



# 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 6 December 2010*

**December 21st Program 1 Hr CPE**

## Welcome New Members

**John Bogren, EA**

**Ron Kingston**

**Ninous Poureshagh**

**Julie Ann Ranson, EA**

**Eileen Walker-  
Paternouschek**



## Dinner Menu

Roast Prime Rib of Beef,  
Carved at Station  
Horse Radish Sauce  
Chef's Choice Fish  
Whipped Potatoes  
Rice Pilaf  
Garden Green Salad  
Caesar Salad  
Ambrosia Salad  
German Chocolate Cake  
Apple Strudel

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.

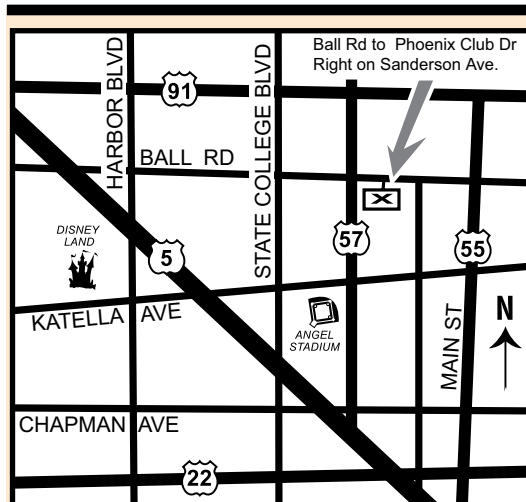
OCEA is 402 Members strong and proud to be the largest Chapter of CSEA.

## IRS Topics of the Day

By Lori Cacioppo, IRS Senior Stakeholder Liaison



Lori began her IRS career in 1975 in New York. Prior to her position as Senior Stakeholder Liaison, she held the position of Taxpayer Education and Electronic Filing Manager. She has held other positions in the examination arena as well, including Section Chief of Quality Review, Office Examination Group Manager, Office Auditor and various other positions at the Brookhaven Campus. Lori's presentation will be on a variety of IRS topics and she will entertain questions from the audience.



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

### Agenda December 21st

**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](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



With the Holiday Season upon us it's always good to think of what we can be thankful of. I'm thankful that I have my health and my family. Unfortunately, two events over the past few weeks forced me to remember that not everyone is so lucky. First, former OCEA President Bill Kirkendall suffered a stroke. He is recovering and doing much better. You can send him a note at Bill Kirkendall Room #107, c/o Cottage Rehabilitation Hospital, 2415 De La Vina St, Santa Barbara, CA 93105.

Second, Lori Page, a member of the Board of Directors, had to resign because of an illness in her family. I wish Lori the best back in Seattle.

Luckily, we have a deep bench at OCEA. Marilyn Ratliff has agreed to replace Lori on the Board of Directors. Marilyn is a long-time member of our chapter, and has served in a variety of roles for OCEA in the past.

Speaking of Marilyn, she has been active with the National Council for Taxpayer Advocacy. She (and the NCTA) are trying to get the Enrolled Agent designation put into law by having the codification added on to a must-pass bill during the current "Lame Duck" session of Congress. If you'd like more information on this, contact Marilyn.

Of course, the holiday season also means the annual Holiday Party. I hope you'll join me on December 21st for the party. There will be gift basket raffles, music, and a special menu planned by Dale Quelle. It's a ton of fun, so please join us for the last meeting of 2010. Lori Cacioppo, Senior Stakeholder Liaison from the IRS, will be speaking.

Speaking of the IRS, have you obtained (or re-registered) for your PTIN? You must do so before you can file any returns for the 2010 tax season. If you haven't already done so, go to <http://www.irs.gov/taxpros/article/0,,id=210909,00.html> and do so. There is a cost of \$64.25.

The Practitioner Seminar is in just a few weeks. On Tuesday, January 11th at the Irvine Hilton you will hear from IRS representatives about policies and procedures that will impact you and your clients. There's a flyer elsewhere in this month's newsletter; you can register and pay online at <http://www.media-enterprises.com/csea>

Floyd Allen is still accepting orders for QuickFinder and TaxBook; the order form is in the newsletter. December is the last month to order and get the OCEA discount. Thank you, Floyd, for continuing to take on this project and ensure that everyone receives their books timely.

