



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 2007-2008 Issue 7 January 2008

OCEA
wishes you
a happy and
prosperous
2008



January 15th 2008 dinner menu

Carved Prime Rib
Chef's Choice Fish
Mashed Potatoes
Sweet Corn
Salads
and Desserts

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 411 members strong and proud to be the largest Chapter of CSEA.

Jan 15th Program

QUICKFINDER & TAXBOOK TUTORIALS

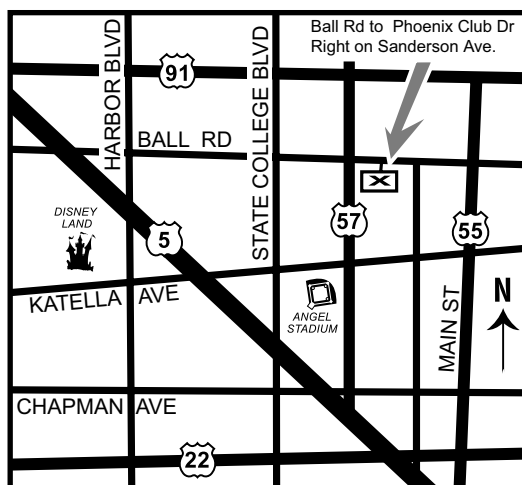
*Presented by Vicki Mulak, EA
and Bill Geideman, EA*



Back by popular demand. Vicki Mulak and Bill Geideman will be presenting tutorials on the Quickfinder Handbook and the TaxBook for the 2007 tax year. Each tutorial will be presented simultaneously and will last for 2 hours.

Vicki will present the Quickfinder tutorial. It's a walk-through of the 1040 Quickfinder Handbook and the Small Business Handbook, in an effort to discover the wealth of information available in this handy desk reference material. Bill will lead us through the TaxBook and explore the Individual, Small Business, and Estates & Trust sections.

You will also receive your pre-ordered books at this event. Or, bring your own if you did not order one through the Chapter.



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

Agenda Jan 15 th
4:30 Board Meeting
5:30 Social Time
6:00 Dinner Hour
7:00 CPE Program

\$35 for Member pre-registration before 4:00 P.M. on the Friday 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 \$40 and \$45 respectively. Telephone reservations to Dan Carlberg at 714.774.8129 or email reservation@eaoc.org (please include your EA number). If you wish to be added to or deleted from the Permanent List, please contact Dan.

PRESIDENT'S MESSAGE

by Cathy Patel, EA, MBA

Here's hoping that everyone had a wonderful holiday season, finished their year-end tax planning for their clients, and are ready for yet another tax season!

Thanks to everyone who made contributions of monies and various items to the Women's Transitional Living Center at the December dinner meeting and to Floyd Allen for delivering them. Everyone at WTLC appreciated their Christmas gifts.

Dona Evans has the Legislative Packets ready and available for delivery to your State Senators and Assembly Representatives. Please contact Dona at 714.838.5002, if you are able to visit your representatives and let them know that OCEA and CSEA are ready to assist them with any questions they may have regarding proposed tax legislation. The packets contain all the information you will need to make a successful visit. I have found the staff in the representative's offices eager to find out that there is someone they can contact when they have a tax question either for a constituent or concerning pending legislation. CSEA is ready to answer their questions; OCEA just needs to get the contact info to our senators and assembly representatives.

In January OCEA will again have Bill Geideman presenting two hours on the TaxBook and Vicki Mulak will enlighten us about QuickFinders. Floyd Allen and Dave Tomas are still taking orders for both books. Be sure and contact Dan Carlberg to make your reservation for the January 15 two-hour dinner meeting.

Before the dinner meeting, OCEA will be offering a Tax Software seminar presented by our Members. Let's share our knowledge and get the most out of our software programs that we can. Contact Lisa Newton at 562.267.0351, if you have any questions or if you want to make a reservation.

