

Members enrolled to practice before
the Internal Revenue Service



OCEA Newsletter Editor
Dale Quelle, EA
14340 Bolsa Chica Road, #A
Westminster CA 92683
Phone: 714-899-2221

The Tax Experts



Orange County Chapter
California Society of Enrolled Agents

UPCOMING PROGRAMS and EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
April 17	T.G.I.O. Party!		Celebrate End of Tax Season!	Phoenix Club of Anaheim
May 15	Dinner Meeting	2	Tax Planning for Employers Subtitle: 419 Welfare Benefit Trust	Phoenix Club of Anaheim
May 23	Seminar		E-File Roundtable	Phoenix Club of Anaheim
June 19	Dinner Meeting	2	Ethics	Phoenix Club of Anaheim
June 22	Seminar	9	Annual Income Tax Seminar	Whittier Law School, Costa Mesa
July 17	Dinner Meeting	2	Cost Segregation	Phoenix Club of Anaheim
July 27	Seminar	8	Corporations Emphasis on S-Corporations	Phoenix Club of Anaheim
August 21	Seminar	3	Advanced AMT	Phoenix Club of Anaheim

ENROLLED AGENT REVIEW CLASS

Tentatively set for August, September, October. (3 parts, 3 sessions each)
DETAILS TO BE DETERMINED. PLEASE WATCH THIS PAGE FOR DETAILS.

The Tax Experts



The Orange County
ENROLLED AGENT

The Tax Experts

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

www.eaoc.org

Volume 2006-2007

Issue 10

APRIL, 2007



QUICKIES
from the
QUILL

MEET YOUR NOMINEES
for the 2007-2008 OCEA
Officers and Board of
Directors. Details inside on
pages 4 and 5.

T.G.I.O.
PARTY

Tuesday
April 17th

5:00-6:30 Social Time
Hors d'oeuvres
6:30-8:00 Dinner Hour
6:00-9:00 DJ, Dancing

Wear your name badge- be recognized!

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
& 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



\$30 PER PERSON
Kids 12 & under FREE!



R.S.V.P.
not needed!

at The Phoenix Club • 1340 Sanderson Ave. • 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 Peggy Ligori, EA



As I write this message, we have all made it through the March 15th corporation deadlines, only to have April 17th right at it’s heels. It’s almost over!

When it’s all over, come join us on Tuesday, April 17th for the TGIO Party. It will start at 5pm with hors d’ oeuvres, and dinner at 6:30pm. There will be a DJ, music, dancing, free beer, wine & soft drinks. Bring your family and staff.

On May 23rd we will again have the E-File Roundtable at the Phoenix Club. Also at our May 15th dinner meeting, we will have elections of our officers and directors for the coming 2007-08 year.

Then comes June and our Chapter’s Planning Retreat. This year it will be at the Rancho Mirage Hotel. Also look for details in this newsletter, in the near future

Well, back to those tax returns again and see you on April 17th at the TGIO Party.

~ Peggy

TAX TEASER

by Dale Larsen, EA

Megan, an engineer, maintains a residence for herself in Phoenix, Arizona where her employer maintains a satellite office. In 2005 Megan's employer enrolls her in a 12 month executive training program at their corporate offices in Santa Clara, California. Megan will attend classroom training in Santa Clara and temporary work assignments throughout the US, but does not expect to return to work in Phoenix after she completes her training. Every Monday morning she takes a commuter flight to Santa Clara. She maintains a small, one bedroom apartment in Santa Clara and incurs all the ordinary and necessary expense in the upkeep of a home. Her grandparents live in a separate residence in Phoenix, so she returns to Arizona on weekends to spend time with them and also attend to her personal affairs from her Phoenix residence. Where can Megan consider her "tax home" to be for the year 2005?