At last month's meeting our speaker was the current CSEA President, Kim Kastl. Kim spoke on how she became an Enrolled Agent, and her experiences when she was audited as part of an IRS nationwide tip (gratuities) project. Kim also mentioned that the new CSEA website was just about to go active. Well, it has ([www.csea.org](http://www.csea.org)).

Finally, I want to extend to everyone the best this Holiday Season. I hope you have a Happy Hanukkah, Merry Christmas, Happy New Year, or Happy Holidays. Take time out to thank your loved ones and celebrate with your family. Enjoy the season, and may we all have love, joy, and peace.

-- Russ



### The Tax Professionals

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The Channel Islands, Inland Empire, Palomar, Orange County,  
San Fernando Valley, San Diego & South Bay Chapters of CSE.  
and the Internal Revenue Service present



## 2011 Practitioner Seminars

Hear directly from IRS representatives about policies and procedures that impact you and your clients. Learn how to maximize IRS resources to increase your value to your clients, and earn up to 7 hours of CPE. Cost includes handouts, continental breakfast, lunch and refreshments.

Get the latest including:

- ❖ *Return Preparer Initiative – What you need to do to prepare for the 2011 filing season*
- ❖ *Taxpayer Advocate Service – How we can work together to help your clients!*
- ❖ *Collection and Examination Updates*
- ❖ *Modernized e-File & e-Services*

**January 10 – Torrance** – Holiday Inn, Harbor Gateway, 19800 S. Vermont

- ❖ **Andy Stamatelatos, EA**–1215 Crenshaw Blvd. Torrance, CA 90501, 310-328-8121 Fax 310-328-6312

**January 11 – Irvine** – Hilton Irvine, 18800 MacArthur Boulevard

- ❖ **Joni Terens, EA**-17632 Irvine Blvd, Ste 150, Tustin, CA 92780, 714-832-4633x4 Fax 714-832-1369

**January 12 – San Diego** – Sheraton San Diego, 1433 Camino Del Rio South

- ❖ **Roger Garay, EA**-2065 Arnold Way #103, Alpine, CA 91901 619-445-5523 Fax 619-445-1421

**January 13 – San Bernardino** – Hilton Hotel, 285 E. Hospitality Lane

- ❖ **Connie Bracher, EA**-P.O. Box 3278, Crestline, CA 92325, 909-338-0041 Fax 909-338-5609

**January 14 – Burbank** – Pickwick Gardens, 1001 Riverside Drive

- ❖ **Clive Edwards, EA**-6227½ Randi Ave. Woodland Hills, CA 91367 818-489-3387 Fax 818-992-6299

**January 15 – Santa Barbara** – Holiday Inn, 5650 Calle Real, Goleta

- ❖ **Cyndy Scalisi, EA**-270 Storke Road #13, Goleta, CA 93117 805-968-6288 Fax 805-968-6674

**COST: \$155 Regular registration, received by 12/31/2010.**

**\$170 Registration after 12/31/10 or at the door.**

**TIME:** Registration starts at 7:00 AM

CPE 8:00 AM to 4:00 PM including lunch

**Register and pay online at [media-enterprises.com/csea](http://media-enterprises.com/csea)**

OR

Send check payable to CSEA or fax registration form with credit card information to the contact person shown above for the location you wish to attend.

Please complete a separate form for each attendee.

<b>LOCATION:</b> _____ <b>NAME:</b> _____ <b>ADDRESS:</b> _____ <b>CITY:</b> _____ <b>STATE:</b> ____ <b>ZIP:</b> _____ <b>PHONE:</b> _____ <b>E-MAIL:</b> _____ <b>Check here for a vegetarian lunch</b> _____	<b>EA#</b> _____ <b>CPA#</b> _____ <b>BAR#</b> _____ <b>CTEC#</b> _____ <b>Credit Card #:</b> _____ <b>Expiration Date:</b> _____ <b>Signature:</b> _____ <b>Credit card name if different than attendee:</b> _____
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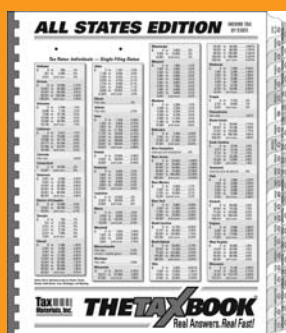
# 2010 TaxBook/Quickfinder

