

# 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 2009-2010 Issue 12 June 2010

## Welcome to New Members

Veruska Dasilva Santos

Henry Lieu

Pamela Payne

Jagjeet Wadwa, EA



## Dinner Menu

German Style Pork Chops  
Chef's Choice Fish  
Red Cabbage  
Rice Pilaf  
Apple Sauce  
Garden Green Salad  
Sliced Seasonal Fruit  
Apple Strudel  
German Chocolate 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 440 Members strong and proud to be the largest Chapter of CSEA.

**June 15th Program**  
1 Hr CPE

## Taxes and Online Gambling

With Russell Fox, EA



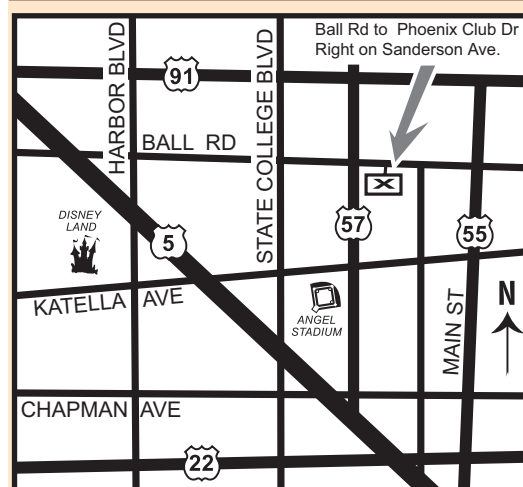
Your client innocently mentions, "My son at college won \$100,000 last year playing online poker. What do we do for his tax return?" It seems like a simple question; after all, we know the income is taxable. Yet what's simple at first glance is anything but straightforward. Dealing with online gambling brings you into issues regarding the legality of online gambling, recordkeeping, constructive receipt, the Kiddie Tax, the Jock Tax, foreign bank account reporting, and many others.

Russell Fox, EA, MBA, brings a unique perspective in looking at these and other related issues. Russ was a professional poker player and is the author

of three books on poker. His practice specializes in professional and successful amateur gamblers. He'll discuss how to handle the client who dabbles in online gambling.

Before forming his own tax and consulting practice in 1999, Russ worked in private industry for 17 years. He held various finance and operation management positions in a diverse spectrum of companies, ranging from California's largest grower of citrus to the dot-com that invented the pop-up advertisement.

Russ is the incoming President of OCEA. He has a B.S. from the University of California, Berkeley, and an M.B.A. from the University of Southern California.



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

### Agenda June 15th

4:30 Board Meeting

5:30 Social Time

6:00 Dinner Hour

7:00 1 Hr CPE Program \$35/\$40

\$35 for Member pre-registration before midnight on the Thursday 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 \$45 and \$50 respectively. To make a reservation go online to our web site [www.eaoc.org](http://www.eaoc.org) and select the sign up button next to the event you would like to attend and follow the prompts. If you incur any difficulties signing up contact Donna Miller EA at 562-424-3088 or Lisa Newton EA at 562-267-0351

## PRESIDENT'S MESSAGE

by Patti Kappen EA



It is hard to believe that my term as President of the Orange County Chapter of Enrolled Agents is soon to be over and this is my last President's Message. I have actually been President for almost nineteen months and it seems like I only started yesterday and a lifetime ago at the same time. A lot has happened in nineteen months; a lot of healing and a lot of growing. What I have learned in the past year and a half is what a privilege and responsibility it is to be a Chapter President. I also learned the biggest lesson: you are never alone. I became President at an unexpected time and was somewhat daunted at the idea. No sooner did it happen however, and CSEA was supporting me as were my own Board Members and Chapter Members. It was such a smooth transition that to this day I am surprised by the efficiency of the whole system we have in place to handle whatever may occur on the chapter level – no problem too big, no problem too small.