A. Santa Clara, California

B. Phoenix, Arizona

C. Neither because Megan is a transient

D. Both because Megan spends time in both places

ANSWER: B



The Tax Experts

Chapter Phone: 800-797-1410

- President
Peggy Ligori, EA
1532 S Santa Fe Ave Ste 303
San Jacinto, CA 92583
(951) 654-9955, pmllea@ligoritax.com
- 1st Vice President
Cathy Patel, EA
2052 Newport Blvd #6
Costa Mesa, CA 92627-7158
(949) 515-2862, taxmatters@sbcglobal.net
- 2nd Vice President
Debbie Harris, EA
5848 Naples Plaza #204
Long Beach, CA 90803
(562) 438-6636, debbieha@aol.com
- Secretary
Neal Gallaway, EA
1301 E Lincoln Ave #D
Orange, CA 92865
(714) 637-4339, nggallaw@sbcglobal.net
- Treasurer
Patty Kappen, EA
31726 Rancho Viejo Rd #215
San Juan Capistrano, CA 92675
(949) 496-1174, patrecea@aol.com
- Directors
Jack Allen, EA
6321 Dashwood St
Lakewood, CA 90713-2015
(562) 292-3806, jcallenfp@earthlink.net
- Ken Noland, EA
17461 Irvine Blvd #M
Tustin, CA 92780-3039
(714) 505-1925, ken@companyco.com
- Donna Miller, EA
1959 E Spring St
Long Beach, CA 90806
(562) 424-3088, dmillerea@aol.com
- Bill Stewart, EA
31726 Rancho Viejo Rd #215
San Juan Capistrano, CA 92675
(949) 584-9374, billstewart1@sbcglobal.net
- 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
- Joni Terens, EA
17632 Irvine Blvd #150
Tustin, CA 92780
(714) 832-4633, joni@abt-tax.com
- Immediate Past President
Lisa Newton, EA
1901 E Lambert Rd #103
La Habra, CA 90631
(562) 267-0351, lisa@eanewton.com

The following are paid advertisers. Their appearance here is not to be considered an endorsement by OCEA

<div>JAN</div> <div></div> <div>Payroll, Taxpay, Worker's Comp, HR services</div> <div>714-438-4000 www.paychex.com</div>	<div>FEB</div> <div>The ultimate book on California taxes from the California tax experts at Spidell Publishing</div> <div>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!</div> <div>Purchase your 2007 edition NOW!</div> <div>Call (714) 776-7850 for your copy today! Or visit www.caltax.com to order</div> <div></div>
<div>MORTGAGE COUNSELING CAN SAVE YOU TIME & MONEY</div> <div>✓ Solve financial problems ✓ Avoid excessive costs ✓ Compare loan alternatives</div> <div>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</div> <div></div> <div>MAR</div>	<div>APR</div> <div>Space Available</div> <div>Contact Coleman Cook, EA (714) 939-1113 cooktax@earthlink.net</div>
<div></div> <div>ABAJIAN LAW A PROFESSIONAL CORPORATION</div> <div>Former IRS Senior Trial Attorney</div> <div>Let us help you resolve complex Exam Appeals, Tax Court and Collection cases</div> <div>www.abajianlaw.com 949.833.7110</div> <div>MAY</div>	<div>JUNE</div> <div>THE MORTGAGE COMPANY OF CALIFORNIA Henry Broussard EA</div> <div>▶▶▶ Reverse Mortgage Consultant ◀◀◀</div> <div>Improve the quality of life by replacing your traditional mortgage with a Reverse Mortgage – Or simply receive tax free income for life. Only borrowers 62 and over will qualify for this program. Call 800-569-6594 to see how much you qualify for. Remember, no mortgage payments until sale or death and you may enjoy additional income TAX FREE. Consult your Enrolled Agent.</div>
<div></div> <div>Integrated solutions from a single source to meet your business needs</div> <div>Our Services Include: • Payroll Management • Electronic Reports • Workers' Compensation* • HR Helpdesk • Time & Labor Management • Payroll Tax & Compliance Services • General Ledger Interface • Screening & Selection</div> <div></div> <div>Jason Tung Channel Executive (714) 890-7357 jason_tung@adp.com www.smallbusiness.adp.com</div> <div>JULY</div>	<div>AUG</div> <div>Space Available</div> <div>Contact Coleman Cook, EA (714) 939-1113 cooktax@earthlink.net</div>
<div></div> <div>QuickBooks GIVING YOU & YOUR CLIENTS NIGHTMARES? SlackTax, Inc. Set up & Problems Resolution (714)755-1040</div> <div>SEPT</div>	<div>OCT</div> <div>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@barnetttrubin.com</div> <div></div> <div>DISCHARGE TAXES • State Bar Certified Personal & Small Business Bankruptcy Specialist Business Formations • Business Litigations • AV Rated</div> <div>Richard L. Barnett Attorney At Law</div> <div>24 YEARS EXPERIENCE PRACTICING LAW IN ORANGE COUNTY</div>
<div></div> <div>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</div> <div>NOV</div>	<div>DEC</div> <div>Space Available</div> <div>Contact Coleman Cook, EA (714) 939-1113 cooktax@earthlink.net</div>