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Company _____	Product	Qty	x Unit Price	= Total
Name _____	The Tax Book Deluxe Edition	_____	\$66.	
Address _____	The Tax Book All States Edition	_____	\$71.	
City, State, Zip _____	Quikfinder Handbook 1040 Plus	_____	\$39.	
Day Phone _____	Quikfinder Handbook Small Bus	_____	\$39.	
Email _____	Quikfinder Handbook All States	_____	\$71.	
	<b>Grand Total</b>	_____		

**Make Checks Payable to: OCEA.**

**All orders must be received by Dec 23, 2010 to qualify for discount. Payment must be included with order.**

**Mail your completed form and check to:**

OCEA c/o Floyd Allen, EA  
629 Arbolado Drive, Fullerton CA 92835-1805  
714-871-6429

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 18th 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.

## TAX TEASER



Patti, an enrolled agent, provided tax advice to G&M corporation on a federal tax matter. The Securities and Exchange Commission (SEC) is reviewing a required filing of the G&M corporation and asks to see a copy of Patti's tax advice. The tax advice is not protected by the federally authorized tax practitioner privilege under IRC Section 7525 from disclosure to the SEC because

- Patti is not a lawyer
- Patti is not a CPA
- The federally authorized tax practitioner privilege protects advice only against disclosure to the IRS, not other government agencies.
- The federally authorized tax practitioner privilege protects only advice to individuals.



# From The Quill

Notes from your Secretary for December, 2010 Newsletter...

- Your Board of Directors received the resignation of one of the Directors, Lori Page. Lori is moving back to WA to help take care of family, and will be missed on the Board. We voted to accept Marilyn Ratliff to fill the vacancy for the remainder of the year. We welcome Marilyn's Board experience and her energy and commitment to our Chapter over many years.
- NAEA will be sending out over 7,000 mailers all over the country to find potential new members; this huge marketing effort plus a reduction in dues and initiation fees will certainly attract new members and help in our effort for more EA visibility.
- Legislation is being presented to repeal the new 1099 law that many of our clients are very concerned about; watch for up-to-date news on this issue.
- Watch for the new Directory to be coming out in December, thanks to our Membership Committee.
- Students from our SEE classes and our CTEC classes will be invited to our December holiday dinner; let's all make them feel welcome!
- The Nominating Committee is almost complete and will begin work on finding members interested in serving on the Board next July. Start thinking about it now and feel free to come to our Board meeting before each dinner meeting.

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## Would you like a new name badge?

CSEA has a new logo and NAEA changed their logo, so we are updating name badges with the new logos for new members. For those of you that want to get a new one, they can be purchased online at [eaoc.org](http://eaoc.org). The price is \$13 which covers our cost and sales tax. Donna Miller will put in one order per month in the week following our dinner meeting. That should make them available to pick up at the next dinner meeting.



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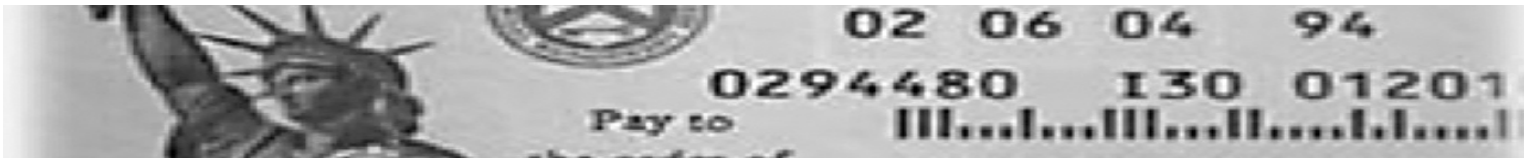
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# Understanding IRS Guidance - A Brief Primer

## An Excerpt from IRS' e-News for Tax Professionals

For anyone not familiar with the inner workings of tax administration, the array of IRS guidance may seem, well, a little puzzling at first glance. To take a little of the mystery away, here's a brief look at seven of the most common forms of guidance.