We started off slowly reorganizing and getting back on track and then focusing on the Chapter's business. I have been on the Education Committee in some capacity since I went on the Board and feel it is one of the Orange County Chapter's greatest strengths. It took time to discover "what worked and what did not work" and to create an education niche for ourselves in the Tax Preparer Community. In the last year I think we have done that. Our goal is to offer courses that cannot be easily found anywhere else: live classes, with good instructors at affordable prices. We have discovered that there are certain topics that people want live, they want to have a small to moderate sized class and the ability to have one on one with the instructor. We plan to deliver those courses.

I am really proud of the great strides our Board has made in the area of Education, we have been planning for many years and this year saw many of these plans come to fruition we intend to keep looking for ways to improve and develop our programs.

Of course, none of our accomplishments could be done without Members, and thanks to our Membership Committee and in part to our exposure at our different classes, our membership is growing. At last count we have four hundred and thirty five members. Although all our new Members are not currently EA's, our goal is to give them the support they need to get there at the pace that works for them. In the meanwhile, we have more people willing to be involved in the growth and future of our Chapter. I hope that future might also include our Chapter starting to do some community service. We have been focusing on many important things over the last few years and I think it is time we expanded in this direction. We had our first annual "Shred It Day" in January, which was a client and chapter benefit. I know we will do this again next year but I think we can and will do more.

I was told that a Chapter President has to leave behind a legacy, I thought, oh my, isn't it enough to do the job? I was not sure what kind of legacy I could even leave, if any actually. I am not sure if I did or will, but if I would leave one, it would be for a future of peace and harmony. It is not always easy, but I believe, if you choose to, you can always work in harmony. You can always choose to value someone's uniqueness and to respect someone else's opinion. I believe that our work for this Chapter should never be about



### The Tax Professionals

#### President

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(562) 267-0351, [lisa@eanewton.com](mailto:lisa@eanewton.com)

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*continued from page 2*

our egos, but about our commitment to the continuation of the efforts of the many people who came before us and brought us to where we are today. We are a dynamic Chapter and our Members are powerful and have the ability to influence and direct our future and that they can accomplish great things for this Chapter. My belief is that when power is clothed in kindness and compassion it becomes many times more effective. If I contributed at all to this attitude continuing in our Chapter, I would feel that I am leaving behind something of value. The last thing I would like to do in this letter is to thank the Officers, Board of Directors and volunteers of the Orange County Chapter of Enrolled Agents; they are an amazing group of people. They have risen to every crisis and every call for help. They are talented, and self sacrificing when it comes to giving of their talents and their time. It is said, that there is gold in every person, you only need to look. You do not have to look very hard when you are looking at my Board and my volunteers; they shine so bright your eyes almost hurt looking at them and of course your heart is filled with gratitude for who they are and how much they are willing to give. I have said it before and I will repeat it many times I am sure: It has been an honor and a privilege being President of such an extraordinary Chapter, and I will always appreciate the support they gave me and the dedication they have shown this Chapter.

*Patti*

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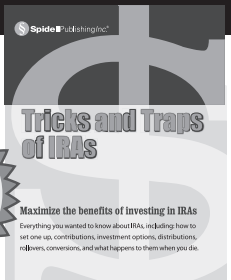
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# Congratulations

## to OCEA's newly elected Officers and Directors

### President

**Russell Fox**

### 1st Vice President

**John Kristianson**

### 2nd Vice President

**Donna Miller**

### Secretary

**Patricia Yeckel**

### Treasurer

**Robin Miller**

### CSEA Director

**Patti Kappen**

### Chapter Directors

**Dan Carlberg**

**Devang Mehta**

**Lori Page**

**John Rumbold**

**David Shashoua**

The Members named above were elected to office by the general membership of OCEA at the May 18th dinner meeting. Their one-year term of office will begin after the installation ceremony that will take place at the June 15th dinner meeting to be held at the Phoenix Club of Anaheim. The address and directions to the Phoenix Club are listed on the front cover. OCEA's Past President, Dale Quelle, will preside over the installation ceremony and will administer the oath of office to the newly elected officers and directors.



# Quickies From The Quill

From your OCEA Board....

