

## UPCOMING PROGRAMS and EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
May 17	Dinner Meeting	1 hr	The World of Bankruptcy	Phoenix Club of Anaheim
June 21	Dinner Meeting	2 hrs	Ethics	Phoenix Club of Anaheim
June 27 & 28	Planning Retreat - All members are welcome.			Pala Mesa Resort, Fallbrook
July 9 - Sept 10	Special Enrollment Exam Course (10 Saturdays)			Concordia University, Irvine
July 19	Dinner Meeting	2 hrs	Pass Through Entities	Phoenix Club of Anaheim
November 17 & 18	2 Day Seminar	16 hrs	Fall Update Seminar	Phoenix Club of Anaheim



**The Tax Experts**

ADDRESS SERVICE REQUESTED

Members enrolled to practice before the Internal Revenue Service



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The Tax Experts



Orange County Chapter  
California Society of Enrolled Agents



# The Orange County ENROLLED AGENT



**The Tax Experts**

Editor: Dale Quelle, EA • 14340 Bolsa Chica Rd • Westminster, CA 92683-4868 • 714-899-2221

[www.eaoc.org](http://www.eaoc.org)

Volume 2004-2005 Issue 11

MAY, 2005

1 HOUR CPE PROGRAM (CTEC Approved)

## The Latest & Greatest in the World of Bankruptcy

*Presented by  
Jim Demetriou and Charles Rosen*



- EA EXAM COURSE (SEE)  
A 10 week class to prepare for the Special Enrollment Exam will begin July 9th. (See page 3).
- OCEA ELECTIONS  
Election of officers and directors will be held at the May 17th dinner meeting.

Jim Demetriou, EA prior to entering private practice was with the Collection Division of the Internal Revenue Service for 16 years. During his tenure with the Internal Revenue Service he devised and implemented various tax liability settlement plans and enforcement actions.

Charles Rosen started his 28 year career with the Internal Revenue Service as a Revenue Officer and quickly moved up to Special Procedure Staff in Los Angeles. Later he was appointed as a Bankruptcy Advisor in Los Angeles and later Laguna Niguel.

Both Jim and Chuck have instructed IRS personnel on procedures and are frequent presenters at our dinner meetings. These are men we want on our side advising us tax practitioners. With Offers-in-Compromise taking years to settle, who among us does not question whether bankruptcy is not a better option. Come listen to these experts expound on the wacky world of bankruptcy.

### AGENDA May 17th, '05

4:30 Board Meeting  
5:30 Social Time  
6:00 Dinner Hour  
7:00 CPE Program

#### Meeting Location

Phoenix Club  
1340 Sanderson Ave, Anaheim  
(57 Freeway to Ball Rd exit, then EAST to Phoenix Club Dr, turn RIGHT to Sanderson Ave)

Wear your name badge and be recognized.



\$30 for pre-registration before 4:00 P.M. on the Friday prior to the dinner meeting; \$35 for on-site registration.

Phone registration to Peggy Ligori, EA at 951-325-8877 or email [reservation@eaoc.org](mailto:reservation@eaoc.org) (please include your EA number). Peggy will be using last years permanent list for this year, too. If you want to be added to the permanent list, or deleted from it, please contact Peggy.

### DINNER MENU

- Mahi Mahi w/ Papaya Tequila Sauce
- Chicken Kabobs Teriyaki
- Steamed White Rice
- Stir Fry Vegetables
- Bay Shrimp Salad
- Garden Green Salad, 2 Dressings
- Fresh Sliced Seasonal Fruit
- Pineapple Coconut Cake
- Hawaiian Rolls & Butter
- Coffee, Decaf, Hot & Iced Tea

**ALL YOU CAN EAT BUFFET**





PRESIDENT'S MESSAGE

by Bill Geideman, EA



Bill Geideman, EA

I hope everyone had a successful tax season. The TGIO party was very lively and was well attended. For me, this was a fitting end to a stressful final week of the season. The beer sure tasted good!

Next up is the IRS E-File roundtable which will be held on May 4, 2005 at the Phoenix club. The IRS has sent out postcard announcements for registration or you can use the form in the newsletter. This is a good forum to hear both federal and state comments regarding E-filing for the current year and future plans. Form 990 is next on the E-file horizon.