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

CLASSIFIEDS

Seeking full-time EA with Lacerte, real estate tax background, accounting, & communication skills needed for busy year round tax office. You will be required to visit clients, interview clients, respond to client inquiries, deal with tax authorities & admin staff. Gearing up for 4/15/07. Fax resume to Karla Dennis, EA at (714) 995-5218 or email JoPro1014@yahoo.com

Receptionist wanted. Bilingual. English/Spanish speaking. Duties include heavy phones, greeting clients, customer svc, heavy admin work. Must be professional, have good communication skills. Knowledge of QuickBooks & taxes are a major plus, some college required. Must be a progressive thinker. E-mail resume with salary history to Karla Dennis, EA at JoPro1014@yahoo.com

Five-office suite available in desirable building in Tustin. First floor, full service, 870 sq. ft. Near 5 and 55 Fwys. \$1,435 per month. Call Ken Noland, EA at (714) 505-0015.

Lacerte 2 window premium Tax Return folders and various size Lacerte envelopes available from retiring EA. Bought in advance. Still in wrappers. Original cost approx \$385. Make offer. Clem St. Louis, EA (714) 871-1326.

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 .

Fast growing CPA firm in Anaheim looking for EA or CPA for full-time accounting & tax position. Possible private practice client purchase. Attractive salary & benefits. Call (714) 491-9500 or fax resume (714) 491-9800 to Richard Strayer, EA.

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.

Just 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.

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.

Tax office in Wildomar, (Riverside County) seeking part time experienced CTEC registered tax preparer or EA for upcoming tax season. Days, hours negotiable. Email resume to elyse@eagold.com or fax to (951) 678-6566. Ad placed by member Mary Jo Heiden, EA.

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. Ad by OCEA member Stan DiLiberto CPA.


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

IRS COLLECTION PROBLEM? Call OCEA member, retired IRS Revenue Officer Carl Carter. Phone/fax 949-589-1137, E-mail buick61guy@aol.com preferred.

The Classifieds are now accepting new entries. If you have an item you wish to buy or sell, space to rent or a position to fill, list it here. Email to 4quelle@msn.com or FAX to 714-899-2224. Include your name & phone number or email.

.....

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.



TRUE or FALSE?

We want you to know what we have been doing on your behalf - and we want you to have a little fun! Take this quick quiz to test your OCEA knowledge to see how much you know about OCEA (answers below). Then go to the OCEA website at www.eaoc.org and print out a Associate Application Form to sign up.


- 1) OCEA members/associates meet the 3rd Tuesday of every month for continuing professional education.
- 2) OCEA members/associates look to one another as peers and as such have "open door" access to some of Orange County's most experienced tax professionals for Q & A.
- 3) OCEA publishes a monthly newsletter to keep our members/associates informed about local programs and events.
- 4) OCEA has scholarships available for tax related education.
- 5) OCEA members/ associates can volunteer to speak publicly through our Speaker's Bureau. This is a great confidence builder!
- 6) OCEA helps you to be the best tax professional that you can be by offering advanced level tax preparation classes.
- 7) OCEA can help you pass the IRS' Special Enrollment Exam so that you too can become an Enrolled Agent.
- 8) OCEA has a website at www.eaoc.org so that you may easily find member/associate contact information.

Answers: all the above are true and only highlight a few of the benefits offered by OCEA to members and associates!

JUST for FUN!

YOU KNOW YOU ARE LIVING IN 2007 when...

1. You accidentally enter your PIN on the microwave.
2. You haven't played solitaire with real cards in years.
3. You have a list of 15 phone numbers to reach your family of three.
4. You e-mail the person who works at the desk next to you.
5. Your reason for not staying in touch with friends and family is that they don't have e-mail addresses.
6. You pull up in your own driveway and use your cell phone to see if anyone is home to help you carry in the groceries.
7. Every commercial on television has a web site at the bottom of the screen.
8. Leaving the house without your cell phone, which you didn't even have the first 20 or 30 (or 60) years of your life, is now a cause for panic and you turn around to go and get it.
10. You get up in the morning and go on line before getting your coffee.
11. You start tilting your head sideways to smile. :)
12. You're reading this and nodding and laughing.
13. Even worse, you know exactly to whom you are going to forward this message.
14. You are too busy to notice there was no #9 on this list.
15. You actually scrolled back up to check that there wasn't a #9 on this list.



AND NOW U R LAUGHING at yourself!

