



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 2009-2010 Issue 4 October 2009

Welcome to New Member

Patricia Dimery, EA



Dinner Menu Oktoberfest Buffet

Braised Bratwurst
Roasted Chicken
Sauerkraut
Whipped Potatoes
Three Assorted Salads
Two Assorted Desserts

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

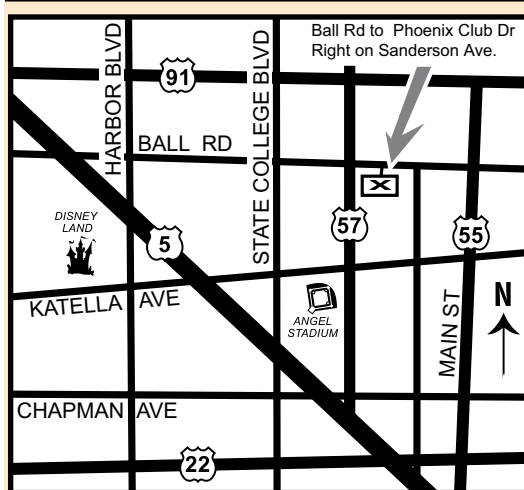
October 20th Program
1 Hr CPE Program

Tax Law Changes on Retirement Plans

with Keith Baumgarn



Mr. Baumgarn, a nationally recognized speaker on retirement and pension plans, will discuss the types of plans available; both defined benefit and defined contribution. After discussing recent law changes, he will then examine §§415 and 404 contribution limits. He will then examine why defined benefit plans and §412(e)(3) plans have come back. He will conclude the presentation with some examples of who would benefit from these plans and why.



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

Agenda October 20th

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 EA at 562-424-3088 or Lisa Newton EA at 562-267-0351

PRESIDENT'S MESSAGE

by Patti Kappen EA



We are now in the final stretch of the 2008 tax year and by the time we meet again it will be over and we will be getting some well deserved rest before it starts all over again!. It has been a very interesting tax season, so many changes to keep up with. I think the 2009 tax year will be similar year so we all better be prepared. We are in profession with such numerous and complicated laws that as much as we know we can always be amazed at how much we don't know. I am glad so many of our Members take advantage of all the educational opportunities available to us. Education and support of fellow Members are the things that help make it possible for us to achieve excellence in our practices. I also see so many Members offering employment opportunities to new Members and new EAs. What a win-win situation!

I am going to remind everyone again that Joni Terens is looking for some help on the Education Committee; she would love to hear from you. (joni@abt-tax.com) Education is so important to all of us; every month I get comments about the seminars you would like us to offer. It would be great if you contacted Joni directly and gave her some of your ideas.

We had a few small problems with our on line registrations for the September dinner meeting. Lisa has made some adjustments and it will be easier this month. Two things to remember: first, we never close the dinner meeting to attendees; second, you are always welcome and encouraged to attend the meetings. We encourage pre-registration to make it easier for the Phoenix Club to prepare for us. Starting this month, you will receive an e-mail reminder to register; you can "click" and go straight to registration. Hope this will make it easier for all of you. Additionally, we really do want all of you to attend our meetings, we have something great to offer and we want you to be part of it. To entice you a little, at each dinner meeting we are going to have a drawing and the prize will be a Quickfinder or TaxBook. When it is time to order, you will get your book for free! Please come, bring other tax professionals that are not part of our Chapter and encourage them to join.

One of our new Members, Tish Patterson, who just completed our SEE class and is already on our Examination Committee and Holiday Party Planning Committee, thinks every holiday month should be celebrated at our dinner meetings. She has a little surprise that will add a some festivity to our dinner tables this month. I love festivity; I can't wait to see what Tish has planned.

Our SEE class finished in September, and so far, Blake Quelle, son of Dale Quelle, has passed two parts of the Enrolled Agent Exam! Two down, one to go, congratulations Blake! I hope to see more of the class pass and become members of our chapter. I would like to thank the instructors that teach, help and encourage future EAs. Every year they give up weeks of their summers to fill this important role. Bill Geideman, our master tax guru, set the pace many years ago, and we have been working hard every year to offer the high standard of SEE education he set. As we see the students become EAs we know we are doing the job right! Thanks to Kathy Rossow, Norm Schmidt, Vicki Mulak, Donna Miller and everyone else involved in putting on the course this year.