The SEE class has been moved from Tustin to Concordia University in Irvine. The class starts on July 9, 2005 and runs up to the exam which is scheduled for September 21 and 22. After nine years in Tustin, the PFF Bank announced it was going to change the room into offices and cancelled all community programs. The Concordia University location gives us a real classroom and plenty of room to accommodate extra students. Last year we turned some away as we exceeded the capacity of the room.

Scholarships for the SEE class are still available. Contact Cathy Patel, EA for applications. Her numbers are on the directors list.

This month are elections for the officers and directors of your chapter for 2005-2006. The list of nominees is printed in this newsletter. All members are eligible for office and nominations will be accepted from the floor at the May meeting. Please come out and vote for your choice to lead the chapter.

If you haven't visited our website lately, I encourage you to go there at [www.eaoc.org](http://www.eaoc.org). Neal Gallaway, EA has done a fantastic job in upgrading and improving the site. Your comments and any suggestions are welcomed by Neal.

~ Bill

TAX TEASER by Dale Larsen, EA

In general which of the following statements is false?

- A. An estate or trust may use the net operating loss not able to be used by the decedent in his Form 1040.
- B. An estate or trust may carry its net operating loss back two years.
- C. If a farming loss, the estate or trust may carry the loss back 5 years.
- D. An estate or trust may elect to carry its net operating loss forward only.

ANSWER: A

Chapter Phone:  
800-797-1410



The Tax Experts

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JULY

CERTIFIED DOCUMENT DESTRUCTION, INC.

Shred 4-year old files ending June 30 per IRS regulations. OCEA members mention this ad for 10% discount off shredding fees. Call Cita Klocksieben.

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SLATE of OFFICERS and DIRECTORS  
for 2005-2006

OCEA's Nominating Committee submits the following slate of Officers and Directors for the Orange County Chapter of Enrolled Agents for the 2005/2006 year. Nominations will be opened from the floor at our May meeting.

PRESIDENT: Lisa Newton, EA

1st VICE PRESIDENT: Peggy Ligori, EA

2nd VICE PRESIDENT: Cathy Patel, EA

SECRETARY: Dan Carlberg, EA

TREASURER: Patty Kappen, EA

CSEA CHAPTER DIRECTOR: Dona Evans, EA

DIRECTOR (choose 5): Ron Lay, EA

Neal Gallaway, EA

Debbie Harris, EA

Ken Nolan, EA

Coleman Cook, EA

Jack Allen, EA

Meg Shields, EA

WE NEED YOU!

by Dona Evans, EA

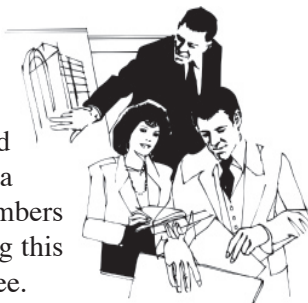
OCEA's planning retreat will be held on June 27th and 28th at the Pala Mesa Resort in Fallbrook. We're looking for members to get involved in their chapter by attending this event and be willing to serve on a committee.

The chapter will provide lodging at the Pala Mesa Resort for members who attend the retreat meetings. Meals and entertainment are the responsibility of the members.

Please contact Dona Evans at (714) 838-3616 to reserve your room. The reservation deadline is by the noon hour on May 25th. Special accommodations are available for the physically handicapped.

Anyone interested in playing Golf on Sunday or after the meeting days can contact Pala Mesa Golf Course at (760) 728-5881 and reserve your tee time. Golf rates are \$35 to \$85 depending on the tee time.

The address of the Pala Mesa Resort is 2001 Old Highway 395, Fallbrook.



The CLASSIFIEDS

TAX PRACTICE for sale in Placentia of approximately 50 clients. Owner retiring. Contact Ed Metsker EA at (714) 998-3711.

