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The Tax Experts



Orange County Chapter  
California Society of Enrolled Agents

## UPCOMING PROGRAMS and EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
March 21	Dinner Meeting	1 hr	IRS Update	Phoenix Club of Anaheim
April 17	T.G.I.O. Party		Starts at 5:00PM	Phoenix Club of Anaheim
May	All Day Seminar		IRS E-File Roundtable	Phoenix Club of Anaheim
May 16	Dinner Meeting	1 hr	Dementia: Aging & Taxes	Phoenix Club of Anaheim
June 20	Dinner Meeting	2 hrs	Ethics	Phoenix Club of Anaheim
June 27 & 28			OCEA Planning Retreat	Queen Mary, Long Beach
July 18	Dinner Meeting	1 hr	The "Less Paper" Office	Phoenix Club of Anaheim



*The Tax Experts*



# The Orange County ENROLLED AGENT



*The Tax Experts*

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

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## QUICKIES from the QUILL

CELEBRATE! Join your fellow tax professionals to celebrate the end of another tax season at the annual T.G.I.O. party. 5pm at the Phoenix Club. See page 3.

OCEA NEEDS MEMBER SUPPORT at the 2006 Planning Retreat, June 26-27, aboard the Queen Mary in Long Beach. See page 4 for details and reservation information.

## AGENDA March 21st, '06

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

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

You may phone registration to Cathy Patel, EA at 949-515-2862 or email [reservation@eaoc.org](mailto:reservation@eaoc.org) (please include your EA number). Cathy 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 Cathy.

**Wear your name badge and be recognized!**

1 HOUR CPE PROGRAM (CTEC Approved)



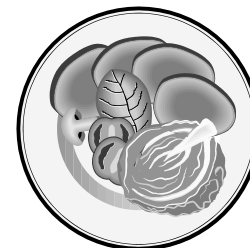
## IRS Update

*Presented by  
Tony Allevato*

**T**ony Allevato will present a one hour presentation on the Internal Revenue Services' update.

## DINNER MENU

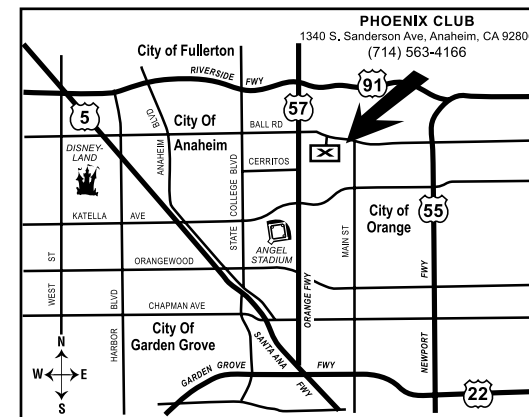
- Corned Beef and Cabbage
- Salmon with Dill Sauce
- Au Gratin Potatoes
- Rice Pilaf
- Bay Shrimp Salad
- Garden Green Salad
- Fresh Sliced Seasonal Fruit
- Apple Strudel
- German Chocolate Cake
- Coffee, Decaf, Hot & Iced Tea



**ALL YOU CAN EAT BUFFET!**

## MEETING LOCATION

THE PHOENIX CLUB  
1340 Sanderson Avenue, Anaheim



DIRECTIONS: Ball Rd Exit from 57 Fwy; Go East to Phoenix Club Dr; Turn South on Phoenix Club Dr; Turn Right on Sanderson Ave.



# PRESIDENT’S MESSAGE

by Lisa Newton, EA



We are well into tax season and I trust you are all too busy to stop and smell the roses. Last night at the dinner meeting I realized that today is the tenth anniversary of my mother’s death and therefore my tenth year in business. That day really brought me to today as she was an enrolled agent and left me her tax practice. Many of you knew my mother, Sally Rathmell, she was once on your board.

I owe many of you a debt of gratitude, because mom left me a practice without having time to teach me anything. As a group you have nurtured me and mentored me-several of you attended her funeral, her enrolled agent neighbor assisted me with some difficult returns that first year, you educated me in the SEE class so that I passed the test that Fall. I have been guided to some of the best education opportunities and you have taught me how to grow my mother’s small retirement practice into one that supports me and my family nicely. So as you sit there tearing your hair out from the pace remember what brought you here and be thankful for all that is good.

There are many among you I would consider friends as well as colleagues and I hope you will take the time out of your schedule to join us at the March dinner meeting for the federal update and enjoy the camaraderie of your competitors or partners in crime, however you view it.

Lastly, mark your calendar for the TGIO Party on April 17th and come smell the roses with me. By the way, I was told my mother originally suggested the TGIO Party, so come celebrate with me.

~ Lisa

# TAX TEASER

by Dale Larsen, EA

Starting in 2004, 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 2004 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 2004 alimony deductions?

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

ANSWER: D

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The Tax Experts

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## SLATE of OFFICERS and DIRECTORS for 2006-2007

OCEA's Nominating Committee submits the following slate of Officers and Directors for the Orange County Chapter of Enrolled Agents for the 2006/2007 year. Nominations will be opened from the floor at our May meeting.