In its role in administering the tax laws enacted by the Congress, the IRS must take the specifics of these laws and translate them into detailed regulations, rules and procedures. The Office of Chief Counsel fills this crucial role by producing several different kinds of documents and publications that provide guidance to taxpayers, firms and charitable groups.

### Regulation

A regulation is issued by the Internal Revenue Service and Treasury Department to provide guidance for new legislation or to address issues that arise with respect to existing Internal Revenue Code sections. Regulations interpret and give directions on complying with the law. Regulations are published in the Federal Register. Generally, regulations are first published in proposed form in a Notice of Proposed Rulemaking (NPRM). After public input is fully considered through written comments and even a public hearing, a final regulation or a temporary regulation is published as a Treasury Decision (TD), again, in the Federal Register.

### Revenue Ruling

A revenue ruling is an official interpretation by the IRS of the Internal Revenue Code, related statutes, tax treaties and regulations. It is the conclusion of the IRS on how the law is applied to a specific set of facts. Revenue rulings are published in the Internal Revenue Bulletin for the information of and guidance to taxpayers, IRS personnel and tax professionals. For example, a revenue ruling may hold that taxpayers can deduct certain automobile expenses.

### Revenue Procedure

A revenue procedure is an official statement of a procedure that affects the rights or duties of taxpayers or other members of the public under the Internal Revenue Code, related statutes, tax treaties and regulations and that should be a matter of public knowledge. It is also published in the Internal Revenue Bulletin. While a revenue ruling generally states an IRS position, a revenue procedure provides return filing or other instructions concerning an IRS position. For example, a revenue procedure might specify how those entitled to deduct certain automobile expenses should compute them by applying a certain mileage rate in lieu of calculating actual operating expenses.

### Private Letter Ruling

A private letter ruling, or PLR, is a written statement issued to a taxpayer that interprets and applies tax laws to the taxpayer's specific set of facts. A PLR is issued to establish with certainty the federal tax consequences of a particular transaction before the transaction is consummated or before the taxpayer's return is filed. A PLR is issued in response to a written request submitted by a taxpayer and is binding on the IRS if the taxpayer fully and accurately described the proposed transaction in the request and carries out the transaction as described. A PLR may not be relied on as precedent by other taxpayers or IRS personnel. PLRs are generally made public after all information has been removed that could identify the taxpayer to whom it was issued.

### Technical Advice Memorandum

A technical advice memorandum, or TAM, is guidance furnished by the Office of Chief Counsel upon the request of an IRS director or an area director, appeals, in response to technical or procedural questions that develop during a proceeding. A request for a TAM generally stems from an examination of a taxpayer's return, a consideration of a taxpayer's claim for a refund or credit, or any other matter involving a specific taxpayer under the jurisdiction of the territory manager or the area director, appeals. Technical Advice Memoranda are issued only on closed transactions and provide the interpretation of proper application of tax laws, tax treaties, regulations, revenue rulings or other precedents. The advice rendered represents a final determination of the position of the IRS, but only with respect to the specific issue in the specific case in which the advice is issued. Technical Advice Memoranda are generally made public after all information has been removed that could identify the taxpayer whose circumstances triggered a specific memorandum.

### Notice

A notice is a public pronouncement that may contain guidance that involves substantive interpretations of the Internal Revenue Code or other provisions of the law. For example, notices can be used to relate what regulations will say in situations where the regulations may not be published in the immediate future.

### Announcement

An announcement is a public pronouncement that has only immediate or short-term value. For example, announcements can be used to summarize the law or regulations without making any substantive interpretation; to state what regulations will say when they are certain to be published in the immediate future; or to notify taxpayers of the existence of an approaching deadline.