Upcoming events and dinner meetings include the annual IRS Practitioner's Seminar on January 11, the California Tax Update in February, the Short Sales & Foreclosures in March, the TGIO party on April 15, the IRS E-File Roundtable in May, and Ethics and Stump the Panel in June . . . plus many more to come.

Speaking of more CPE seminars to come, our First Vice President Patti Kappen has been busy contacting seminar speakers. She has ideas for seminars in July, August, and September and potential speakers willing and ready but we are in need of Members to help with these seminars. OCEA does not need a lot of your time. Please contact Patti at 949.496.1174 about attending the next Education Committee meeting on January 4. If you could work at the registration desk at one of these seminars, create a flyer, be the one to get the word out to OCEA Members as well as other chapters, or any one of a number of other tasks, we would be happy to have you join the Education Committee — and we promise not to ask you to do more than you have time to do. We also want to thank all the Members who have been generously contributing their time and talent to make OCEA seminars a success.

Keep a look out in your email for information about our upcoming Leadership Conference on January 9 at 1:00 P.M. OCEA's Nominating Committee with CSEA prepared materials will present this event. It will be four hours and include lunch. I hope you will join us — I, too, will be a student!

Here's hoping we all have the best tax season ever.
See you in January.

Cathy



The Tax Professionals
Chapter Phone: 800-797-1410

President

Cathy Patel, EA MBA
2052 Newport Blvd #6
Costa Mesa, CA 92627-7158
(949) 515-2862, taxmatters@sbcglobal.net

First Vice President

Patti Kappen, EA
31726 Rancho Viejo Rd #215
San Juan Capistrano, CA 92675
(949) 496-1174, patrecea@aol.com

Second Vice President

Dan Carlberg, EA
550 E. Chapman Ave., #C
Orange, CA 92866
(714) 774.8129
djcarlberg@sbcglobal.net

Secretary

Robin Miller, EA
PO Box 4424
Mission Viejo, CA 92690
(949) 347-8522,

Treasurer

Donna Miller, EA
2698 Junipero Avenue, Suite 101B
Signal Hill, CA 90755
(562) 424-3088, dmillerea@aol.com

Directors

Marianne Brethauer, EA
18651 Saugus Ave
North Tustin, CA 92705-2726
(714) 731-3280, mbrethauer@sbcglobal.net

Sharon Kay Gordon, EA
PO Box 1146
Orange, CA 92856-0146
(714) 974-3696, skgordon4u@socal.rr.com

Russell Fox, EA
13 Leda
Irvine, CA 92604
(714) 225-7877 rcfox@claytonservices.com

Ken Noland, EA
17461 Irvine Blvd #M
Tustin, CA 92780-3039
(714) 505-1925, ken@companyco.com

Patricia Yeckel, EA
22342 Avenida Empresa #280
Rancho Santa Margarita, CA 92688
(949) 888-2829, pyeckel@canyontax.com

CaSEA Directors

Dona Evans, EA
130-D Centennial Way
Tustin, CA 92780
(714) 838-5002, devans4u@pacbell.net

Debbie Harris, EA, CPA
5848 Naples Plaza #204
Long Beach, CA 90803
(562) 438-6636, debbieha@aol.com

Immediate Past President

Peggy Ligor, EA
1532 S Santa Fe Ave Ste 303
San Jacinto, CA 92583
(951) 654-9955, pmlea@ligoritax.com



VOLUNTEERS NEEDED TO ANSWER TAX QUESTIONS

by Ken Noland, EA

Please mark your calendars now and plan to attend the annual Orange County Register's tax question call-in event on Tuesday, February 12th from 5:00 PM to 9:00 PM. The Register invites tax professionals from our chapter as well as local CPA's to answer tax questions for their readers. The event is held at The Register's building on Grand Ave just off the 5 freeway in Santa Ana.