- The OCEA Board retreat will be held June 16-17 at the UCLA Conference Center at Lake Arrowhead. Any full Members or Associate Members are welcome to join us for this retreat if you have any interest in helping out on the board or on a committee this coming year. The Chapter will pay for lodging for the one night for interested Members who attend. Meals are also included this year. This is a great opportunity to get to know other Members better and really get involved in the Chapter. Members who bring non-member spouses will need to pay a fee of \$125 to cover the meals. Dan Carlberg is in charge of the retreat and will take your reservation until June 10.
- The Board is very happy with the increased number of Members making their reservations online, and we appreciate your cooperation with our earlier requests. This makes the dinner meeting process much easier and our volunteers can be more efficient with their time!
- Our election of Officers and Board Members took place at the May dinner meeting. Look for your new list of officers and board members in the newsletter. There were no write-in candidates nominated.
- We are finalizing all the plans for the CTEC course from September 6-November 18, to be held at South Coast College in Orange. If you know of anyone who wants to take the basic tax class and become a CTEC, please let them know. If you are interested in teaching a couple of weeks of this class or in being a "teaching assistant", please let John Rumbold know.
- If you can't make it to the retreat but you'd be interested in being a Committee Chair (full Members only please) or being ON a committee, please contact Russell Fox, who will be our new President for the coming year. He hopes to get enough volunteers for every committee.

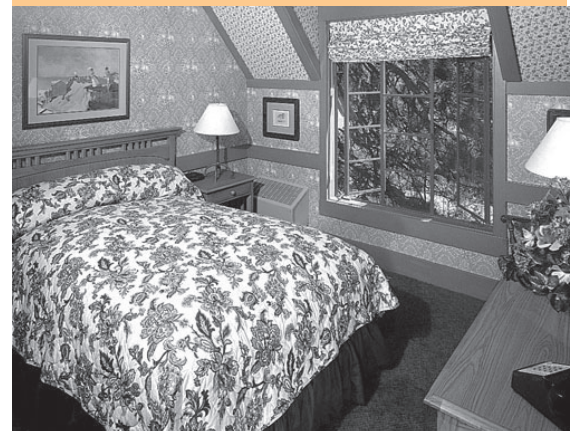
Chapter Secretary, Patricia Yeckel, EA



## Make 2010 a year to get involved

Please join us on June 16th and 17th for OCEA's annual planning retreat at the UCLA Lake Arrowhead Conference Center located on the picturesque shore of Lake Arrowhead. At the meeting, committees are formed, and the operating budget for OCEA set. All members interested in volunteering and contributing are invited to attend. The Chapter will pick-up the room charge for Members who attend. Let's keep OCEA among the premier chapters in the country.

Daniel J. Carlberg  
Retreat Committee Chairman



# Embark on a New Career in Tax Preparation

## Earn Extra Income



**California requires registration by CTEC\* to prepare taxes for a fee in the state.**

**The Orange County Chapter of the California Society of Enrolled Agents invites you to enroll in a CTEC\* approved 60-hour Qualifying Education classroom course taught by skilled Enrolled Agents.**



**Classes start Monday, September 6<sup>th</sup> to Thursday, November 18<sup>th</sup>**

Monday and Thursday evenings 6:30 PM – 9:30 PM

South Coast College, 2011 W. Chapman Ave., Orange, CA 92868

¼ mile east of the 57 Freeway at Chapman

60 total hours of education, 45 Federal and 15 California

\* California Tax Education Council ([www.ctec.org](http://www.ctec.org))



### Curriculum Includes:

- Tax History, Accounting Periods & Methods
- Overview of Tax Forms, Marital Status, Filing Status
- Earned Income, Wages, Tips, Etc.
- Standard Deduction, Personal Exemptions
- Deducting the Children & Other Dependents
- Child Tax Credit, Child & Dependent Care Credit
- Unearned Income, Interest, Dividends, Etc.
- Itemized Deductions; medical, Interest, Taxes
- Itemized Deductions; Casualty Losses, Contributions
- Tax Benefits of Education
- Retirement Income, Pensions & Social Security
- Depreciation
- Capital Gains & Sales of Home
- Retirement Planning
- Rental Income & Other Passive Activities
- Travel, Entertainment, & Home Office Expenses
- Estimated Payments, Underpayments
- Amended Returns
- Ethics
- Plus California adjustments and treatment of the above

