

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 5 November 2011

Nov 15th, 2011 1 Hr CPE Program

Identity Theft and Phishing: IRS Efforts to Protect Taxpayer Privacy

By Neki Cox, Sr. Stakeholder Liaison, Internal Revenue Service



**OCEA
IS 420
MEMBERS
STRONG**

Dinner Menu

Roasted Turkey
Dressing and Gravy
Chef's Choice Fish
Whipped Potatoes
Candied Yams
Cranberry Sauce
Garden Green Salad
Ambrosia
Bee Sting Cake
Black Forest Cake

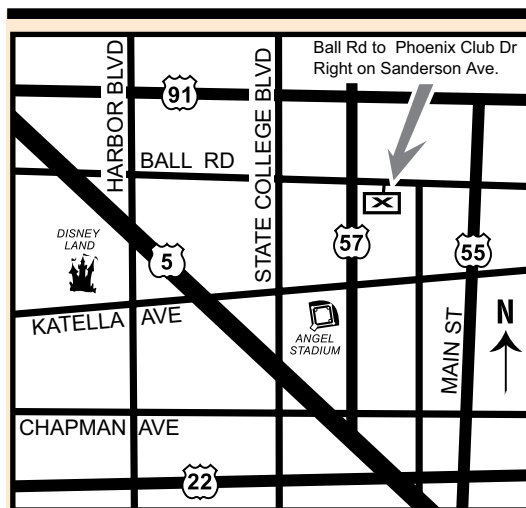
The Vision of OCEA is to serve, to represent the best interests of Enrolled Agents in Orange County, and to emphasize and enlighten the general public that an Enrolled Agent is the premier tax professional.

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



Neki Cox is a stakeholder relationship manager with the IRS, and coordinates IRS seminars, meetings and multi-speaker engagements. She has been with the IRS since 1995, has been in the Exam Division as an Auditor, Earned Income Credit Coordinator, and Efile Marketing Specialist. Identity Theft has been the number one consumer complaint reported to the Federal Trade Commission for 11 years in a row. The average victim of incidents related to government benefits spends 141 hours and \$2,104 to resolve identity theft incidents. The IRS is strongly committed to maintaining public trust in tax administration and protecting security and privacy for taxpayers. Neki will teach us about the Identity Protection Specialized Unit the IRS has created, as well as other available resources. This knowledge is important for us to convey to our clients during the upcoming tax season, and will add even more value to what we do for our clients.



Meetings are held at the Phoenix Club

1340 S Sanderson Ave, Anaheim, CA 92806

Agenda November 15th

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 MBA



As I walked out of the office on Monday evening, all I could do is breathe a sigh of relief. It was over: the sprint to the end of the extended filing season that marked October 17. It was a great year from a business perspective. Like many of you, I am looking back on what went well and what did not go so well, trying to put in place the measures that will lead to an even better filing season next year. Some of you are on well deserved vacations. Some, like myself, did not plan very well. So here I sit in Long Beach working instead of on some other beach resting. Note to self: Better planning in 2012; take a vacation at the end of October.

For some reason, the Fall seems like an appropriate time for reflection. We are two months away from the end of 2011, and ready to start a new year. There are many reasons for reflection. One is the completion of a cycle of events. Evaluating how things went and how we can improve the next cycle. The other thing that can trigger reflection is death. Those of you who were at the dinner meeting on Tuesday, heard the announcement from Al Shifberg-Mencher, that Bill Sprague had passed away. Al mentioned in his announcement that if you had not been affiliated with CSEA / OCEA for a long time, you might not know who Bill was. Al was right. So I went to the CSEA web site to see what I could find.

What did we ever do before the internet? Go to libraries? Now the libraries come to us. What I found out was that Bill Sprague had been the Executive Vice President of CSEA for 18 years, during the 1980s and 1990s. More importantly than his length of tenure, when you read what occurred at CSEA in those years from 1982 to 1999, you can see the formation of the society that we know today. It also speaks volumes of those who went before us; blazing a trail that allowed our journey to be a little easier and for us to continue blazing the trail for those who will follow us. I think the term may be "Legacy."

