

# 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 2010 - 2011 Issue 1 July 2010

## Welcome to New Members

Frank August  
Mario Elisarraraz  
Victor Garcia  
Lowell Kuykendall



## Dinner Menu

Angus Top Sirloin Steak  
Chef's Choice Fish  
Au Gratin Potatoes  
Corn Cobblerts  
Garden Green Salad  
Caesar Salad  
American Style Potato Salad  
Cheesecake  
Bee Sting 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 445 Members strong and proud to be the largest Chapter of CSEA.

July 20th Program 2 Hr CPE

## Ethics With Bill Geideman, EA, MBA

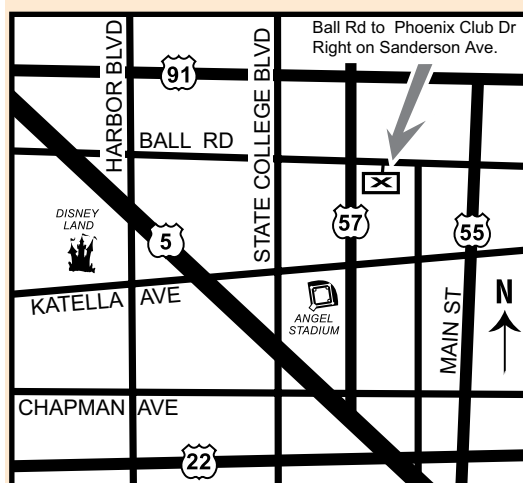


Enrolled agents have along history of representing taxpayers before the federal government. The focus has changed since Congress created the enrolled agent license in 1884 from representing claims for personal property to representing taxpayers regarding tax issues. From the beginning, enrolled agents have been held to a high ethical standard to follow the laws while representing clients fairly. The dictionary defines ethics as the study of standards of conduct and moral judgment. The system or code of morals of a particular profession. The dictionary defines ethical as being in accordance with the accepted principles of right and wrong that govern the conduct of a profession.

The governing instrument for tax preparer ethics is Circular 230 of the IRS. We will explore ethical questions using a case study type format where different scenarios will be proposed and the ethical treatment discussed. Many of these cases are from real life. Some have very simple answers and some have no perfect answer. The intent is to stimulate discussion and review the basic ethics principles. Circular 230 has been extensively revised in the past three years. The latest revision became effective April 2008. The new version can be downloaded from the IRS web site or ordered from 1-800-taxform.

Practicing high ethical standards is the right thing and the smart thing to do. Bill Geideman, EA, MBA has served twice as president of the Orange County Chapter of the California Society of Enrolled Agents, having been a vice president and director in past years. In 2002, he received the Tom Hess award from CSEA for contributions to education of Enrolled Agents. He served as Second Vice-President of the California Society of Enrolled Agents and as CSEA Secretary. He was chairman of the PIA committee for CSEA for four years. He also represented our chapter as CSEA Director. Bill joined the Society as soon as he received his EA card.

Bill has been an Enrolled Agent since 1994. He received his MBA from California State University at Fullerton in 1967.



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

## Agenda July 20th

4:30 Board Meeting

5:30 Social Time

6:00 Dinner Hour

7:00 2 Hr CPE Program \$45/\$50

\$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](http://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 Russell Fox, EA

"May you live in interesting times."

As your new president, I'm looking forward to the coming year. We are not only the largest chapter of Enrolled Agents in California, we're the largest chapter in the country.

Many thanks to Dan Carlberg for organizing the Planning Retreat at the beautiful UCLA Conference Center at Lake Arrowhead. It's a wonderfully serene environment and it was hard to believe we were just 90 minutes from Orange County. We spent a significant amount of time looking at PIA: public information awareness. With all of the changes coming (see below), making sure that the public at-large knows that Enrolled Agents are The Tax Professionals.

At the recently concluded Retreat, your Board also planned some excellent opportunities for education. We're planning on having a seminar on practice management (likely in November): how we can all improve running our practices. This is especially apropos for our newer Members. I wish that I could have attended such a seminar when I was starting my practice ten years ago.

Meanwhile, the IRS is making sure that all tax professionals are living in very interesting times. We will be living through a cosmic shift in the regulatory environment courtesy of the IRS' new registration of all paid preparers. The only certainty is that how things are today will not be how things are one year from now.

The changes will impact all of our practices. I'd love to know what all the impacts will be for my practice, but that's impossible. The best prescription for dealing with the upheaval is to keep informed.

