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**www.eaoc.org**

Volume 2007-2008 Issue 2

August 21st Program

**August, 2007**



**QUICKIES  
from the  
QUILL**

**Advanced AMT**  
August 21, 2007  
Details and registration form  
on page 4.

TIC 1031 Exchange Seminar  
September 18, 2007

Fall Update Seminar  
November 16, 2007

## Welcome to New Members

**Victor Silver, EA**

**Susan Olmsted**

**Maria Guerrero**

**Martha Rojas**

# House Sale Myths

**Presented by Karen Brosi, EA**



Did you think you knew all there was to know about house sales? Come hear Karen Brosi debunk some of the common myths about house sales. Karen is a well known speaker with Spidell and Super Seminar. She captivates her audience with her wit and extensive knowledge of her topic. This will be a meeting worth attending!

## Agenda

**August 21st**

**4:30 Board Meeting**

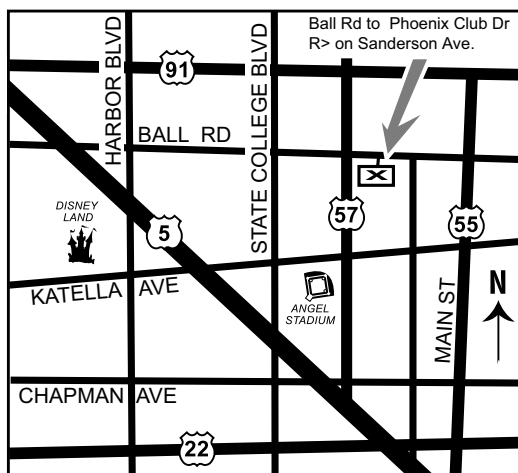
**5:30 Social Time**

**6:00 Dinner Hour**

**7:00 CPE Program**

Meetings with 1 hr CPE \$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. Meeting with 2 hrs of CPE are \$45 and \$50 respectively. Phone registration to Neal Gallaway, EA at 714-637-4339 or email [reservation@eaoc.org](mailto:reservation@eaoc.org) (please include your EA number). If you want to be added to the permanent list, or deleted from it, please contact Neal.

*Wear your name badge- be recognized!*



**August 21, 2007 dinner meeting**

- 1 hour of CPE
- Baked Ham in Pineapple Sauce
- Orange Chicken
- Rice Pilaf
- Red Parsley Potatoes
- Three Assorted Salads
- Two Assorted Desserts

## PRESIDENT'S MESSAGE

by Cathy Patel, EA, MBA

Thanks to all the members who made contributions to the Women's Transitional Living Center in Fullerton. A total of \$240 was collected, as well as a trunk load of supplies (pots & pans, canned goods, staple items, food). OCEA has been supporting WTLC for more than 15 years. It is a non-profit, community-based organization of women and men committed to seeking solutions to end domestic violence and human trafficking. They provide emergency shelter, transitional housing, community outreach, residential children's programs, and more. Floyd Allen will deliver our contributions to WTLC on behalf of OCEA.

Our annual Planning Retreat took place on June 28 – 29. The Education, Membership, and PIA Committees met and made plans for the year and worked on the budget for fiscal year 2007 – 2008. In an attempt to balance the budget, cuts were made in expenses. And, yes, you know it's coming . . . the OCEA Board has found it necessary to raise the cost of the dinner meeting \$5.00 – starting with the August 21st meeting.

On July 27, Vicki Mulak, EA will be the instructor for a seminar on Corporations with the emphasis on S corps at the Phoenix Club from 8:00 A.M. – 5:00 P.M. for 8 hours of CPE.

On August 21, Karen Brosi, EA will be the instructor for a seminar on Advanced AMT at the Phoenix Club from 1:00 P.M. – 4:00 P.M. before our August dinner meeting for 3 hours of CPE.

For more information see the flyer, OCEAs calendar on our website, or contact Lisa Newton at 562.267.0351. Discount for pre-registration but walk-ins are welcome.

If you know anyone planning on taking our SEE class or a tax class at some other location, let them know that Scholarships are available from both NAEA and CSEA. Applications can be found online. Submit NAEA applications directly to NAEA. CSEA scholarship applications should be submitted to OCEAs Scholarship Chair Sharon Kay Gordon no later than November 30, 2007. The CSEA Scholarship Committee will review the applications and make their selection of successful candidates at the Annual Meeting next May. Checks are usually sent out around June.