The Register places us around a bank of phones when people call-in. We should arrive about thirty minutes beforehand to enjoy sandwiches and salads provided by The Register. The questions we hear are rather basic and can easily be answered by our members. We are there to answer basic tax ques-

tions and not to advise the reader about their particular tax issues. You can bring your Quickfinder or TaxBook for reference in answering these basic questions.

OCEA has enjoyed participating in this event with The Register for many years by sending a team of volunteers. Reporters will be quoting some of our answers in their newspaper giving those who provided the answers credit by publishing their names.

To sign up please contact Ken Noland at (714) 505-1925 or email ken@companycfo.com. We need volunteers who speak Spanish and Vietnamese.

Certain Payments to Disabled Veterans Ruled Tax-Free Some May Be Due Refunds

an IRS news release

IR-2007-198, Dec. 12, 2007 WASHINGTON — Payments under the Department of Veterans Affairs (VA) Compensated Work Therapy (CWT) program are no longer taxable and disabled veterans who paid tax on these benefits in the past three years can now claim refunds, the Internal Revenue Service said today.

Recipients of CWT payments will no longer receive a Form 1099 from the Department of Veterans Affairs. Disabled veterans who paid tax on these benefits in tax-years 2004, 2005 or 2006 can claim a refund by filing an amended return using IRS Form 1040X. According to the VA, more than 19,000 veterans received CWT in Fiscal Year 2007.

The IRS agreed with a U.S. Tax Court decision issued earlier this year, which held that CWT payments are tax-free veterans' benefits. In so doing, the agency reversed a 1965 ruling which held that these payments were taxable and required the VA to issue 1099 forms to payment recipients.

According to the VA, the CWT program provides assistance to veterans unable to work and support themselves. Under the program, the VA contracts with private industry and the public sector for work by veterans, who learn new job skills, re-learn successful work habits and regain a sense of self-esteem and self-worth.

OCEA is looking for tomorrows leaders. You can make a difference.

By Joe Guccione

Your nominating committee is looking for qualified candidates with vision and the desire to keep OCEA a leader in its field for the 2008-09 fiscal year starting July 1, 2008. As newly elected Officers and Directors it will be your task to guide the chapter through another successful year.

Any regular member in good standing is eligible to serve. Board members are expected to attend all monthly board meetings held on the third Tuesday of each month just before our dinner meetings. Board members must also attend the annual retreat held in June to plan the coming years operating budget.

Please fax your recommendations for Officers and Directors to Joe Guccione at (714) 842-8787 or email gucci-one@msn.com.

MEMBERS HELPING MEMBERS

By Ken Noland, EA

Fire victims get help from OCEA's Members Helping Members Committee. This program, started by OCEA in 2006, is again being called upon to help fire victims keep their businesses running smoothly. We have Member Volunteers standing by right now to help with tax, payroll, bookkeeping, and other needs a Member might have. If you need help with your business, please call Ken Noland at 800-567.1925 or e-mail to cftogo@companyco.com.

If you are not currently on our Members Helping Members Committee, and wish to be a Volunteer, please let Ken know.

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.

MORTGAGE COUNSELING CAN SAVE YOU TIME & MONEY

- ✓ Solve financial problems
- ✓ Avoid excessive costs
- ✓ Compare loan alternatives


Over 18 Years Experience
PAM DUNN
 Office: 714.289.0047
 Fax: 714.289.9715
 Cell: 714.501.0639
pdmortg@msn.com
 1745 W. KATELLA, STE. F, ORANGE

Barnett & Rubin
 A Professional Corporation
 Jeffery Corporate Center
 5450 Trabuco Canyon Rd
 Irvine, CA 92620
Phone: (949) 261-9700
 Facsimile: (949) 261-9799
 email: rick@barnettrubin.com

DISCHARGE TAXES • State Bar Certified
 Personal & Small Business Bankruptcy Specialist
 Business Formations • Business Litigations • AV Rated

24 YEARS EXPERIENCE PRACTICING LAW IN ORANGE COUNTY



Richard L. Barnett
 Attorney At Law

The ultimate book on California taxes from the California tax experts at Spidell Publishing


The BEST information on:

Conformity	Credits
Partnerships	Sales taxes
LLCs	Corporate tax
Payroll taxes	Property taxes
Estates and trusts	Personal income tax
Periods and methods	And more!