Lisa Newton has written an excellent summary of some of the changes (it appears elsewhere in this newsletter). Our national and state associations will do their best to keep us informed. You should subscribe to the NAEA E-Alert and the CSEA Beacon. Both are delivered by email.

You should also subscribe to the IRS's email newsletters for tax professionals (<http://www.irs.gov/newsroom/content/0,,id=103381,00.html>). I subscribe to almost all of the newsletters. Sometimes the material I receive is irrelevant for my practice, but it's easy to delete those items.

The IRS also has a page on their website detailing the regulations to tax preparers (<http://www.irs.gov/taxpros/article/0,,id=210909,00.html>). I check this page regularly and you probably should, too.

One certainty with the new environment is that you must have a PTIN. If you don't have one today, you should apply for one now. In fact, you should strongly consider applying for all IRS' e-services. You can do that at <http://www.irs.gov/taxpros/article/0,,id=109646,00.html>; once you register, you can apply online through e-services for your PTIN.

If you or a member of your staff is not already an Enrolled Agent, now is an excellent time to take the Special Enrollment Examination. Our SEE course starts on August 7th. It is considered one of the best such courses in the state (and the country, for that matter) and is only \$950. This is definitely the year to become an Enrolled Agent and become a fully licensed tax professional.

I'm looking forward to the upcoming year. If you have anything that concerns you, let me know.



### The Tax Professionals

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-- Russ Fox

# Advanced Tax Preparation CE Course



**The California Tax Education Council (CTEC\*) requires all CRTPs (California Registered Tax Preparers) to complete twenty hours of continuing education each year by October 31<sup>st</sup>.**



**The Orange County Chapter of the California Society of Enrolled Agents invites you to enroll in a CTEC\* approved 30-hour Advanced Continuing Education classroom course taught by skilled Enrolled Agents.**

**Classes start Monday, July 19<sup>th</sup> to Thursday, August 19<sup>th</sup>**

Monday and Thursday evenings 6:30 PM – 9:30 PM

South Coast College, 2011 W. Chapman Ave., Orange, CA 92868

¼ mile east of the 57 Freeway at Chapman

30 total hours of education, 24 Federal, 2 ethics and 4 California

\* [www.ctec.org](http://www.ctec.org)



## Curriculum Includes:

- Earned Income Credit
- Clergy and Religious Workers
- At Risk, Passive Activities, Material Participation
- Investments, Capital Gains and Losses
- Injured / Injured Spouse
- Tax Credits
- COGS / Business Start-Up
- Depreciation, Amortization, Section 179
- Employee Business Expense
- Office in Home
- Auto Expenses
- Self-Employment Tax
- Statutory Employees
- Basis of Property
- Installment Sales
- Rental Properties
- K-1s, 1099s
- Sale of Business Property
- Estimated Taxes and Extensions
- California adjustments and treatment of the above

## Course Registration Form

**\$425 for the course including textbooks (\$450 after July 2)**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Zip: \_\_\_\_\_

Daytime Telephone: \_\_\_\_\_

Email: \_\_\_\_\_

Check ☐ Payable to **OCEA**

Visa ☐ M/C ☐ Amex ☐ Card # \_\_\_\_\_ Exp. Date \_\_\_\_\_ Security Code \_\_\_\_\_

Date Signed \_\_\_\_\_ Signature \_\_\_\_\_

### Mail, Fax or email to:

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

**Fax:** 714-242-1888

**Email:** [jrumbold@rfta.biz](mailto:jrumbold@rfta.biz)

**Questions:** 714-425-7202

***Class size limited  
Enroll early***

PLEASE NOTE: It is OCEA policy not to issue refunds once a student has registered for a course. However, a written request can be submitted to OCEA for consideration at the next Board Meeting in the following three cases; (1) Cancellation at least one week before the event, (2) a medical emergency preventing the registrant from attending, or (3) a death in the family. \$160 of the course fee is non-refundable to cover the textbooks which cannot be returned. [www.eaoc.org](http://www.eaoc.org)

# June CSEA Directors Report

It was definitely an interesting week up at the CSEA Board Meeting in Reno. We were in wind down mode as the current Board raced to complete their charges and make recommendations to the new incoming Board that will be sworn in at the Annual Meeting. But the biggest news looming over all of us was the new Federal requirements for return preparers. As I try to lay out for you the high points remember that this is a moving target that is being written as I write. You will need to pay attention to your emails from CSEA, NAEA and IRS in the coming months to stay correctly informed.