NOMINEES FOR THE 2007-08 OCEA BOARD OF OFFICERS & DIRECTORS

Candidates for leadership positions must be members in good standing and willing to undertake their sworn duties once elected by the membership at our May 15th dinner meeting. Their term of office begins upon installation at our June dinner meeting. Members wanting to serve on the board of directors who were not nominated can attend the May 15th dinner meeting and have another member submit a motion to nominate from the floor on their behalf.

President



Cathy Patel, EA

CATHY Patel is an Enrolled Agent and Notary Public. She is the owner of Tax Matters in Costa Mesa, specializing in small business start-ups, tax preparation, and audit representation. She has been preparing individual and business tax returns for 17 years. In previous lives she has been a Court Reporter and a Director of Marketing for a multi-national corporation. Currently, she is the 1st Vice President of OCEA. She has served as 2nd Vice President, Secretary, Director, and three years as the Scholarship Chair. She has also served on the Cultural Diversity committee and the Housing Affordability Task Force for the Orange County Association of Realtors and is currently a member of their Affiliate group.

Cathy has earned a postgraduate Certificate in International Business, an MBA with a concentration in Management, a BS degree in Business Administration, and an AA degree in Economics.

Cathy has a son, daughter-in-law, and 6-month-old granddaughter; a daughter, son-in-law, and 18 month-old grandson, all living close by in the South Bay area. She has lived in Orange County since 1963 and likes to read, go to the beach, and travel, having lived in or visited 23 countries, including a year in Paris, France.

1st Vice President



Patti Kappan, EA

PATRICIA (PATTI) KAPPEN, an accountant and entrepreneur for 30 years left a successful business on Long Island, New York and moved to California in 1992. Her first position in California was controller for a large international corporation, where she also did the accounting for the shareholders’/families’ private foundation and real estate investments. In 1996 she went on her own and started San Juan Financial in San Juan Capistrano as a sole proprietor which later she incorporated. She is an Enrolled Agent, and has a California insurance license. She is also a Registered Investment Advisor and holds a Series 7 License with Girard Securities in San Diego, California. In August of 2006 she became a Fellow of the National Practitioner’s Institute. In addition to her tax practice, she is the controller for a private mortgage banking company, manages a private foundation and is still active in her New York business. This is her second year as Treasurer of the Orange County Chapter of Enrolled Agents and she was the Education Chair for one year prior to becoming Treasurer. She holds a Bachelor of Science in Business Degree from the University of Phoenix and lives in Lake Forest with her husband Bill Stewart, EA who also works for San Juan Financial, Ltd.

2nd Vice President



Neal Gallaway, EA, ATP

I BEGAN doing taxes in 1986 when California had the old Tax Preparer Program and became a CTEC Registered Tax Preparer when that program came into being. I passed the EA exam and was accepted as an Enrolled Agent in 2002. I opened my tax office in Orange in 1995 after spending 21 years working for Pacific Bell. Most of my career was spent supervising & doing data analysis type of work. I also spent 4 years in the training department, teaching & developing training materials for data administrators. For the last two years I have served as one of your Board of Directors first as member-at-large and currently as your Secretary. In addition to serving on your Board of Directors, I currently serve as OCEA’s CTEC Coordinator. As OCEA’s webmaster, I redesigned OCEA’s website from its initial one page listing of information to the first multiple page version and continue to oversee the website design & maintenance to attain a use tool for our members to use. If elected to serve as your 2nd Vice President, I will continue to do all I can to represent Enrolled Agent’s and our Chapter in particular. Thank you

Secretary



Robin Miller, EA

MY NAME is Robin L. Miller and I’m honored to have been nominated to hold the office of chapter secretary. I have only been an Enrolled Agent since June of 2006. However, I have ran my bookkeeping and tax service since 1998. As the chapter secretary I will diligently perform my duties of office to the best of my ability.

I would appreciate your support by voting for me in the upcoming election at the May 15th dinner meeting.

Respectfully submitted,
Robin L. Miller, EA

Treasurer



Donna Miller, EA

I have been a tax preparer since 1993. I have been an enrolled agent over ten years. I am a graduate of NTPI. I recently dived back into the real estate market and bought a condo. My new best friends are the employees at the local Home Depot. I am looking forward to serving the Orange County Chapter in the coming years.

I’M a transplanted Californian, originally from the Midwest. I went to college at Kansas State U in Manhattan, Kansas. I worked my way through college and received my BS degree there. My first job out of college was a Kansas Revenue Agent. I have held other jobs in state and federal government, including a short career with the IRS.