Purchase your 2007 edition NOW!

Call (714) 776-7850 for your copy today!
 Or visit www.caltax.com to order

The New California Answer Book!



Spidell Publishing
 2007 Edition
 California Taxes



John Rydell (562) 425-0564
jrrydell@aol.com

A+PLUS APPRAISALS-

Real Estate Appraisals
 • Homes and 2-4 units for divorces, estates, refi's and sales
Forensic Real Estate Appraisals
 • 1987 to current period for SFR's and 2-4 units LA and OC
 • Fast turnaround
 • \$350 and up.
 • State certified
 • Expert witness for court



We find solutions to IRS and State Tax Problems.

FREE Initial Consultation

LaDonna T. Kienitz Esq.
 949-300-6951
www.taxsolutionsite.com
LadonnaKienitz@taxsolutionsite.com

Appeals, Release of Levies, Offers in Compromise, Representation in US Tax Court

Practitioner Seminar

Presented by

INTERNAL REVENUE SERVICE

Southern California Area

FRANCHISE TAX BOARD

CALIFORNIA SOCIETY OF ENROLLED AGENTS

South Bay Chapter (CTEC #1001-CE-3027)

Palomar / San Diego Chapters (CTEC #1001-CE-3029)

Orange County Chapter (CTEC #1001-CE-3031)

San Fernando Valley Chapter (CTEC #1001-CE-3028)

Inland Empire Chapter (CTEC #1001-CE-3030)

Channel Islands Chapter (CTEC #1001-CE-3032)

You are invited to a unique opportunity for practitioners to hear directly from IRS and FTB personnel about updates and how to deal effectively with processing, procedures and services. This is a great opportunity to get firsthand information from the experts.

Registration: 7 a.m. to 8 a.m.

Seminar: 8 a.m. to 4:00 p.m.

Continuing Education Credit for EA's, CPA's, attorneys and CTEC. The above chapters of CSEA will issue certificates and CSEA maintains record of attendance. PROGRAM WILL PROVIDE UP TO 7 HOURS OF CONTINUING EDUCATIONAL CREDITS (6 hrs Federal and 1 hr CA)

Contact Joni Terens, EA 714-832-4655 or Jonit@abt-tax.com with any questions

REGISTRATION INSTRUCTIONS:

1. Complete the registration form below indicating your first, second and third choice. If your first choice is unavailable you will be notified which location is available. Keep the section with the addresses.
2. Seminar cost \$115 (*Requests postmarked after Nov 30, 2007 and walk-in registration, IF AVAILABLE, will be charged \$130.00*). Send check made payable to "CSEA" with the attached registration form to the address listed below for the location of your first choice. Mail ONE registration form for EACH registrant (you may copy this form).
3. PLEASE NOTE: No refunds or change of location (unless unavailable). Your cancelled check is your confirmation. (No other confirmation will be sent.)