PRESIDENT: Peggy Ligori, EA  
1st VICE PRESIDENT: Catherine Patel, EA  
2nd VICE PRESIDENT: Debbie Harris, EA  
SECRETARY: Neal Gallaway, EA  
TREASURER: Patty Kappen, EA  
CSEA CHAPTER DIRECTOR: Joni Terens, EA  
  
DIRECTORS: Jack Allen, EA Patricia Yeckel, EA  
Kenneth Noland, EA Donna Miller, EA Bill Stewart, EA

## The CLASSIFIEDS

EA TAX ACC'T in Long Beach needs office assistants on full time/part time basis. Entry level positions avail. Prior tax or accounting office experience is preferred. Must have strong organizational skills. Call Jim Clark, EA at (562) 248-0500.

HELP WANTED Assistant in financial svcs office in Orange to do gen'l office work, marketing, tax preparation. May also involve securities, real estate. Must have computer skills & aptitude to learn taxes. Will train. Leonard Wyss, EA (714) 974-7623.

WANTED EXPERIENCED TAX PREPARER Knowledge of Lacerte software is helpful. Please call Sam Milazzo of State Business Service at (562) 869-4819 or at (714) 962-8408. Fax (562) 869-7529. Ad placed by OCEA member Donna Miller, EA.

TAX PRACTICE AVAILABLE FOR SALE Seeking the right person (preferably an EA) to purchase my tax practice after the completion of next tax filing season. I am retiring due to declining health but will participate in the orderly transition with the purchaser. Practice consists of 85% tax preparation, 10% write-up and 5% audit and collection representation. My practice was established in Fullerton in 1988, now consists of approx 200 clients. I would like purchaser to maintain the business in the same general area. Price, terms are negotiable. Call Clem St. Louis at (714) 879-7511 or fax (714) 871-4446.

EXPERIENCED EA/Tax Preparer position in Fountain Valley. Lacerte proficiency a must. QuickBooks savvy a plus. Fax resume to Tom Bass, EA at (714) 241-0189 or email [tax@accountablesolutions.biz](mailto:tax@accountablesolutions.biz).

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 Carl Carter at [buick61guy@aol.com](mailto:buick61guy@aol.com) preferred.

TAX PROFESSIONALS NEEDED TaxResources, Inc. is hiring tax professionals for the 2006 tax season! Positions are available at our Orange County and Sacramento locations. Flexible hours, earn great pay. Find out more about our company and job opportunities, and apply online at [jobs.taxaudit.com](http://jobs.taxaudit.com). OCEA member Dave DuVal.

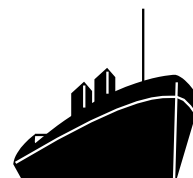
COSTA MESA ENROLLED AGENT firm needs an experienced Enrolled Agent/Tax Preparer. The practice involves preparation of individual, corporate, partnership and fiduciary returns. Experience with Lacerte software and some accounting background is desirable. Salary commensurate with experience. E-mail resume with salary history to [resume@taxpros.info](mailto:resume@taxpros.info). Ad placed by OCEA member Craig Smith, EA.

HELP WANTED. Need EA for year-round position in Brea tax office. Experience in all aspects of tax preparation including estate tax and IRS audit/appeals representation is desired. Candidate should have good communication skills and be proficient with Lacerte, Excel and Quickbooks software. Fax resume to Patrick Hurley, EA @ (714) 996-1582.

PLEASE NOTE: Classifieds are available for OCEA members & associates to advertise items for sale or rent, want ads and 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. Be sure to include your name and phone number or email.

### WELCOME NEW MEMBERS!

- Karen Gregory
- Thomas Mullen, EA
- Timothy Rodney



## OCEA PLANNING RETREAT

**JUNE 26-27, 2006**

*on board the Queen Mary in Long Beach*

The OCEA annual planning retreat is where your chapter's upcoming events and programs are considered. ALL OCEA members are invited to attend and volunteer for committee work. The retreat meetings start at 9:00 A.M. on Monday, June 26th, and will end mid-day on the 27th.

Sleeping rooms onboard the Queen Mary are refurbished First Class, and are quite comfortable. Meals are served in water-view restaurants. Monday night our incoming President invites everyone attending to the nearby Shoreline Yacht Club for dinner and drinks on the clubhouse deck (There will be a charge).

Reservations can be made by calling the Queen Mary at 800-437-2934 or 562-432-6964; the rooms are \$129 plus tax, and include a full tour of the ship. OCEA will pick up the Monday night room cost and some meals, but you will need to use your own credit card when making reservations.

**APRIL 17th • from 5:00pm**  
**Close the doors...CELEBRATE!**

**T.G.I.O.\***  
**PARTY**

**\*Thank God It's Over!!!**

**ENJOY FOOD, FUN, FRIENDS!**

The T.G.I.O. Party is open to all tax practitioners, EAs and CTEC alike. Bring your staff, family, etc., to this celebration of the END OF TAX SEASON!

- Free Beer, Wine & Soft Drinks
- Hors d'oeuvres - 5:00 to 6:30pm
- Dinner Buffet - 6:30 to 8:00pm
- Commiserate with Your Peers!
- D.J., Music & Dancing - 6 to 9pm



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