



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 2008-2009 Issue 4 October 2008

October 21st Program

1 Hr CPE Program

Welcome New Member

Chad Knowlton, EA

Christopher Paietta



Traditional German Buffet
Grilled Bratwurst
Sauerbraten
Red Cabbage
Spatzle
German Potato Salad
Garden Green Salad
Tomato/Cucumber Salad
Apple Strudel
Black Forest Cake

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



My Client Died, Now What?

The Legal Steps

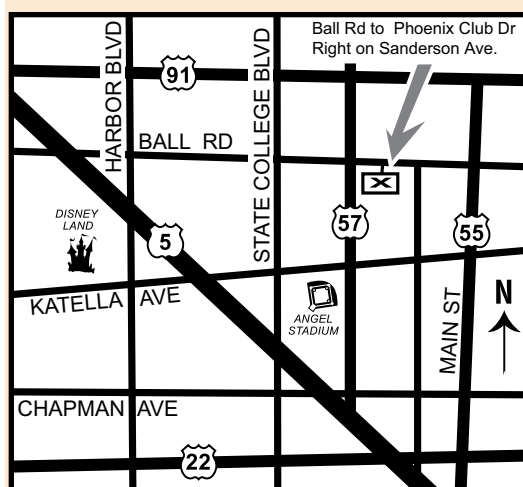
Tax Professionals Must Know

To Offer Guidance

During a Difficult Time

by Darlynn Morgan, Esq.

Darlynn Morgan, Attorney will go through the legal steps that must be taken at death, from the immediate concerns and the initial decisions that need to be made, and onto the probate process and trust settlement. Hold on, because we are going to cover a lot of information! You will leave with a solid overview and some good nuggets, as well as a practical checklist that you can put to use the next time one of your clients dies. There will also be a time of question and answer.



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

Agenda October 21st

4:30 Board Meeting

5:30 Social Time

6:00 Dinner Hour

7:00 1 Hr 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

The OCEA Board is busy bringing us more educational events than ever before. We have four-hour seminars, eight-hour seminars. Some are on the day of our dinner meeting; one is in the evening; one, on Saturday. Members have asked for these various time slots, so we are giving them a try. As always, Karen Brosi gave a great presentation on our most unfavorable subject: Alternative Minimum Tax. Coming up in October will be a presentation by Morgan B. King on taxes in Bankruptcy. November we will have a presentation by our own John Rumbold on All States. January OCEA & IRS will bring us the Tax Practitioners Workshop. Come join us in December for our first annual Holiday Party to kick off the next tax season!

We have another Bylaw change request from CSEA. Starting with 2009-2010, each chapter of CSEA will have only one Director representing their chapter at the state level. The larger chapters have had two Directors. See David Shashoua's article in this newsletter. We will take a vote at the October dinner meeting.

Edwin Young has agreed to be the Disaster Chair for 2008-2009. He will need some volunteers for this committee who will agree to help out if we have a natural disaster and CSEA asks us to help those in need of help with their tax returns. Dona Evans has been the Chair for a couple decades and has agreed to mentor those working on this committee. If you would like to become involved with OCEA, this would be a low impact way to start.

We are always in need of volunteers to help with various tasks, especially with putting on seminars. If you would like to help at the registration desk or creating a flyer or any number of other tasks, give our Second Vice President Patti Kappen a call. If you have an idea for a seminar, let us hear from you.

See you at the October meeting...

Cathy



The Tax Professionals

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CSEA Directors Report Meeting September 20-21, 2008

I just got back from my first CSEA Board Meeting as your Director. I left on Thursday evening to be in Sacramento Friday morning to attend the CSEA/ State Liaison Meeting the day before the Board Meeting. These Liaison Meetings are usually held in Northern California although a few years ago I attended one in Southern California. If you have never attended one I highly recommend it. For the low price of \$90 I received 6 hours of education. EDD, BOE and FTB all presented with half the day being FTB. If you think that you don't do payroll or sales tax so half of it is a waste of time, you would be wrong. The issues they discussed concerned change that will affect us all as we navigate through the California Budget Crisis—such as SUTA rates, sales tax rates and use tax enforcement. But the single most important thing I received from this event was the direct phone lines and emails to 21 FTB employees including the Taxpayer Advocate, 12 EDD employees and 1 BOE employee.

Saturday, the first day of the Board Meeting, I attended committee meetings on Bylaws, Legislature, Ethics and Education. On the agenda for Bylaws was an item to go over OCEA's newly amended Exam Bylaw. As they were going over it they questioned an unclear item and asked me to clarify it and take it back to our Board for revision. Come to find out that the item they wanted changed is verbatim from their guideline Bylaws, so those will need to be changed and probably by all twenty chapters.