IRS has run with this new mandate by rewriting Circular 230. By the time this article is published you should be able to download the revision from IRS.gov. Basically the revision expands the definition of representation before the IRS to include preparation of tax returns. Everyone that prepares a tax return is subject to disciplinary action by OPR. The new category of return preparers will have limited practice before the IRS based on the level of testing they have achieved with no representation authority.

Starting sometime in September all EAs, CPAs, attorneys and preparers currently preparing returns will be required to go on line and register their current PTIN or apply for a new PTIN. There will be a fee for this that has not been determined at this time. For the purposes of obtaining a PTIN only, a tax return preparer is any individual who is compensated for preparing, or



assisting in the preparation of, all or substantially all of a federal tax return or claim for refund. On IRS.gov they have provided examples that help define substantially. Many more questions were raised at the Board meeting and Super Seminars. These questions will be presented to the IRS team working on this issue and we should see more clarification down the road.

Federal tax preparers will be required to sign a return and obtain a PTIN. Usage of the PTIN will be mandatory as of January 1, 2011. The PTIN will be renewed every three years. Tax compliance checks will be part of the process of applying and renewing a PTIN. When applying for a PTIN you will be asked about any felonies against you in the last 10 years, be prepared to answer any question—DUI is a felony. Current Circular 230 practitioners will be given a credit of some kind on the fee for registering if it is in the middle of their renewal cycle.

Nonenrolled preparers that apply for their PTIN prior to January 1, 2011 will have three years to pass the competency test. Those applying

after the January date will have to pass the test before they will receive a PTIN. In April, IRS will begin to roll out the testing. Level one of the testing will probably look like the current VITA test and will qualify the individual to do Forms 1040 with a Schedule A, B and D only. Level two of the testing will probably look like the SEE Exam Part I and will qualify the individual to do all that level one can plus the balance of the 1040. Eventually, IRS has plans for up to seven different tests.

What does this mean for you? This is your notification to register. It is unlikely you will be given a friendly reminder notice. You probably will need to register your employees even those that do payroll. Along with this is a Federal efile mandate for those of you preparing 100 or more returns for the 2011 filing season going to 11 returns for the 2012 filing season. If by the end of the year you are unsure as to whether you need a PTIN for an employee, get it, because then he has three years to pass the test.

The really good news about this is that IRS plans to use the fees collected to do a marketing campaign to the public and we may see in the future that your clients will know what an EA is. It is also their intention to eventually have a list on their website of the preparers in good standing along with what they are qualified to do.

Remember this is being developed as I write and stay informed.

**Lisa Newton EA**



# Embark on a New Career in Tax Preparation

## Earn Extra Income



**California requires registration by CTEC\* to prepare taxes for a fee in the state.**

**The Orange County Chapter of the California Society of Enrolled Agents invites you to enroll in a CTEC\* approved 60-hour Qualifying Education classroom course taught by skilled Enrolled Agents.**



**Classes start Monday, September 6<sup>th</sup> to Thursday, November 18<sup>th</sup>**

Monday and Thursday evenings 6:30 PM – 9:30 PM

South Coast College, 2011 W. Chapman Ave., Orange, CA 92868

¼ mile east of the 57 Freeway at Chapman

60 total hours of education, 45 Federal and 15 California

\* California Tax Education Council ([www.ctec.org](http://www.ctec.org))



### Curriculum Includes:

- Tax History, Accounting Periods & Methods
- Overview of Tax Forms, Marital Status, Filing Status
- Earned Income, Wages, Tips, Etc.
- Standard Deduction, Personal Exemptions
- Deducting the Children & Other Dependents
- Child Tax Credit, Child & Dependent Care Credit
- Unearned Income, Interest, Dividends, Etc.
- Itemized Deductions; medical, Interest, Taxes
- Itemized Deductions; Casualty Losses, Contributions
- Tax Benefits of Education
- Retirement Income, Pensions & Social Security
- Depreciation
- Capital Gains & Sales of Home
- Retirement Planning
- Rental Income & Other Passive Activities
- Travel, Entertainment, & Home Office Expenses
- Estimated Payments, Underpayments
- Amended Returns
- Ethics
- Plus California adjustments and treatment of the above

### Course Registration Form

**\$399 for the course including textbooks (\$425 after August 20)**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Zip: \_\_\_\_\_