FAST GROWING LA MIRADA FIRM seeks a corp. tax professional for a full-time position w/ benefits. The qualified applicant will have strong background in tax preparation, including individual, corporate, and partnership tax preparation. Experience in IRS/FTB negotiation, collections and representation is a plus. Candidates who are a CPA or an EA are a plus. Must have strong computer skills. Experience w/ defined benefit planning is a plus. Fax resumes to 562-404-3126 or e-mail [nathan@liberatorecpa.com](mailto:nathan@liberatorecpa.com)

AVAILABLE OFFICE SPACE in Irvine. Airport area windowed office in Koll Center mid-rise building. 11' by 16' plus shared secretarial area and kitchen with 3 EA's and CPA's. Furnished or unfurnished \$600 per month. 18401 Von Karman #260. Call Rich Quarterman, EA at (949) 261-2111.

OCEA MEMBERS Have questions regarding bankruptcy, business formations or business litigation? Call a certified specialist in personal and small business bankruptcy with 24 years of experience practicing law in Orange County. Call Rick Barnett, Barnett & Rubin (AV rated), 949-261-9700 or [rick@brlawyers.com](mailto:rick@brlawyers.com)

OFFICE SPACE AVAILABLE - Laguna Hills Located in Hillside Plaza, a mid-rise building. 10' x 16' office. Share reception, secretarial and kitchen area with 4 EA's. \$580/month. 23161 Mill Creek Drive, Suite 350. Call Dale Lankford, EA @ (949) 768-8336

OFFICE SPACE AVAILABLE - ANAHEIM Located within a two-story professional CPA office. Shared reception, kitchen area, conference Room. Internet access. \$350/month. Call Lee Akin, EA (714) 491-9500 Strayer Saylor and Associates, Inc.

IRS COLLECTION PROBLEM? Got a client with an IRS collection problem? Call Carl! OCEA member, retired IRS Revenue Officer. Phone/fax 949-589-1137, E-mail [CarlCarter@aol.com](mailto:CarlCarter@aol.com) preferred.

PLEASE NOTE: Classifieds are available for OCEA members & associates to advertise items for sale or rent, want ads and employment opportunities. Ads will run for two consecutive months free of charge (or longer based on space available. Please let us know when your ad is no longer needed). Email to [4quelle@msn.com](mailto:4quelle@msn.com) or FAX your ad copy to 714-899-2224. Be sure to include your name and phone number or email.

WELCOME NEW MEMBERS

- Ingrid Atoyan
  - Albrecht Becker
  - Sherry Board
  - David DuVal
  - Roger Gregory
  - Barbara Holly
  - Ralph King
- James Kruthers, EA
  - Mary Jane Link, EA
  - Catherine Morgan
  - Sonya O'Connor
  - Mark Reines
  - William Stewart
  - James Thompson, EA
  - Zachary VandeKamp



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ENROLLED AGENT EXAMINATION COURSE Beginning Saturday, July 9

OCEA will present our ten week course on preparing for the Special Enrollment Exam. The course will begin on Saturday, July 9th and continue each Saturday - from 8:30 a.m. to 3:30 p.m. - until the weekend just before the exam date on September 21st and 22nd. There will be no class scheduled over the Labor Day weekend.

Classes will be held at Concordia University in Irvine. The Concordia University location gives us a real classroom environment and plenty of room to accommodate the extra students our program attracts during the final days of registration. Last year we turned away some late registrants because of exceeding the capacity of the room.

The cost for the ten week course is \$550 including the course study materials. Special discounted prices are available for returning students and for those who are taking only one or two parts of the exam. For additional information contact Bill Geideman, EA at (714) 669-0453 or by e-mail at [billstaxx@earthlink.net](mailto:billstaxx@earthlink.net).