The Legislative Committee is gearing up for Leg day in January when we meet with the legislature representa-

tives at the Capital. We all need to take any opportunity we have to meet and get to know our representatives; we don't have to go to Sacramento to do that as they all have local offices.

The main part of the education meeting was spent brain storming on better ways to market our education events.

Sunday, the last day, was the formal Board Meeting and we spent a large part of it on Strategic Plan. It would seem that this group of control freaks, that we all are, doesn't allow the staff at CSEA to do much of anything without our okay. They have taken it to the extreme to the point that the Executive Vice President, Cathy Apker, could not get the toilets repaired when they broke without Board approval. The Board approved a rewriting of the Policy Manual, to be approved at another meeting, to give the staff more latitude to handle the day to day stuff and to further our goals as the opportunity arises.

While I don't have any earth shaking items to report on, what I saw in the meetings were professionals handling themselves professionally and trying to solve for

the state organization some of the same thing we struggle with at a local level. Whether you have a desire to be on the CSEA Board or just want to further your own career. Everyone at one time or another could benefit from attending these meetings.

**Respectfully Submitted,
Lisa Newton EA**



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Consumer Protection Act of 2005 (BAPCPA)...

Orange County Chapter of the California Society
Of Enrolled Agents proudly presents:

Morgan B. King, Esq., expert on Bankruptcy & Discharging
Taxes in Bankruptcy. (See his article in September's *California Enrolled Agent*.)

Tuesday, October 28, 2008

The Phoenix Club
1340 Sanderson Avenue
Anaheim, CA 92806

Registration: 5:00 P.M. – 5:30 P.M.

Seminar: 5:30 P.M. – 9:30 P.M.

Fee: \$130 (early bird registration)
\$150 (registered & paid after 10/21)

4 hours CPE

Menu:

Garden Green Salad w/ two dressings
German Potato Salad
Chicken Breast Piccata
Lasagna (Vegetarian Style)
Sliced Roast Beef w/ Peppercorn Sauce
Steamed Vegetables
Chef Mixed Vegetables
Black Forest Cake
Rolls w/ Butter
Coffee
Decaffeinated Coffee
Iced Tea

Please make check payable to OCEA
or provide credit card information. Fax
registration form to 678.550.7276.....or

Mail your check & registration form to:
David S. Shashoua, JD, LLM, EA
251 Cherry Avenue # 16
Long Beach, CA 90802

Bankruptcy Seminar Registration Form

Name: _____
Address: _____ City: _____ Zip: _____
Daytime Telephone: (____) _____ EA, CPA, or CTEC Number: _____
Visa ___ M/C ___ AmEx ___ Card # _____ Exp. Date: ___/___ Security Code: _____

PLEASE NOTE: It is OCEAs policy not to issue refunds once a registrant has registered for an event or class. However, a written refund request can be submitted to OCEAs 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, (2) a medical emergency preventing the registrant from attending the event, or (3) a death in the family.

www.eaoc.org

New Enrolled Agent Workshop

A workshop geared toward awareness of resources and conducting business with the IRS.

Learn in hours what took some EAs years to learn.

For Information and Registration contact CSEA at (916) 366-6646 or via www.csea.org (Education & Events)

(All tax professionals are invited to attend)

NORTHERN California – OAKLAND / SOUTHERN California – LAGUNA NIGUEL

October 17, 2008 9:00a.m. – 4:00 p.m. (Laguna Niguel)

October 30, 2008 9:00a.m. – 4:00 p.m. (Oakland)

CPE: 6 hours (IRS, CSEA/NAEA & CTEC Fed. Hours)

14th Annual Tax Practitioner/IRS - Town Hall Meetings

"Networking for Success"

This event will provide Attorneys, CPAs, EAs and CTEC tax professionals with a valuable opportunity to earn up to **8 CPE credits (including CTEC)** while participating in presentations that include extensive Q&A and open panel discussions with **IRS Subject Matter Experts**. *Highlights include:*

- **Audit, CP2000s, 90 Day Notices, Collections, Taxpayer Advocate, Mortgage Interest/Foreclosures**

Tuesday	23-Sep-08	Wednesday	24-Sep-08	Thursday	25-Sep-08
Holiday Inn Capital Plaza 300 J Street Sacramento, CA 95814 Phone (916) 446-0100 Fax: (916) 446-0117 Room Rate \$124 per night under "Big Valley Chapter CSEA"		Clarion Hotel - San Francisco Airport 401 E Millbrae Ave Millbrae, CA 94030 Phone (650) 777-7784 Room Rate: \$105		Holiday Inn Fresno - Airport 5090 E. Clinton Ave Fresno, CA 93727 Phone: (559) 252-3611 Room Rate: \$99.00	
Sac Valley – Connie Ferrell 209-532-4053 connie@flavinea.com		Golden Gate – Dennis Fullalove 650-583-6087 djf@sfaea.com		Central California – Vickie Strohl 559-221-1178 vlstrohl@hotmail.com	