By the time we meet this month, everyone will be enjoying the short respite between now and the start of a new season. I congratulate all of you and commend you for all the work you so caringly do.

I hope to see you all at our next dinner meeting on October 20th.

Patti



The Tax Professionals

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NEED EXTRA HELP? Enrolled Agent/ CFP looking for per diem tax preparation or bookkeeping work. Knows Quickbooks and Lacerte. Proficient with individual, corporation, partnership, LLC, and estate/trust tax returns. Call Sallie Allen at (562) 987-2151. sallieea@aol.com. 7/09

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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 or FAX to 714-899-2224. Include your name & phone number or email.

Notice of By-Law Change

To Fellow Members of Orange County Chapter:

As you may know, the CSEA Board has reduced its Board by having one Director from each Chapter. In the past, the number of Directors a Chapter can elect to the CSEA Board was based on number of Members each Chapter had (just like in the US House where each state is allowed a certain number of Representatives based on its population), and since we are the largest Chapter of CSEA, we were entitled to elect two Directors, but now we are entitled to elect one Director. This change was due to cost cutting at CSEA.

This By-Law amendment affirms this reduction. It also limits the CSEA Director's term to not more than two (2) consecutive terms, so other members can have an opportunity to represent our Chapter on the CSEA Board.

Finally, this Amendment clarifies what happens if the Immediate Past President is not able to fulfill his/her duties.

This By-Law Amendment had already been enacted by the Chapter Board, however the CSEA By-Laws Committee has ruled that the Chapter Board did not give sufficient published notice on this By-Law Amendment to our Members, so we had to restart the process.

This notice will appear in the Newsletter for two consecutive months and then at the October Dinner Meeting we will vote on it.

Article 7 DIRECTORS

7.01 Qualifications and Terms of Office.

Only Members shall be eligible to serve as members of the Board of Directors. There shall be no more than thirteen (13) Directors, including all Officers and the Society Directors. The term of office of duly elected Officers, 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.* ~~except Society Directors who shall serve a two-year term. So long as the Society authorizes two Society Directors from the Chapter, the terms of office of such Directors shall terminate in alternate years.~~

There shall be elected one (1) Society Director from the Chapter. The term of office of the Society Director shall commence on the same day as the other Officers and Directors.

No member shall serve as Society Director for more than two (2) consecutive terms.

7.02 Vacancies.

a) In the event a the Society Director is elected an Officer of the Society, the Chapter shall replace that Director in a manner prescribed by these By-laws.

b) If a position of Chapter Director or Society Director becomes vacant by disability, resignation or other cause, the Board of Directors shall elect a Member(s) to fill the vacant position(s) for the remainder of the term.

c) *If the Immediate Past President is not able to fulfill the duties of Office of Immediate Past President, then the Office shall be declared vacant, 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.*

If you have any questions on this By-Law Amendment, please contact me at dshashol@verizon.net

Sincerely & Respectfully Submitted By,

David S. Shashoua, JD, LLM, EA

Chairman of the By-Laws Committee, Parliamentarian, of the California Society of Enrolled Agents, Orange County Chapter for 2009 – 2010 Term.

CSEA/IRS Workshop for New Enrolled Agents

(Veteran EAs, CRTPs, and CPAs welcome to attend, too!)

Let CSEA and the IRS help you to:

"Learn in hours what it took some EAs years to learn!"

Select which session you'd like to attend:

☐ **Friday, Oct. 9, 2009**

(Registration at 8:30 a.m.)

IRS Building, 24000 Avila Road
Laguna Niguel, CA

☐ **Friday, Oct. 23, 2009**

(Registration at 8:30 a.m.)

Elihu M. Harris State Building, Room 1 (2nd floor)
1515 Clay Street, Oakland, CA

9:00 a.m. – 4:00 p.m.

\$75 for CSEA Members / \$95 for non-Members

EARLY BIRD: Register by Oct. 1 and save \$20! Cost is only \$55 for Members, \$75 for non-Members

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CTEC 1001-CE-6040, California Board of Accountancy) Fed. 6 hours

To register: Online at www.csea.org/events, call CSEA at 800/777-2732, fax this form to CSEA at 916/366-6674, or mail this form with payment to CSEA, 3200 Ramos Circle, Sacramento, CA 95827-2513.

