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Orange County Chapter  
California Society of Enrolled Agents  
The Tax Experts  
OCEA Newsletter Editor  
Dale Quelle, EA  
14340 Bolsa Chica Rd., #A  
Westminster, CA 92683  
Phone 714-899-2221

UPCOMING PROGRAMS and EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
July 9 - Sept 10	Special Enrollment Exam Course (10 Saturdays)			Concordia University, Irvine
July 19	Dinner Meeting	2 hrs	Pass Through Entities	Phoenix Club of Anaheim
November 17 & 18	2 Day Seminar	16 hrs	Fall Update Seminar	Phoenix Club of Anaheim



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

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Issue 1

JULY, 2005

2 HOURS CPE PROGRAM (CTEC Approved)



- EA EXAM COURSE (SEE)  
A 10 week class to prepare for the Special Enrollment Exam will begin July 9th. (See page 4).
- SAVE 10% on document destruction services. Call Cita@ Mobile Shred 714-635-2181 Ext 114

Pass  
Through  
Entities

Presented by  
Vicki Mulak, EA



This is a two hour Super Seminar quality class. Vicki will cover the various pass through entities and the pros and cons of using them in California. If you do any business returns at all this is a "must attend" workshop.

Vicki is the owner of American Financial and Tax in Tustin. Her firm specializes in small business clients with an emphasis on business returns. She has been a speaker for CSTAR, NTPI, Super Seminar and several other organizations, as well as various other occasions. She was the 1996 recipient of the U.S. Small Business Administration's Accountant Advocate of the Year.

AGENDA  
July 19th, '05

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

Meeting Location

Phoenix Club  
1340 Sanderson Ave, Anaheim  
(57 Freeway to Ball Rd exit, then  
EAST to Phoenix Club Dr, turn  
RIGHT to Sanderson Ave)

Wear your name badge and be  
recognized.



\$45 for pre-registration before 4:00 P.M. on the Friday prior to the dinner meeting; \$55 for on-site registration.  
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.

DINNER MENU

- Top Sirloin Steak, Medium Rare
- Chef Choice Fish
- Stuffed Baked Potato
- Fresh Steamed Vegetables
- Bay Shrimp Salad
- Garden Green Salad, 2 Dressings
- Fresh Sliced Seasonal Fruit
- Rolls & Butter
- Chocolate Cake
- New York Cheesecake
- Coffee, Decaf, Hot & Iced Tea

ALL YOU CAN EAT BUFFET



PRESIDENT'S MESSAGE  
by Lisa Newton, EA



We are beginning a new fiscal year for OCEA, as your new president it is my goal to get more involvement from all our members. I would like to see the attendance at dinner meetings to continue to grow as well as the attendance at chapter education opportunities.

We have several new members to our board as well as some returning members to help me in that endeavor. We have Peggy Ligor as 1st V.P. Peggy has held many positions on the board and is well equipped to put together outstanding dinner topics for our meeting. We have Cathy Patel moving up from Secretary to 2nd V.P. Cathy has been on the board for three years now and she will be handling the dinner reservations using the website email as it was set up last year. Cathy will also remain the Scholarship Chair. Dan Carlberg has relinquished the position of Treasurer that he has held for the last few years to become our Secretary. Patti Kappen is on the board for her second year taking over the job of Treasurer. Jack Allen is new to the board and he will be Chairman of Education. Debbie Harris will be returning for her third year as Membership Chair. Meg Shields is returning for her second year as PIA Chair. Ken Noland is new also and Ken will be Chairing Bylaws and Retreat. Neal Gallaway has been instrumental in setting up our website and he will continue to improve it; he also handles CTEC and technical support at our various functions. Bill Geideman as our immediate Past President will be offering us guidance as well as Chairing Legislative. That is your new board.

We also have many volunteers that help us with a variety of tasks that are not on the board. We are a volunteer organization and we are only as strong as our volunteers. So if you have an expertise in an area and would care to offer up your services we will gladly accept. Please feel free to offer up suggestions for education or anything else you would like to see us do. We can all be reached by our emails that are published in the newsletter.

I hope we hear from you.

~ Lisa

TAX TEASER by Dale Larsen, EA

PASS THROUGH ENTITIES: Partnership A purchased a tract of land for investment for \$50,000. They immediately sold the land to Partnership B for \$70,000. The fair market value of the land at the time of sale was \$75,000. Betty owns 50% of Partnership A. Betty owns 30% and her mother, Irene, owns 30% of Partnership B. All other partnership owners are not related to Betty, Irene, or each other. Identify the nature and the amount of gain (loss) Partnership A should properly report for the tax for the year of the sale.