Jan. 7, 2008 CULVER CITY Radisson Hotel 5161 W. Centinela Ave Location #1 <input type="checkbox"/>	Jan. 8, 2008 BURBANK Pickwick Gardens 1001 Riverside Dr. Location #2 <input type="checkbox"/>	Jan. 9, 2008 ESCONDIDO CA Center for the Arts 340 N. Escondido Blvd Location #3 <input type="checkbox"/>	Jan. 10, 2008 SAN BERNARDINO Hilton Hotel 285 E. Hospitality Ln. Location #4 <input type="checkbox"/>	Jan. 11, 2008 IRVINE Hilton Hotel 18800 MacArthur Blvd Location #5 (add'l parking at Atrium Hotel) <input type="checkbox"/>	Jan. 12, 2008 SANTA BARBARA Holiday Inn 5550 Calle Real, Goleta Location #6 <input type="checkbox"/>
Check payable to: CSEA Mail check to: Andy Stamatidis, EA 1215 Chenshaw Blvd. Torrance, CA 90501	Check payable to: CSEA Mail check to: Clive Edwards, EA 62275 Randi Avenue Woodland Hills, CA 91367	Check payable to: CSEA Mail check to: Noc Reed, EA 1102 N. Main Fullbrook, CA 92708	Check payable to: CSEA Mail check to: Stephen Davis, EA 6861 Indiana Ave, #101 Riverside, CA 92506	Check payable to: CSEA Mail check to: Joni Terens, EA 17632 Irvine Blvd, #150 Tustin, CA 92780-3100	Check payable to: CSEA Mail check to: Cindy Scallot, EA 270 North St, Ste 15 Goleta, CA 93117-5009

3.

Practitioner Seminar Check payable to: CSEA Please check if you wish a vegetarian lunch: ☐

YOUR NAME _____

ADDRESS _____ CITY _____ ZIP _____

DAYTIME PHONE () _____ FAX () _____

E-MAIL _____ EA, CPA or CTEC Number _____

Please indicate location # ____ (1st choice) # ____ (2nd Choice) # ____ (3rd choice)

_____ \$ 115 before November 30th _____ \$130 after November 30th

ORANGE COUNTY CHAPTER OF THE CA SOCIETY OF ENROLLED AGENTS
PRESENTS A TWO HOUR SEMINAR FOR YOUR CONSIDERATION

SOLVING TAX SOFTWARE ISSUES

JAN. 15, 2008 at **THE PHOENIX CLUB**
1340 Sanderson Ave., Anaheim, CA

Registration from 1:30 P.M. to 2 P.M. Seminar from 2 P.M. to 4 P.M.
COST: \$50 IF REGISTERED AND PAID BY JAN. 4, 2007; \$55 THEREAFTER.

SPEAKERS & SOFTWARE:

DAN CARLBERG, EA & KEN NOLAND, EA on ATX

MARCIA DAVIS, EA on CFS PRODUCTS

PEGGY LIGORI, EA, MARILYN RATLIFF, EA & JONI TERENS, EA
LISA NEWTON, EA on QUICKBOOKS on **LACERTE**

BILL GEIDEMAN, EA & AL SHIFBERG-MENCHER, EA on TAXWORKS

Detach and return

Detach and return

REGISTRATION

☐ **Yes**, I want to attend the seminar:

Enclosed is my check/credit card information.

NAME: _____ ADDRESS: _____

CITY, STATE, ZIP: _____

TOTAL ENCLOSED\$ _____ DAYTIME PHONE: _____

EA, CPA, CTEC NUMBER E-MAIL: _____

PROBLEM YOU WOULD LIKE SOLVED: _____

YOU MAY SUBMIT ADDITIONAL PROBLEMS ON A SEPARATE SHEET

MAKE YOUR CHECK PAYABLE TO Orange County Society of Enrolled Agents OR Charge to your credit card.



No. _____ Expiration Date: _____

Three digit security code: _____ Signature: _____

MAIL REGISTRATION FORM TO: Lisa Newton, 1901 E Lambert Rd., #103, La Habra, CA 90631

Questions? Please call: Lisa Newton (562) 267-0351 • Fax: (562) 267-0353

You may photocopy this form for additional attendees.

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

SENIOR TAX SPECIALIST. Prominent CPA firm in Santa Ana seeks full-time Enrolled Agent or CPA heavily experienced in individual and business tax preparation and tax planning. Great benefits. Email resume to taxresume@ellscpas.com or fax to 714-542-1040, ATTN: Tax Dept.