ACCESS FILLABLE REGISTRATION FORM AT: <http://www.missionneas.org/pdfs/2008TownHall.pdf>

IRS/FTB/BOE/EDD Annual e-Interactions Seminars

Free Seminars - Offered Throughout California

Tax preparers are invited to attend **FREE** e-Interactions seminars jointly sponsored by the three California taxing agencies and the Internal Revenue Service.

You'll have the opportunity to:

- Get help enrolling in e-file Programs.
- Learn about e-file program changes.
- Meet with representatives from software companies.
- Talk to e-Services reps. from the taxing agencies.
- Q&A session with the taxing agencies.
- Earn up to 5 CPE credits, including CTEC.

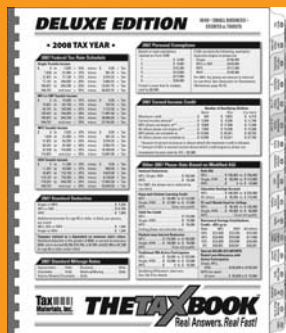
CA LOCATIONS INCLUDE:

Los Angeles – Oct. 02	Burbank – Oct. 01
San Bernardino – Sept. 26	San Jose – Sept. 05
San Francisco – Sept. 03	Sacramento – Oct. 22
Oakland – Sept. 04	San Diego – Sept. 25
Garden Grove – Sept. 30	

Register at the Franchise Tax Board Website: http://www.ftb.ca.gov/emailapps/efile_seminars.asp

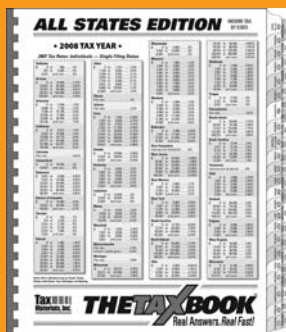
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Over 500 pages of info in easy-to-find tabbed sections. Complete, concise summary of each state's instructions for filling out individual income tax returns. Save hours downloading forms. A must-have for any tax library.



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Covers all aspects of preparing 1040 returns. Schedules A, B, C, D, F, E and SE. Forms 4797, 4562, 2106. Autos and listed property, Tax Credits, Estate & Financial Planning, Social Security and much much more.

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EXPERIENCED EA WANTED for North OC EA Firm. Proficient in Lacerte & QB. Must have great interviewing skills. Heavy schedule "E", LLC, Corporate, Individuals and out of state return prep. Full-time during tax season. Per Diem after tax season. Will need From Sept 08 for 8 weeks. Possible continuous FT employment. IRS audits/correspondence/representation a plus. Fax Resume to Karla Dennis, EA at 714-995-5218 01/08

CUSTOMER SERVICE REP for busy North OC tax firm seeks rep with excellent communication skills. Must be proficient at MS office & organized. Quick Books and Lacerte a plus. Able to communicate effectively both written and oral. Knowledge of tax returns, Hud statements, acct. and real estate is a plus. Need to be able to communicate with clients for client retention, sales and service. Fax Resume to Karla Dennis, EA at 714-995-5218. Part-time starting 9-1 through Yearend. Full time Jan. 15th

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The Tax Professionals

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Notice of Proposed Change to OCEA Bylaw §7.01 & §7.02

The OCEA Board of Directors submits to the Members for ratification the following proposed change to Bylaw §7.01 & §7.02, as requested by CSEA. It simply reduces the number of Society Directors from two to one, effective next term:

7.01 Qualifications and Terms of Office.

Only Members, as defined in § 3.01 of these By-Laws, 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, Directors, and the Society Direc-

tor shall serve a term of one year. 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 Bylaws.

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 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 about the change to this Bylaw, please contact me. Telephone: 562.590.7276. Cell: 562.826.6641. E-Mail: dshasho1@verizon.net

Sincerely and Respectfully Submitted By,
David S. Shashoua, JD, LLM, EA
Chairman of the Bylaws Committee, Parliamentarian, and Director of the California Society of Enrolled Agents, Orange County Chapter, for 2008-2009 Term

UPCOMING PROGRAMS & EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
October 21, 2008	Dinner Meeting	1	My Client Died Now What Do I Do?	Phoenix Club
October 28, 2008	Seminar	4	Discharging taxes & bankruptcy	Phoenix Club
November 18, 2008	Dinner Meeting	1	Passive Activities	Phoenix Club