If you look up the word "legacy", you can see that it comes from Latin legare meaning "to bequeath". Another definition that is fitting is "Something handled down or received from an ancestor or predecessor". When you read the history of CSEA, you can read about individuals like Bill Sprague, Tom Hess, Hayden Wisdom and Jim Stern. These are people I will never know, but they are people who helped to form CSEA and in the course of that changed our profession. I can thank these people and countless others who have made my life better.

Some people believe that history is made by extraordinary people doing extraordinary things which change the course of our lives. Others believe that history is made by ordinary people who are faced with extraordinary challenges and they do what they know they should do. I tend to believe that it is ordinary people who



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continued from page 2

make things happen. So the question then becomes, what will be the legacy that we leave the future generations? As an individual, what can I do both professionally and personally to contribute to the betterment of my society; be it CSEA or American society, or the society of mankind?

I think about my involvement with OCEA, my business and my personal life. I like to believe that I am contributing on all levels. However, I believe that my involvement provides me with benefits that I would not have if I had remained on the side lines. I have learned so much in the past three years and I have made so many friends and acquaintances through my involvement in the Chapter. In fact, when I think about it, I cannot imagine my life without being involved with the chapter because I get so much in return for what I give. The irony is that when you are involved and "giving" you are also receiving.

Look around you. There are many people who are incredibly busy in contributing to their families, their communities and to their professions. When you ask them

why they are so involved, often you get a surprised look, as if they are asking "why would I not be doing this?" That is because these people have a vision of a better future, and they are busy constructing that future day by day. They do what they do because they get a sense of accomplishment and well being from their efforts. That intangible feeling of accomplishment is what powers their involvement and activities.

I believe we each have that need to contribute, on a social level, and on a spiritual level. And I believe in the early morning hours, or in the quiet of the evening, it is appropriate to ask yourself "what will be my legacy", "what will I hand down to those who come after me?"

As we review the past filing season, and the past year, what really worked for us? What will we change going forward? And how does this fit in with our vision of what our individual legacies will be? Be grateful for those whose contributions in the past that made our lives better today. Be mindful of the present and be thoughtful of what we will leave to the future.

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From The Quill

SECRETARY'S NOTES by Marilyn Ratliff, EA

* We got some very sad news tonight: Bill Sprague passed away the weekend just before the extended tax filing season ended. Bill became the Executive Vice President of CSEA in 1982. During his 18 years of tenure as EVP many important contributions to the society were made. Some of those contributions included: Super Seminars were started in 1982, the CSEA Scholarship Fund was formed in 1984, the current CSEA headquarters building was purchased in 1992, the CSEA web site was first launched in 1997, in 1999 the mortgage to CSEA's headquarters was burned in a ceremony commemorating the end of the mortgage. In that same year Bill stepped down as the EVP. Bill was instrumental in helping build the society in the 1980s and the 1990s. His contributions cannot be forgotten. He will be missed.

* The October Board meeting was held at the Phoenix Club with 11 directors in attendance along with 9 guests. Our President, John Kristianson, reported he had a great meeting with his State Representative, Don Wagner. Rep. Wagner would like Enrolled Agents to help identify business owners who would be willing testify in Sacramento to let legislators know how their policies and programs are impeding business. CSEA reported that there were a total of 9 visits to legislators, and 5 of those were from our Orange County Chapter.

* CSEA has decided to enforce an existing policy of charging Chapters ten cents per email when they send an e-mail blast for our meetings and education. This will cost our chapter around \$160 per month. Your Board is investigating other solutions.

* Our November meeting will be the last for Russell Fox, Past President as he is moving to Nevada.

* Because we won the \$500 prize money for having the most Chapter members attending the CSEA meeting in Pasadena last summer, the Board voted to give \$300 of it to the CSEA Education Foundation.

* Our November meeting will be with Neki Cox, Senior Stakeholder Liaison at IRS, who will speak about "Identity Theft and Phishing: IRS Efforts to Protect Taxpayer Privacy."



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To Fellow Members:

At the respective Board meetings in July and August, 2011, the OCEA Board passed two By-Laws amendments. As per our By-Laws standard operating procedures, in order for these two amendments to become effective, they need to be published in the newsletter and then voted on by the chapter.

The first series of By-Law amendments was voted on at the July 2011 Board Meeting. It will do the following:

- 1.Reduce the maximum of Board Members from 13 to 12 and
- 2.Allow the chairperson of the By-Laws Committee will also serve as the Board's Parliamentarian.