Bill Geideman, EA

FELLOW EAs: WHEN ADVISING TAXPAYERS WHO YOU REPRESENT, DO YOU:

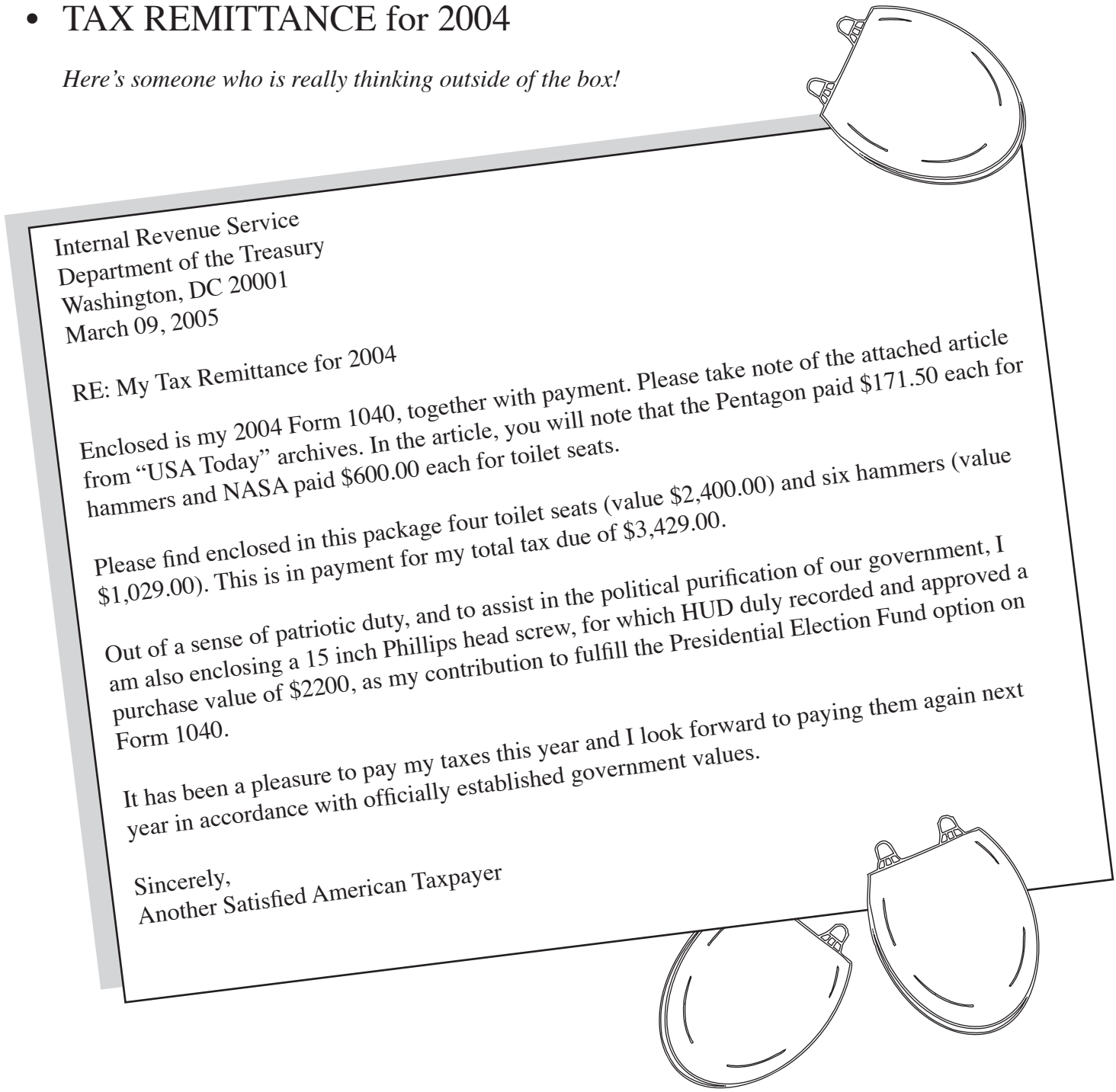
1. Communicate clearly with the client regarding the terms of your engagement? ?
2. Establish the facts, determine which facts are relevant, and evaluate the reasonableness of any assumptions you make? ?
3. Relate applicable law to the facts you have determined to be relevant? ?
4. Arrive at conclusions supported by the applicable law and the relevant facts? ?
5. Advise your clients regarding the import of your conclusions, including, for example, whether your client may avoid penalties for a substantial understatement of income tax under section 6662(d) of the Internal Revenue Code if a they act in reliance on your advice?
6. Act fairly and with integrity when you practice before the Internal Revenue Service?