- A. Partnership A should report a short-term capital gain of \$20,000.
- B. Partnership A should report an ordinary gain of \$20,000 because the sale was made to a related party.
- C. Partnership A may elect to defer the \$20,000 capital gain on the sale of the property.
- D. Partnership A should report \$25,000 capital gain on the sale of the property.

ANSWER: A

Chapter Phone:  
800-797-1410



The Tax Experts

President  
Lisa Newton, EA  
1901 E Lambert Rd #103  
La Habra, CA 90631  
(562) 267-0351, lisa@eanewton.com

1st Vice President  
Peggy Ligor, EA  
650 N San Jacinto St # C  
Hemet, CA 92543  
(951) 658-0210, pmlea@ligoritax.com

2nd Vice President  
Cathy Patel, EA  
2052 Newport Blvd, Ste 6  
Costa Mesa, CA 92627-7158  
(949) 515-2862, taxmatters@sbcglobal.net

Secretary  
Dan Carlberg, EA  
9774 Katella Ave, Ste 102  
Anaheim, CA 92804-6449  
(714) 774-8129, djcarlberg@sbcglobal.net

Treasurer  
Patty Kappen, EA  
31726 Rancho Viejo Rd, #215  
San Juan Capistrano, CA 92675  
(949) 496-1174, patreceaa@aol.com

Directors  
Jack Allen, EA  
6321 Dashwood St  
Lakewood, CA 90713-2015  
(562) 292-3806

Neal Gallaway, EA  
1669 E. Lincoln Ave  
Orange, CA 92865  
(714) 637-4339, nggallaw@sbcglobal.net

Debbie Harris, EA  
5848 Naples Plaza #204  
Long Beach, CA 90803  
(562) 438-6636, debbieha@aol.com

Ken Noland, EA  
17461 Irvine Blvd #M  
Tustin, CA 92780-3039  
(714) 505-1925, ken@companyco.com

Meg Shields, EA  
3474 Second St  
Norco, CA 92860  
(909) 735-8299, mmegg2003@yahoo.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, Ste 150  
Tustin, CA 92780  
(714) 832-4633, joni@abt-tax.com

Immediate Past President  
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18311 Gramercy Dr  
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Mobile: (714) 313-5662  
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FAX 916/366-6674  
www.csea.org (Public)  
www.enrolledagent.org (Member)  
Email: lcole@csea.org



- ☐ Mr.  
☐ Mrs.  
☐ Ms.

**PROFESSIONAL ASSOCIATE APPLICATION**  
(Please Print All Information)

Last Name		First Name or Initial		Middle Name or Initial		Nickname	
Name as you wish it to appear on your Membership Certificate (if different from above). Note: Professional designations are not included on certificates.						Birth Date	
<b>Business Address</b>							
Firm Name (if any)							
Street				Apt / Suite #			
City				State		Zip	
Telephone Number				Fax Number			
Email Address							
<b>Home Address (If different from business address)</b>							
Street				Apt / Suite #			
City				State		Zip	
Telephone Number							
I prefer CSEA <b>mail</b> be sent to my:							
<input type="checkbox"/> Home Address				<input type="checkbox"/> Business Address			

**Are you registered by the California Tax Education Council?**  
**Have you ever been an Enrolled Agent?**

I am lawfully engaged in the practice of tax and not currently or previously defined in §10.3(a) through (d) of Circular 230. I hereby petition for Professional Associate recognition by the California Society of Enrolled Agents. I understand that this recognition may be terminated by me at any time, or by the Society for non-payment of dues, failure to meet continuing education requirements\*, notification of my suspension from eligibility to practice, or as stipulated in the Bylaws and rules of the Society.

I understand and will abide by all applicable provisions of the California Society's Bylaws and the National Association's Code of Ethics and Rules of Professional Conduct.

Dues are not deductible as a charitable contribution for tax purposes, but may be deductible as a business expense. Society dues include the publication *California Enrolled Agent*, currently published nine times per year.

☐ I would also like to join NAEA (National Association of Enrolled Agents) for an additional \$160.00.

☐ My payment of \$150.00 for the first year's dues is enclosed.