The text of the By-Law Amendments are as follows:

"7.01 Qualifications and Terms of Office. Only Members, as defined in § 3.01 of these By-Laws, shall be eligible to serve as members of the Board of Directors. There shall be no more than ~~thirteen~~ *twelve* (13/12) Directors, including all Officers, *the Immediate Past President*, and the Society Director. The term of office of duly elected Officers, *the Immediate Past President*, the Directors, and the Society Director shall begin upon installation and shall last until the next Annual Meeting. All Officers and Directors shall serve a term of one year, except the Society Director, who shall serve a two-year term."

10.04 Standing Committees. The President shall nominate, for Board of Directors confirmation, the Chairpersons of the following standing committees and delegate responsibility for their functioning to the cognizant Vice Presidents:

a)Bylaws Committee

The Chairman of the Bylaws Committee shall also serve as the Board's Parliamentarian."

The second series of By-Law amendments were voted on at the August 2011 Board Meeting. The concern that was addressed was the status of the Immediate Past President. In a situation where the Immediate Past President is unable to or unwilling to serve, there needs to be a mechanism to allow for someone to take that position on the Board of Directors.

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."

Both of these amendments have been previously published in the news letter and should have been voted on by the membership at the October meeting. That did not happen. So we will need to vote on these two amendments at the November meeting.

Respectfully,
 David S. Shashoua



2012 Practitioners Seminar

Presented by Orange County Chapter of CSEA

Hear directly from the IRS, Franchise Tax Board and Board of Equalization about policies and procedures that impact you and your clients. This is an excellent opportunity to network with agency representatives and earn 7 hours of CPE. Cost includes handouts, continental breakfast, lunch and refreshments.

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- *Return Preparer Office – The latest updates*
- *Electronic Accounting Records – What are your and your clients obligations?*
- *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*

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 ___ \$185 late (after 12/16/2011 or walk-ins if room available)

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 (7 hours of Continuing Education, 5 Federal and 2 State)

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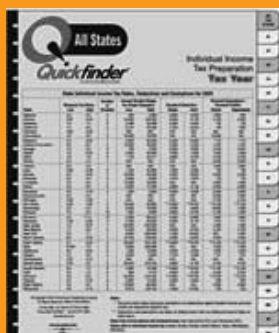


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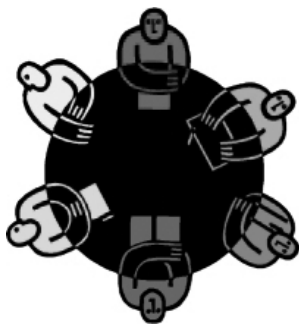
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As a benefit to Members and others who purchase these handbooks, there will be no additional shipping and handling charges for those attending the January 17th dinner meeting where these handbooks will be distributed prior to the 2 hour CPE tutorial 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, November 15th 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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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, LLM, EA, if you are interested. 05/11

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HELP SPONSOR A STUDENT OR FELLOW TAX PROFESSIONAL!!!!

Established in 1984 by outgoing President Nancy Nesbitt, EA, CSEA's Scholarship Fund awarded tens of thousands of dollars to worthy students to assist them with their education, particularly to promote the Enrolled Agent profession as a career choice.

In January 2008, the CSEA Education Foundation was formed as a 501(c)(3) entity, and has established a new Scholarship Program. The Foundation is separate from CSEA, and the Scholarship Committee is now a committee of the Foundation, not of CSEA.

The primary purpose of the Foundation is to foster, improve and provide access to tax-related information and services available to the general public through education programs and scholarship is aimed at increasing the knowledge of current Enrolled Agents and potential

EA candidates.

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For more information go to: www.cseaeducationfoundation.org

UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
Nov 15, 2011	Meeting	1	Identity Theft and Phishing	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
Jan 11, 2012	Seminar	7	Practitioner's Seminar	Hilton Irvine
Jan 17, 2012	Meeting	2	Quickfinder/Taxbook Tutorial	Phoenix Club
Feb 21, 2012	Meeting	1	California Update	Phoenix Club
May 15, 2012	Meeting	2	Ethics	Phoenix Club