## CLASSIFIEDS

**ARE YOU SELLING A TAX PRACTICE?** Enrolled agent with 36 year's experience is seeking to purchase a tax practice of 100-250 clients in the North Orange County area (Fullerton, Anaheim, Buena Park, La Mirada). Please contact Kenneth Clark, EA at (562) 902-9169 or kennethwclark@hotmail.com 12/10

**EA SEEKING EMPLOYMENT** on a year-round position. Experienced in audit representation, return preparation, tax office management. Accounting and computer degrees. Client base builder. Knowledgeable and personable. For resume or any questions call Hugh Cunningham (714) 803-0300 or email HughTax@GMail.com 11/10

**ISN'T IT ABOUT TIME YOU GOT YOUR OWN OFFICE?** The Coronado Building in Tustin, is offering a few single-office monthly rentals to help people move into a commercial office building with ease. Conveniently located on Irvine Blvd. and the CA 55 freeway, the building is very nice, and well maintained. There is no long-term lease to worry about. Rents run from \$165 to \$275 per month - with free Wi-Fi included! For an additional \$10 per month it comes furnished, and parking is always free. Contact Ken Noland or Rita Downs at (714) 505-0015 for a showing. 11/10

**POSITION AVAILABLE:** Growing tax firm in Orange is hiring a tax professional for the 2010 tax season. Position is a seasonal to potential year round opportunity. EA preferred, but CTEC acceptable. Drake tax software experience a plus, Ultra Tax software knowledge helpful. Great pay options available as well as bonuses and profit sharing. The position is in a dynamic corporate office environment that will include legal and financial interactions. Must be ambitious and want to grow with the company. Email cover letter and resume to taxteam@gtbsonline.com. Scott Grandfield. 11/10

**FOR LEASE.** Share office space with other professionals in Anaheim Hills (La Palma Ave & Lakeview). \$600 per month for a 120 square foot furnished office including utilities except telephone. Call Faye Genadry EA at (714) 321-2660. 10/10

**PART OR FULL-TIME Enrolled Agent** needed for dynamic law firm specializing in tax and estate planning. Health and retirement plans available. Quickbooks and Lacerte experience preferred but not necessary. Please call Steven Schroeder at 714-480-0529 and e-mail a copy of your resume to Steve@Schroederesq.com. 10/10

**FOR LEASE:** Executive office in suite shared with other tax professionals. Professionally decorated, private deck, reception area, kitchenette. San Juan Capistrano, 216 square feet, wired for cable, computer, phone, fax. \$725.00 per month. Call Patti Kappen 949/496-1174 or email patti@sanjuanfinancial.com 08/10

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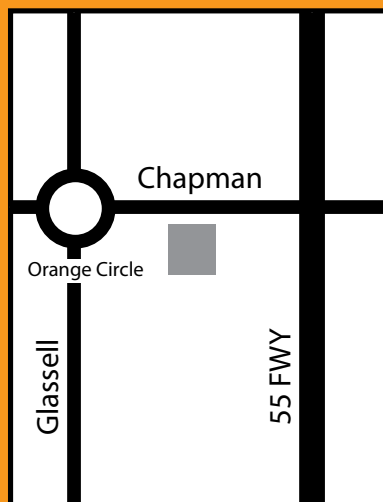
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*The Tax Professionals*

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Dale Quelle, EA  
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Westminster, CA 92683-4868



## OCEA DOCUMENT SHREDDING DAY

SATURDAY, JANUARY 22, 2011

Services are provided by Shredwise of Orange.

Held in the parking lot of the tax office of Dan Carlberg, EA  
located at 550 E. Chapman Ave in Orange

1-4 boxes \$10, 5-10 boxes \$20, 11+ call for price.

Available to all OCEA members, staff, clients, and friends of OCEA

For Information Call: 714 774-8129 or 714 966-9850

**Location: 550 E Chapman Ave, Orange, CA 92866**

**Time: 8:00 am to 12 noon**

## UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
Dec 21, 2010	Dinner Meeting	1	IRS Topics	Phoenix Club
Jan 11, 2011	IRS/Practitioner Seminar	7		Hilton Irvine
Jan 18, 2011	Dinner Meeting	2	Quickfinder Tutorial	Phoenix Club
Feb 15, 2011	Dinner Meeting	1	California Update	Phoenix Club