estate rules, and real estate professional rules to sharpen our skills to be ready for IRS audits in these areas.

Connie Ferrell is the current President of California Society of Enrolled Agents. Please join us to learn more about this interesting topic and to meet our newly elected President.



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

Agenda November 18th
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.



CHRISTMAS IN JULY AND DECEMBER

by Floyd Allen, EA

The campaign named "Christmas in July" started at a Fullerton Savings and Loan office in the early 1990's when customers asked where they could donate their excess stuff to a worthy charity. The resulting carloads of usable items were delivered to the Women's Transitional Living Center (WTLC) with the slogan "Christmas in July". The idea caught on and numerous organizations, including OCEA, supported the activity both in July and December with donations of food, clothing, canned goods, dry goods, cereals, cash and checks.

The WTLC is a 501(c) (3) organization providing short term help to women and their children who are victims of abusive relationships and have no where else to turn for help. The WTLC is supported by company and public donations to carry on their program at several locations in Orange County and provide a much needed chance for a new start for the victim and her children.

OCEA members have donated generously in past years and we are requesting your participation again at the December meeting by bringing canned goods, cereals, dry and paper goods, toys, clothing in good condition, bedding, house wares, and cash or checks.

Your donation is deductible to the fullest extent of the law...
**PLEASE BE GENEROUS AND BRING YOUR MUCH NEEDED
DONATION TO THE DECEMBER 16th DINNER MEETING.**



The Tax Professionals

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OCEA is looking for tomorrows leaders.

You can make a difference.

By Joe Guccione

Your nominating committee is looking for qualified candidates with vision and the desire to keep OCEA a leader in its field for the 2009-10 fiscal year starting July 1, 2009. As newly elected Officers and Directors it will be your task to guide the chapter through another successful year.

Any regular member in good standing is eligible to serve. Board members are expected to attend all monthly board meetings held on the third Tuesday of each month just before our dinner meetings. Board members must also attend the annual retreat held in June to plan the coming years operating budget.

Please fax your recommendations for Officers and Directors to Joe Guccione at (714) 842-8787 or email gucci-one@msn.com.

TAX TEASER by Dale Larsen, EA

You sell products to the Sienna Company. To thank the company for its business, you gave the company three bottles of champagne. Each of the company's three executives took home a bottle for their families to share. You have no business relationship with any of the executives' family members. If you paid \$40 for each bottle, the total amount you can deduct for all three bottles is:

- A. \$25
- B. \$60
- C. \$75
- D. \$120

Answer: C

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PHONE REPAIR

Submitted by Ralph Mantecon, EA

A Kansas farm wife called the local phone company to report her telephone failed to ring when her friends called - and that on the few occasions, when it did ring, her dog always moaned right before the phone rang. The telephone repairman proceeded to the scene, curious to see this psychic dog or senile lady. He climbed a telephone pole, hooked in his test set, and dialed the subscriber's house.

The phone didn't ring right away, but then the dog moaned and the telephone began to ring. Climbing down from the pole, the telephone repairman found:

1. The dog was tied to the telephone system's ground wire with a steel chain and collar.
2. The wire connection to the ground rod was loose.
3. The dog was receiving 90 volts of signaling current when the number was called.
4. After a couple of jolts, the dog would start moaning and then urinate.
5. The wet ground would complete the circuit, thus causing the phone to ring.

Which demonstrates that some problems CAN be fixed by pissing and moaning.

Thought you'd like to know.

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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All orders must be received by Dec 16, 2008 to qualify for discount. Payment must be included with order.

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The ORANGE COUNTY CHAPTER of CSEA
invites you to attend two half-day seminars



Residency and Multi-State Filing

Presented by
John Rumbold, EA

CPE credits: 1 hr Federal and 3 hrs CA
8:30 AM—12:00 PM

- Federal rules of residency
 - State residency rules
 - Apportioning Income
- Resident, part-year and non-resident returns
 - Military residency requirements

Correspondence Audits

Presented by
Marilyn Ratliff, EA

CPE credits: 2 hrs Federal
1:00 PM—3:00 PM

- The new IRS
- Correspondence Audits
- How easy can the DOP put you out of business



Saturday, November 15, 2008

The Phoenix Club
1340 Sanderson Avenue
Anaheim, CA 92806

Registration: 8:00 A.M. - 8:30 A.M.

Seminar: 8:30 A.M. - 3:00 P.M.

Early Bird Fee:

\$130 Morning Session (lunch not included)

\$ 70 Afternoon Session (lunch not included)

\$190 Both sessions (lunch included)



Seminar Registration Form

Yes! I will attend:
(please check choice)

Both Sessions:

☐ \$190
(includes lunch)

Morning Session

☐ \$130
lunch not included)

Afternoon Session

☐ \$70
(lunch not included)

Name: _____

Address: _____

City: _____ Zip: _____

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Mail to:

OCEA
C/O: John Rumbold, EA
3 Winterhaven
Irvine, CA 92614

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Questions? (714) 425-7202

Make Check payable to: **OCEA**
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Date Signed: _____ Signature (Required): _____

PLEASE NOTE: It is OCEA's policy not to issue refunds once a registrant had register 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, (2) a medical emergency preventing the registrant from attending the event, or (3) a death in the family.

www.eaoc.org

CLASSIFIEDS

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. 01/08

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 01/08

CUSTOMER SERVICE REP for busy North OC tax firm seeks 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

TAX RESOURCES INC IS HIRING tax professionals for the 2009 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>. Ad placed by Sherry Board, EA. 8/08

OFFICE SPACE TO SUBLET within a professional accounting/tax resolution office. Perfect for Tax Professional or Attorney. 136 square foot private office plus secretarial desk space available at 4001 MacArthur Blvd #103 in Newport Beach. Call Jim Demetriou, EA at (949) 261-2111 7/08

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. 01/08

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. 01/08

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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. 01/08

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TAX/BOOKKEEPING PRACTICE FOR SALE. 21 years same South Orange County location. Interested parties should contact Henry Broussard, EA at (949) 768-8804. 11/08

Classifies available for OCEA members & associates to advertise items for sale or rent, want ads & employment opportunities. Ads run for 2 consecutive months free of charge (longer based on space available. Let us know when your ad is no longer needed). Email to 4quelle@msn.com or FAX to 714-899-2224. Include your name & phone number or email.

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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>
November 15, 2008	Seminar	6	Multi-State Filing & Correspondence Audits	Phoenix Club
November 18, 2008	Dinner Meeting	1	Passive Activities	Phoenix Club
December 16, 2008	Seminar	4	Federal Update	Phoenix Club
December 16, 2008	Dinner Meeting	1	IRS' Speakers Program	Phoenix Club
January 20, 2008	Seminar	4	California Update	Phoenix Club
January 20, 2009	Dinner Meeting	2	Quickfinder & Tax Book Tutorial	Phoenix Club
February 17, 2009	Dinner Meeting	1	Spidell Tax Update	Phoenix Club