Want to enjoy flexible hours and earn great pay? TaxResources, Inc. is hiring tax professionals for the 2008 tax season. Positions are available in our Orange County and Sacramento locations. To find out more about our company and job opportunities, and to apply online, please visit our website at <http://jobs.taxaudit.com>.

EA TAX-ACCOUNTANT in Long Beach has an immediate opening for an office assistant with strong organizational skills. Call Jim Clark, EA at (562) 248-0500 or email your resume or brief letter of qualifications to jimclark5@verizon.net.

Enrolled Agent, having active CA real estate brokers' license & notary public credentials, is available for employment or possible partnership. Call Mike Ashrafi EA at (949) 510-1936.

Seal Beach CPA firm seeks an experienced tax preparer for part-time work during tax season and as needed the rest of the year. Must be proficient in individual tax. Some experience with business tax is a plus. Lacerte experience req. Email resume: debbie@cpaadvisor.com; fax to (562) 431-5755.

Senior EA wanted in Brea for seasonal full time & flex time remainder of year. Proficient with Lacerte, QuickBooks, IRS audits & correspondence, & tax research. Fax resume to Patrick Hurley, EA at (714) 996-1582, email to taxinfo@equinetax.com.

OFFICE SUITES available in desirable office building in Tustin. Two sizes are open. On Irvine Blvd. near 55 Fwy and I-5. Call Ken Noland, EA at (714) 505-1925.

OFFICE SPACE AVAILABLE in Laguna Hills Hillside Plaza Building. 165 Sq. ft. private office. Includes high speed internet access and bottled water. Share reception and kitchen area with 3 EA's. \$635/month. 23161 Mill Creek Drive, Suite 350. Call Terry @ (949) 454-4646.

TWO OFFICES available for rent with different square footage at 17821 E. 17th Street, Suite 270, Tustin. Can be used as an executive suite or on your own. Office has availability of a conference room, copier, kitchen facilities and a receptionist. Price depends on requirements. Contact Marilyn Ratliff, EA at 714 505-6700 or Marilyn@BTIPProfessional.com.

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.

Slack Tax, Inc.

QuickBooks Pro Advisors

We Solve QuickBooks Problems!

714-755-1040

 **ABAJIAN LAW**

A PROFESSIONAL CORPORATION

Former IRS Senior Trial Attorney

Let us help you resolve complex Exam Appeals, Tax Court and Collection cases

www.abajianlaw.com

949.833.7110

JUST forFUN!

Louisiana Senator, Mary Landrieu, is presently asking the Congress for \$250 BILLION to rebuild New Orleans. Interesting number, what does it mean?

A. Well, if you are one of 484,674 residents of New Orleans (every man, woman, child), you each get \$516,528.

B. Or, if you have one of the 188,251 homes in New Orleans, your home gets \$1,329,787.

C. Or, if you are a family of four, your family gets \$2,066,012.

Washington, D.C. .. HELLO!!! ... Are all your calculators broken??

ADDRESS SERVICE REQUESTED

www.eaac.org

Visit our Website

The Tax Professionals

OCEA Newsletter Editor
Dale Quelle, EA
14340 Bolsa Chica Rd. #A
Westminster, CA 92683-4868



UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
Jan 11, 2008	Seminar	7	IRS/Practitioner Seminar	Irvine Hilton
Jan 15, 2008	Seminar	2	Tax Software Tricks & Tips	Phoenix Club
Jan 15, 2008	Dinner Meeting	2	TaxBook/Quickfinder Tutorial	Phoenix Club
Feb 19, 2008	Dinner Meeting	1	California Update	Phoenix Club
Mar 18, 2008	Dinner Meeting	1	Short Sales/Foreclosures	Phoenix Club
Apr 15, 2008	TGIO Party	0	Celebrate the end of tax season	Phoenix Club
May 20, 2008	Dinner Meeting	1	Representation Update	Phoenix Club
June 17, 2008	Dinner Meeting	2	Ethics	Phoenix Club