If anyone would like to join one of OCEAs committees, please contact the Chair of that committee. Come and participate in your organization. Noah's Ark was built by amateurs; the Titanic, by professionals!

Cathy



**The Tax Professionals**  
Chapter Phone: 800-797-1410

### President

Cathy Patel, EA MBA  
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### Immediate Past President

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## JUST for FUN!



Sign posted at a golf club in Scottsdale, Arizona:

1. BACK STRAIGHT, KNEES BENT, FEET SHOULDER WIDTH APART.
2. FORM A LOOSE GRIP.
3. KEEP YOUR HEAD DOWN!
4. AVOID A QUICK BACK SWING.
5. STAY OUT OF THE WATER.
6. TRY NOT TO HIT ANYONE.
7. IF YOU ARE TAKING TOO LONG, LET OTHERS GO AHEAD OF YOU.
8. DON'T STAND DIRECTLY IN FRONT OF OTHERS.
9. QUIET PLEASE...WHILE OTHERS ARE PREPARING.
10. DON'T TAKE EXTRA STROKES.

WELL DONE. NOW, FLUSH THE URINAL, GO OUTSIDE, & TEE OFF

# Revised Innocent Spouse Form Now Available

WASHINGTON - The Internal Revenue Service today announced a redesigned Form 8857, Request for Innocent Spouse Relief, that will help reduce follow up questions and reduce the burden on taxpayers.

The form will ask more questions initially, but collecting critical information early in the process will mean faster processing of the request. The new design will eliminate an estimated 30,000 follow-up letters annually. The result will be a reduced burden and quicker answer for taxpayers and less cost for the government.

The form was revised based on suggestions from an IRS process improvement team led by the Office of Taxpayer Burden Reduction. The new Form 8857 is available on the IRS.gov Web site.

When a taxpayer files a joint return, both spouses are jointly and individually responsible for the tax. Innocent Spouse relief provides an opportunity for a spouse to be relieved from the joint debt under certain circumstances. If one taxpayer believes that only his or her spouse or former spouse who should be responsible for the tax, the taxpayer can request relief from the tax liability.

The redesigned form also will be easier to understand and to complete and will help educate taxpayers about the process. Previously, the questionnaire was separate from the form. A line-by-line analysis also resulted in a reduction in the number of questions asked of taxpayers.

Go to [www.irs.gov](http://www.irs.gov), keyword Innocent Spouse, for more information.

## TAX TEASER by Dale Larsen, EA

In 2000, you purchased a candy making machine for your business. The machine cost \$50,000 and you claimed a \$20,000 Internal Revenue Code section 179 deduction for that machine. In 2004, you sold the machine for \$52,000. Your accumulated depreciation from 2000 through 2004 was \$18,974 (not including the section 179 deduction). How much is your taxable gain and what portion of that gain must be reported as ordinary income under Internal Revenue Code section 1245?

- A. Taxable gain of \$40,974 and ordinary income of \$38,974
- B. Taxable gain of \$40,974 and ordinary income of \$40,974
- C. Taxable gain of \$20,974 and ordinary income of \$18,974
- D. Taxable gain of \$2,000 and ordinary income of \$2,000

## CLASSIFIEDS

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](mailto: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.

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](mailto:jimclark5@verizon.net).

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](mailto: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](mailto: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 & correspondence, & tax research. Fax resume to Patrick Hurley, EA at (714) 996-1582, email to [taxinfo@equinetax.com](mailto: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](mailto:buick61guy@aol.com) preferred.

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](mailto:Marilyn@BTIPProfessional.com).

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](mailto:4quelle@msn.com) or FAX to 714-899-2224. Include your name & phone number or email.





## OCEA Member Elected Treasurer of the California Society of Enrolled Agents

Ms. Joni Terens, EA, has been elected Treasurer of the California Society of Enrolled Agents (CaSEA).

Joni has served as Chair of the CaSEA Education Research & Development and Finance & Budget committees and as a member of various other committees at CaSEA.

Joni joined CaSEA and the Orange County Chapter in May 1987. She was immediately asked by Tom Hess to

serve as Treasurer and became a Board Officer in July 1987. She then worked her way up to Chapter President (93-94). Joni has served on the Board for 17 of the 20 years she that she has been a member. Only missing three years while living with her husband in Hawaii (military transfer).