### Course Registration Form

**\$399 for the course including textbooks (\$425 after August 20)**

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Zip: \_\_\_\_\_

Daytime Telephone: \_\_\_\_\_

Email: \_\_\_\_\_

Check ☐ Payable to **OCEA**

Visa ☐ M/C ☐ Amex ☐ Card # \_\_\_\_\_ Exp. Date \_\_\_\_\_ Security Code \_\_\_\_\_

Date Signed \_\_\_\_\_ Signature \_\_\_\_\_

#### Mail, Fax or email to:

OCEA  
C/O John Rumbold, EA  
3 Winterhaven  
Irvine, CA 92614

**Fax:** 714-242-1888

**Email:** [jrumbold@rfta.biz](mailto:jrumbold@rfta.biz)

**Questions:** 714-425-7202

**Class size limited  
Enroll early**

PLEASE NOTE: It is OCEA policy not to issue refunds once a student has registered for a course. However, a written request can be submitted to OCEA for consideration at the next Board Meeting in the following three cases; (1) Cancellation at least one week before the event, (2) a medical emergency preventing the registrant from attending, or (3) a death in the family. \$160 of the course fee is non-refundable to cover the textbooks which cannot be returned. [www.eaoc.org](http://www.eaoc.org)

# IRS SPECIAL ENROLLMENT EXAM COURSE

## SESSIONS BEGINNING AUGUST 7, 2010

The Orange County Chapter of the California Society of Enrolled Agents is offering a review class to prepare YOU for the new IRS Special Enrollment Exam. The three parts coincide with the new structure of the exam.

Part 1: Individual Taxation  
AUGUST 7, 14, 21

Part 2: Partnerships, C Corporations, S Corporations, Fiduciaries and  
other topics  
SEPTEMBER 11, 18, 25 AND OCTOBER 2, 2010

Part 3: Practice before the IRS, Power of Attorney, Ethics and  
other topics  
OCTOBER 23, 2010

Course Fee: \$950 for the three parts. The cost of the textbook is included.  
Registration for taking Parts 1, 2 or 3 separately available – Call 949-496-1174 for price  
Location: South Coast College, 2011 W. Chapman Ave., Orange, CA 92868  
Time: 8:00 AM to 3:00 PM  
Instructors: Kathleen Rossow EA, Vicki Mulak EA, Norm Schmidt EA, Donna Miller EA

Enclose your check made payable to: Orange County Chapter, CSEA. OR charge to your credit card.

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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.



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**POSITION AVAILABLE** TaxResources, Inc. is hiring tax professionals for the 2010 tax season! Positions are available at our Orange County and Sacramento locations. Enjoy Flexible hours and enjoy great pay. To find out more about our company and our job opportunities, and to apply online, please visit our website at <http://jobs.taxaudit.com>. Carolyn Richardson (888) 701-9695 Ext 12253. 02/10

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**BI-LINGUAL (SPANISH-ENGLISH) EA WANTED** P/T to F/T for tax season. UltraTax experience helpful. San Juan Capistrano office. Contact Patti Kappen at patti@sanjuanfinancial.com. 12/09

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# *What are the differences between Enrolled Agents and other tax professionals?*

*Only Enrolled Agents are required to demonstrate to the IRS their competence in matters of taxation before they may represent a taxpayer before the IRS. Unlike attorneys and CPAs, who may or may not choose to specialize in taxes, all Enrolled Agents specialize in taxation. Enrolled Agents are the only taxpayer representatives who receive their right to practice from the U.S. government (CPAs and attorneys are licensed by the states).*

## **UPCOMING PROGRAMS & EVENTS**

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
June 15, 2010	Dinner Meeting	1	Taxes & Online Gambling	Phoenix Club
July 20, 2010	Dinner Meeting	2	Ethics	Phoenix Club
August 17, 2010	Dinner meeting	1	Elder Abuse and Taxes	Phoenix Club
Aug 7- Oct 23, 2010			Special Enrollment Exam Course	South Coast College
Sept 6 - Nov 18, 2010			CTEC Course	South Coast College