Daytime Telephone: \_\_\_\_\_

Email: \_\_\_\_\_

Check ☐ Payable to **OCEA**

Visa ☐ M/C ☐ Amex ☐ Card # \_\_\_\_\_ Exp. Date \_\_\_\_\_ Security Code \_\_\_\_\_

Date Signed \_\_\_\_\_ Signature \_\_\_\_\_

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**Email:** [jrumbold@rfta.biz](mailto:jrumbold@rfta.biz)

**Questions:** 714-425-7202

***Class size limited  
Enroll early***

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# IRS SPECIAL ENROLLMENT EXAM COURSE

## SESSIONS BEGINNING AUGUST 7, 2010

The Orange County Chapter of the California Society of Enrolled Agents is offering a review class to prepare YOU for the new IRS Special Enrollment Exam. The three parts coincide with the new structure of the exam.

Part 1: Individual Taxation  
AUGUST 7, 14, 21

Part 2: Partnerships, C Corporations, S Corporations, Fiduciaries and  
other topics  
SEPTEMBER 11, 18, 25 AND OCTOBER 2, 2010

Part 3: Practice before the IRS, Power of Attorney, Ethics and  
other topics  
OCTOBER 23, 2010

Course Fee: \$950 for the three parts. The cost of the textbook is included.  
Registration for taking Parts 1, 2 or 3 separately available – Call 949-496-1174 for price  
Location: South Coast College, 2011 W. Chapman Ave., Orange, CA 92868  
Time: 8:00 AM to 3:00 PM  
Instructors: Kathleen Rossow EA, Vicki Mulak EA, Norm Schmidt EA, Donna Miller EA

Enclose your check made payable to: Orange County Chapter, CSEA. OR charge to your credit card.

\_\_\_\_ Visa \_\_\_\_ MasterCard \_\_\_\_ Amer. Express \_\_\_\_ 3-digit security code \_\_\_\_

Credit card number \_\_\_\_ Exp. Date \_\_\_\_

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Address \_\_\_\_ Phone/days \_\_\_\_

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**Mail to: Patricia Kappen, 31726 Rancho Viejo Rd. # 215, San Juan Capistrano, CA 92675**

Fax to: 949-496-8084 Email: patti@sanjuanfinancial.com or patrecea@aol.com

Call for info: 949-496-1174

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

## CLASSIFIEDS

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**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

**OFFICE SPACE AVAILABLE.** Prime Irvine Blvd - Tustin tax/accounting office space near 55 Fwy. We have several sizes available. from \$250 per month, full service. Office rental market dictates \$1 per square foot on a lease. Call Ken Noland or Rita Downs at (714) 505-0015. 02/10

*Classifieds 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](mailto:4quelle@msn.com) or FAX to 714-899-2224. Include your name & phone number or email.*

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## Quickies From The Quill

From your OCEA Board....

- Your OCEA Board members and 9 other members interested in helping the Board for the coming fiscal year just returned from the annual retreat which was held this year at the UCLA Conference Center at Lake Arrowhead. It was a very successful 2-day retreat because the group prepared the budget for the coming year as a result of much discussion and cooperation. Most agreed that it was one of the best retreats we've had!
- Even if you didn't get a chance to attend the retreat, you can still help the Board by volunteering for a committee, and we hope to get even more members to actively participate. Call Russell Fox, our new President, to ask what help is still needed!
- It sounds like the coming year is going to be filled with more challenges and opportunities than ever, with the new IRS

preparer regulations being finalized, and our Education Committee, Membership Committee and PIA (our marketing term) Committee are working hard to "gear up" for the huge changes that are expected.

- The OCEA Board voted to pay \$250 to have a ½ page ad in the 50th Anniversary book being published by the Phoenix Club, as our way of thanking them for their support over the years.
- The OCEA Board is discussing the idea of working more in conjunction with other Southern California chapters to present education events, and you'll be hearing more about that in the coming months.
- Did you know that our OC Chapter is not only the largest in California, but the largest in the country???

**Chapter Secretary, Patricia Yeckel, EA**

## UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
Jul 19 - Aug 19, 2010			Advanced Tax Prep CE Course	South Coast College
July 20, 2010	Dinner Meeting	2	Ethics	Phoenix Club
August 17, 2010	Dinner meeting	1	Elder Abuse and Taxes	Phoenix Club
Aug 7- Oct 23, 2010			Special Enrollment Exam Course	South Coast College
Sept 6 - Nov 18, 2010			CTEC 60 Hour Tax Prep Course	South Coast College