CSEA Director



Debbie Harris, EA, CPA

My name is Debbie Harris and I’m honored to have been nominated to serve as CSEA Director for the Orange County Chapter. I am currently serving the chapter as 2nd vice president as well as chairperson of the membership committee. The Orange County Chapter has the largest membership of all the chapters in the California Society with 429 members and growing. It’s my privilege to have helped our chapter to achieve this milestone.

As CSEA Director I will diligently work to represent our Orange County members in Sacramento. I would appreciate your support by voting for me in the upcoming election at the May 15th dinner meeting.

Respectfully submitted,
Debbie Harris, EA, CPA

Chapter Director



Marianne Bretthauer, EA

Current Job Activities: Tax preparation and bookkeeping services for individuals and small businesses. Previous Career Activities: Office Manager at branch offices of Time-Life in Toronto, Canada, New York, N.Y. and Long Beach, CA. Office Manager - CTS-Cash Register/Terminal Systems in Huntington Beach, CA. Controller at CEDCO Electronics in Santa Ana, CA. Office Manager at the Phoenix Club in Anaheim,.

Education: High School Diploma, Wiesbaden, Germany. Secretarial Apprenticeship Wiesbaden, Germany. Associate of Arts Degree majoring in Accounting and Accounting Certificate from Rancho Santiago College in Santa Ana, CA. Enrolled Agent since June 18, 1998.

Personal: Married, husband, one son, daughter-in-law and 2 grandchildren, living in Orange County. Hobbies include reading, investment research, walking, and traveling.

Chapter Director



Sharon Kay Gordon EA

I have been an accountant for over 40 years, an EA since 1980 and received my BS in 1965. I specialize in Individual/small Businesses. I was the personal accountant for William P. Lear prior to his death. Since 1982, I have 85% of my client base being foreign born. Therefore, I have a good working knowledge of Forms 2555, 1116, and have worked with many Foreign Tax Treaties. For help in these areas, call me after April 17th.

I have been on the board before, as Secretary and several times as a Director. I have gone to most of the board meetings over the past 20 years, even though I was not a voting member, and would like to represent you again. Please vote for me in May.

Chapter Director



Ken Noland, EA

In the early years Ken received a degree in accounting and an honorable discharge from the US Air Force. His final corporate positions were as Controller of Arco Chemical Co. in Philadelphia, PA, and V.P Controller for Campbell Soup in Camden, N.J.. His entrepreneurial career started with the development of a seven-store retail home furnishings chain in Baltimore, MD and Washington, D.C. He opened CFO TO GO in Tustin, CA in 2000, and became an EA in 2003. In addition to CFO services, he offers accounting, bookkeeping, payroll, and tax services.

Patricia Yeckel is the President and CEO of Canyon Tax & Bookkeeping Services Inc., with an office in Rancho Santa Margarita. Her business prepares individual and small-business tax returns and assists small businesses with bookkeeping and financial reporting.

Patricia is an Enrolled Agent, has a Bachelor of Science degree in Business Administration from University of Redlands, and is a Quickbooks Pro Advisor. Patricia is a member of the South County Chamber of Commerce, the Ladera Ranch Business Womens’ Network group, the Better Business Bureau.

She serves as a Director for the Board of Directors of the Orange County Enrolled Agents organization, affiliated with California Society of Enrolled Agents.

Chapter Director



Russell Fox, EA

Russell Fox has formed his own tax and consulting practice in 1999, Clayton Financial and Tax. Mr. Fox is an Enrolled Agent, licensed to practice before the Internal Revenue Service. One of his goals is to increase the standing of EA’s in the community. In his practice, his specialty areas are small business corporations and professional gamblers. He maintains a tax blog at <http://www.taxabletalk.com>

Previously, Mr. Fox worked in finance, accounting, and operations for over 20 years. He ran West Coast operations for two telecommunications companies, and served as CFO of a Seattle-based dot-com.

Mr. Fox received his B.S. from the University of California, Berkeley, and his M.B.A. from the University of Southern California.

Respectfully submitted,
Russell Fox, EA

My name is David S. Shashoua, and I am running for Director of the Orange County Chapter. The reason I am running is because I would like to volunteer my efforts to be sure that the EA designation is more publicly known than CPAs and attorneys. I also would like to enlighten people who are entering the tax practice as a career option, to become Enrolled Agents thus to make the EA designation as a major career for people.

Chapter Director



Patricia Yeckel, EA

Chapter Director



David Shashoua, EA, JD, LLM