If you answered "YES" to each of these questions, congratulate yourself as a federally authorized tax practitioner who follows the aspirational best practices now included in Circular 230 at section 10.33.

This quiz provided by Jean and Bryan Gates, EAs and the American Academy of Tax Practice ...a professional institute devoted to tax practice education developing and sharpening the skills needed by federally authorized tax practitioners who practice before the IRS. Continuing professional education conferences for advanced tax practitioners are held each year in Washington, DC in early August and in Las Vegas, Nevada in early September.

TAX REMITTANCE for 2004

Here’s someone who is really thinking outside of the box!



BECOME A BETTER TAX PROFESSIONAL - JOIN CSEA!

Are you a seasoned tax professional? Or are you just starting your career in the tax profession? Either way, CSEA is here to help further your success. Our members include some of Orange County's best minds in the tax business. CSEA members are a diverse group of tax professionals who have attained vast knowledge in various specialties of taxation - tax preparation, audit and appeals representation, tax collection, international tax issues, and practice management.

Join CSEA and take advantage of the many resources available to expand your horizons. Plan now to attend our dinner meetings of the Orange County Chapter of Enrolled Agents, held monthly on every third Tuesday at The Phoenix Club of Anaheim, starting at 5:30 P.M. Directions to The Phoenix Club are on the front page. You need NOT be an Enrolled Agent to join. Associate's status in CSEA is available to CTEC tax preparers. Regular membership is available to all EA's, CPA's and attorneys. Associates and regular members enjoy the same privileges. Fill out the application form on page 5 and follow the instructions to return it to CSEA with your payment.



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- ☐ Mr.
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PROFESSIONAL ASSOCIATE APPLICATION  
(Please Print All Information)

Last Name		First Name or Initial		Middle Name or Initial		Nickname	
Name as you wish it to appear on your Membership Certificate (if different from above). Note: Professional designations are not included on certificates.						Birth Date	
Business Address				Home Address (If different from business address)			
Firm Name (if any)				Street Apt / Suite #			
Street				City State Zip			
City				State Zip			
Telephone Number				Fax Number			
Email Address							
Are you registered by the California Tax Education Council?				<input type="checkbox"/> Yes <input type="checkbox"/> No			
Have you ever been an Enrolled Agent?				<input type="checkbox"/> Yes <input type="checkbox"/> No			

I am lawfully engaged in the practice of tax and not currently or previously defined in §10.3(a) through (d) of Circular 230. I hereby petition for Professional Associate recognition by the California Society of Enrolled Agents. I understand that this recognition may be terminated by me at any time, or by the Society for non-payment of dues, failure to meet continuing education requirements\*, notification of my suspension from eligibility to practice, or as stipulated in the Bylaws and rules of the Society.

I understand and will abide by all applicable provisions of the California Society's Bylaws and the National Association's Code of Ethics and Rules of Professional Conduct.

Please take a moment to answer the following questions, so that we can serve you better!

- How long have you been preparing tax returns? \_\_\_\_\_
- What type of practice do you have?  
☐ Self-employed ☐ Work in a firm ☐ Other
- If self-employed, do you have other tax preparers on staff? ☐ YES ☐ NO
- How many returns do you prepare a year? \_\_\_\_\_
- How did you find out about the California Society of Enrolled Agents?  
☐ An EA ☐ Online ☐ Newspaper ☐ Other
- In what areas of tax do you practice?  
☐ 1040 ☐ 1041 ☐ 1065 ☐ 1120 ☐ 706
- Would you like information on becoming an Enrolled Agent? ☐ YES ☐ NO

\* Continuing education requirements are determined by the National Association and are currently 30 hours per CPE year (2/1 - 1/31).

- ☐ I would also like to join NAEA (National Association of Enrolled Agents) for an additional \$160.00.
- ☐ My payment of **\$150.00** for the first year's dues is enclosed.

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Sponsor (optional)	

**IMPORTANT: You MUST check the following box to ensure you receive CSEA information. We do NOT transfer your fax number or email address to third parties.**

- ☐ I consent to receive communications sent by or on behalf of CSEA and its Chapters via email, telephone, or fax.