Upon returning to California in Aug of 1996, she was asked again to serve as Treasurer for the next fiscal year starting July 1997. She served 5 years as Treasurer and then 5 years as CaSEA Director.

This will be Joni's first year in 10 years that she will not be on our local board. Joni said "Even though I'm not on the chapter board and don't have vote, you can't get rid of me that easy. I'll still be attending Board meetings and putting my 2 cents in."

Joni was elected CaSEA Treasurer in Ventura Beach at the Society's Annual Meeting in June.

# ADVANCED AMT

## AUGUST 21, 2007 at THE PHOENIX CLUB

1340 Sanderson Ave., Anaheim, CA

**Registration from Noon to 1 P.M. • Seminar from 1 P.M. to 4 P.M.**  
**COST: \$100 IF REGISTERED AND PAID BY AUGUST 7, 2007; \$125 THEREAFTER.**  
**SPEAKER: KAREN BROSI, EA THREE HOURS CPE**

Detach and return

Detach and return

### REGISTRATION

☐ **Yes**, I want to attend the seminar(s):

Enclosed is my check/credit card information.

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

Advanced AMT, August 21, 2007 .....\$ \_\_\_\_\_ CITY, STATE, ZIP: \_\_\_\_\_

**TOTAL ENCLOSED** .....\$ \_\_\_\_\_ DAYTIME PHONE: \_\_\_\_\_

EA, CPA, CTEC NUMBER ..... E-MAIL: \_\_\_\_\_

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



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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**

**PLEASE NOTE YOUR SPECIAL MEAL REQUIREMENTS FOR LUNCH AT THE CORPORATION SEMINAR** \_\_\_\_\_

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.

## IRS Phone Forums

An interactive learning experience via conference call from the convenience of your home or office  
For Information and Registration questions e-mail [phoneforum@irs.gov](mailto:phoneforum@irs.gov)

### Federal Tax Relief for Disasters

July 26, 2007, 11:00 a.m. – 12:00 p.m. (PDT)  
Register at [www.attedvent.com](http://www.attedvent.com)  
New Users "Create a Profile"  
Use Participant Access Code: 279473

### Payroll and Foreign Workers

August 15, 2007, three 1-hour sessions  
Register at [www.attedvent.com](http://www.attedvent.com)  
New Users "Create a Profile"  
7am PDT: Use Participant Access Code 351656  
10am PDT: Use Participant Access Code 921867  
1pm PDT: Use Participant Access Code 483502

All qualifying participants will be issued a Certificate of Completion. CPE: 1 hour for Enrolled Agents and CTEC registered preparers. Other tax professionals may qualify and should check with their certifying organizations

## 13th Annual Tax Practitioner/IRS - Town Hall Meeting

*"Communicating with the IRS"*

This event will provide tax professionals with a valuable opportunity to earn continuing education credits while participating in presentations that include extensive Q&A and open panel discussions with **IRS Subject Matter Experts**

Get the latest including:

- Navigating the New IRS Web Site – save money on research costs
- International Issues for US Taxpayers – where to go for help
- Employment Tax Issues – how to assist your challenged client

Radisson Hotel San Jose

1471 N 4<sup>th</sup> Street, San Jose, CA 95112

Thursday, September 27, 2007 8:30 a.m. – 4:30 p.m.  
Registration begins at 7:30 a.m.

Sponsored by: CSEA Mission Society Chapter

For Information and Registration contact:

(800) 832-6732

[www.missionreas.org/pdfs/2007TownHall.pdf](http://www.missionreas.org/pdfs/2007TownHall.pdf)

## Fed/State e-File/e-Services Workshop

### Free Seminars - Offered Throughout California

Tax preparers are invited to attend e-File/e-Services seminars jointly sponsored by the California Franchise Tax Board, Board of Equalization, Employment Development Department and the Internal Revenue Service



The seminars will include the latest updates on:

- Individual and business e-File programs
- e-Services for tax professionals and taxpayers
- California mandatory e-File compliance efforts
- Electronic payments

All Sessions: 9:00am – 3:00pm

Anaheim – Sept. 20

Los Angeles – Sept. 19

San Bernardino – Aug. 8

San Jose – Aug. 30

San Francisco – Aug. 29

Lake San Marcos – Aug. 9

Burbank – Sept. 18

Fresno – Sept. 5

Sacramento – Aug. 28

San Diego – Aug. 10

Redding – Sept. 7

To Register Visit [www.ftb.ca.gov](http://www.ftb.ca.gov)

See "Announcements" on the homepage

Also, meet with representatives from each agency, and test-drive the latest tax preparation and records maintenance software from various vendors. **Question and Answer Session** will follow the agency presentations. **E-file Application registration**, including fingerprinting, will also be available. And **CPE Credits** for qualified practitioners.