☐ Please check here if you require special accommodations to fully participate, and attach a statement of your needs.

Yes! I would like to attend the CSEA/IRS Workshop for New Enrolled Agents!

NAME _____

CSEA MEMBER ☐ YES ☐ NO

ADDRESS _____

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DAYTIME TELEPHONE _____

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EA LICENSE # AND YEAR OF ENROLLMENT _____

Payment Information ☐ VISA ☐ MASTERCARD ☐ AMERICAN EXPRESS ☐ DISCOVER

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For easiest registration, go online to www.csea.org/events

CANCELLATION POLICY: IF YOUR WRITTEN REFUND REQUEST IS RECEIVED 30 DAYS PRIOR TO THE EVENT YOUR REGISTRATION FEE WILL BE REFUNDED, LESS \$30 CANCELLATION CHARGE. REGISTRATIONS CANCELLED WITHIN 30 DAYS OF THE EVENT WILL NOT BE REFUNDED.

Quickies From The Quill

From your OCEA Board....

- The Board has decided to not “close” the online registration the Thursday night before every meeting, but to let members continue to register until the Monday night before each meeting so everyone has more time. We can accommodate this by asking those “late” registrants to bring their confirmation e-mail with them to show at the sign-in desk.
- CSEA is sponsoring a Three Week Challenge, with prizes for the Chapter that brings in the most new members; we’re hoping our Orange County Chapter will win!
- First Vice President Russell Fox is going to attend a CSEA meeting September 24. Our hope is that more members from our OC Chapter make a trip to Sacramento to show our interest in CSEA.
- We’ve instituted a Presidential Discretionary Fund, through which we’ll contribute money to CSEA’s PAC (Political Action Committee) as well as CSEA breakfasts, and other promotional events the President determines are appropriate.
- The Board has changed the dinner meeting drawing to give away seminars only at the December Holiday Party; other ten meetings of the year we’ll give away coupons for Quickfinder or TaxBook to be received the next January.
- The 10-week CTEC course has started and we have over twenty students

Chapter Secretary, Patricia Yeckel, EA

TAX TEASER

Starting in 2008, Mr. West must pay his former spouse \$20,000 annually under a divorce decree in the following amounts:

- \$1,000 a month for mortgage payments (including principle and interest) on a jointly owned home
- \$200 a month for tuition fees paid to a private school until their son attains the age of 18 or leaves the school prior to age 18
- \$5,000 a year cash payment to former Mrs. West
- In addition to the above amounts, the former Mrs. West also received in 2008 a lump-sum amount of \$150,000 from the sale of their other marital assets.

Assume the parties did not file a joint return and were not members of the same household. Also, assume that there were no written statements between the parties as to how the amounts should be treated. What is the amount of Mr. West’s 2008 alimony deductions?

- A. \$20,000
- B. \$11,000
- C. \$17,600
- D. \$155,000

2009 TaxBook/Quickfinder

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	Grand Total	_____		_____

Make Checks Payable to: OCEA.
All orders must be received by Dec 15, 2009 to qualify for discount. Payment must be included with order.

Mail your completed form and check to:
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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 19th 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.

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.

Its time to update your web site.

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Important Change Regarding Online Registration for Dinner Meetings

You will no longer see “event closed” if you are trying to register after Thursday midnight; instead you will now be able to register and prepay online until Monday midnight. However, our volunteers print the attendee list Friday morning prior to the dinner meeting and phone in a preliminary headcount to the Phoenix Club so we have sufficient tables for all. If you register online after Thursday night be sure to bring your confirmation e-mail to the dinner meeting with you as our volunteers will have no way to confirm your registration and payment without it.

Remember to logon to our website at www.eaoc.org for all chapter news and event registration. As always if you have questions please call me and I will assist you at 562-267-0351.

Lisa Newton, EA

UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
Oct 20, 2009	Dinner Meeting	1	Tax Law Changes on Retirement Plans	Phoenix Club
Nov 17, 2009	Dinner Meeting	1	Visit from CSEA President David Shaw, EA	Phoenix Club
Dec 15, 2009	Dinner Meeting	1	Report on IRSAC	Phoenix Club
Jan 19, 2010	Dinner Meeting	2	Quickfinder/TaxBook Tutorial	Phoenix Club