# CSEA DIRECTOR'S REPORT

**Debbie Harris, EA CPA**



The summer session of the California Society of Enrolled Agents board meeting was held on June 22-24 following their annual meeting held in Ventura. This was the first quarterly meeting of the newly elected CSEA board of directors for the 2007-2008 year. Discussed was the National Association of Enrolled Agents Bylaw amendments effecting all EAs, CSEA, and Chapter bylaws which were published in the EA JOURNAL magazine issue of March/April 2007. These new bylaws are expected to be passed at the NAEA annual meeting in Baltimore in August.

Also discussed was the "Tax Management Workshop Seminar" that all chapters could use as a turn-key seminar to educate its members. Speaking of education, it was voted to increase the speakers' fees for the Super Seminars (The speakers had not received an increase since 2002). It was also voted to extend Cathy Apker's contract for another year as Executive Vice President of CSEA.

## Modernized Internet EIN

IRS has revamped the way you apply for an Employer Identification Number:

- Easier --New Mod IEIN application is interactive, dynamic, user friendly.
- Better -- It is a question and answer format similar to other tax preparation programs.
- Faster -- Confirmation notices come on-line at time of application with Mod IEIN.

[www.IRS.gov](http://www.IRS.gov) – Keyword EIN

How does the new Mod IEIN work?

Now taxpayers can apply for an EIN using a completely redesigned web application that automatically validates the information. If the information passes the upfront validity checks, a permanent EIN will be issued to the taxpayer. If the information does not pass the validity

checks, it is rejected immediately back to the taxpayer giving you an opportunity to correct the information and resubmit the application.

In addition to automated processing, there are several burden-reducing enhancements:

- Modernized Internet EIN is interactive and asks questions tailored to the type of entity the taxpayer is establishing. It is similar to the popular tax processing software packages on the market. This should help reduce taxpayer confusion and reduce the number of EIN errors.
- Mod IEIN provides help screens throughout the application process. This eliminates the need for taxpayers to print the EIN instructions and search for answers during the application process.
- Mod IEIN conducts validation of all IEIN applications in a real-time environment. Customers are notified immediately if their application was approved or if errors exist on the application. This allows the system to issue permanent EINs instead of provisional numbers.
- Taxpayers have the option to view/print/save the CP-575 notice, as opposed to waiting for the IRS to mail it. Authorized third parties are provided with the EIN, but cannot view/print/save the CP-575; instead, it is mailed to the taxpayer.
- Modernized IEIN allows all entity types, foreign and domestic, to apply online if they meet the criteria. Foreign filers must reside in either the US or a US territory in order to submit an EIN application. The individual filer must also have a valid TIN on file with the IRS.

### The Benefits of Mod IEIN:

- Total automation of Internet EIN applications improves quality by eliminating the potential for errors. Taxpayers will know upfront if they made a mistake as opposed to receiving a letter from the IRS several weeks later.
- EINs assigned through internet submissions will be immediately available for research on IRS systems (just in case you forget to write it down).
- With the introduction of a "real-time" EIN assignment system, taxpayers can get their EIN the same day they apply, allowing them to file a return in a more efficient and timely manner.
- Enhanced online capability gives users a way to resolve application problems without waiting on the phone to talk to someone or faxing or mailing a Form SS-4.



JAN

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*Members enrolled to practice before  
the Internal Revenue Service*

*ADDRESS SERVICE REQUESTED*

*The Tax Experts  
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*Orange County Chapter  
California Society of Enrolled Agents*



# UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
August 21	Seminar	3	Advanced AMT	Phoenix Club
September 18	Seminar	1	TIC 1031 Exchange	Phoenix Club
November 16	Seminar	8	Fall Update	Irvine Hilton

**ENROLLED AGENT REVIEW CLASS**  
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**DETAILS ON [WWW.EAOC.ORG](http://WWW.EAOC.ORG)**