Charge \$\_\_\_\_\_ to my:  
☐ Visa ☐ Mastercard ☐ AMEX ☐ Check Enclosed

Credit Card#	Expiration date
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ID # _____	Exp Dt. _____	Cert Dt. _____	

**Please take a moment to answer the following questions, so that we can serve you better!**

- How long have you been preparing tax returns? \_\_\_\_\_
- What type of practice do you have?  
☐ Self-employed ☐ Work in a firm ☐ Other
- If self-employed, do you have other tax preparers on staff? ☐ YES ☐ NO
- How many returns do you prepare a year? \_\_\_\_\_
- How did you find out about the California Society of Enrolled Agents?  
☐ An EA ☐ Online ☐ Newspaper ☐ Other
- In what areas of tax do you practice?  
☐ 1040 ☐ 1041 ☐ 1065 ☐ 1120 ☐ 706
- Would you like information on becoming an Enrolled Agent? ☐ YES ☐ NO

\* Continuing education requirements are determined by the National Association and are currently 30 hours per CPE year (2/1 - 1/31).

ID / LICENSE NUMBER	
Signature (required for all applicants)	Date
Chapter (If left blank, you will automatically be affiliated with a Chapter)	
Sponsor (optional)	

**IMPORTANT: You MUST check the following box to ensure you receive CSEA information. We do NOT transfer your fax number or email address to third parties.**

☐ I consent to receive communications sent by or on behalf of CSEA and its Chapters via email, telephone, or fax.

**TAX RESEARCH RESOURCES *Where can we find it...?***



by Cathy Patel, EA

• [www.enrolledagent.org](http://www.enrolledagent.org) IRS bulletins, indexed and searchable. 425 individual Bulletins covering over 3700 issues back to 1996. New Bulletins are added each week.

• [www.caltax.com](http://www.caltax.com) California tax info. Best areas: Hot News & Notes, Tax Links°

• [www.socialsecurity.gov/planners/calculators.htm](http://www.socialsecurity.gov/planners/calculators.htm) Three different retirement benefit calculators, from simple to complex. Online help for estimating retirement income and expense at: [www.quicken.com/retirement/planner](http://www.quicken.com/retirement/planner) or [moneycentral.msn.com/retire/home.asp](http://moneycentral.msn.com/retire/home.asp) or [www.fool.com/Retirement/Retirement.htm](http://www.fool.com/Retirement/Retirement.htm)

• An interesting article by David Braze at: [www.fool.com/retirement/care/04.htm](http://www.fool.com/retirement/care/04.htm)

• Reverse Mortgage info, AARP site: [www.aarp.org/revmort-decisions/](http://www.aarp.org/revmort-decisions/) or [www.AARP.org/revmort/list](http://www.AARP.org/revmort/list)

• The IRS provides info for Charities & Non-Profits, (Exempt Organization function) with a search feature to verify that an organization is qualified at: [www.irs.gov/charities/index.html](http://www.irs.gov/charities/index.html)

• The IRS Publication 78, Cumulative List of Organizations, is also available online.

• Used car pricing info: [www.edmunds.com/](http://www.edmunds.com/) or [www.nadaguides.com/](http://www.nadaguides.com/) or [www.kbb.com/](http://www.kbb.com/)

• Info, Schwab Fund for Charitable Giving: [www.schwabcharitable.com/vehicles\\_giving.html](http://www.schwabcharitable.com/vehicles_giving.html)

• Online EIN applications: [https://sa2www4.irs.gov/sa\\_vign/newFormSS4.do](https://sa2www4.irs.gov/sa_vign/newFormSS4.do)

• Per diem rates - domestic per diem rates for Federal employees: [www.policyworks.gov/perdiem](http://www.policyworks.gov/perdiem)

• Foreign per diem rates, Federal employees [www.state.gov/m/a/als/prdm/](http://www.state.gov/m/a/als/prdm/)

• Base travel rates are established by the Secretary of Defense and can be found at: [www.dtic.mil/perdiem/perdiemrates.html](http://www.dtic.mil/perdiem/perdiemrates.html)

• Taxpayers on the receiving end of a scam should contact the Treasury Inspector General for Tax Administration (TIGTA) at toll-free fraud referral hotline: (800) 366-4484; fax: (202) 927-7018; Mail: TIGTA Hotline, PO Box 589, Ben Franklin Station, Washington, D.C. 20044-0589; TIGTA website: [www.ustreas.gov/tigta](http://www.ustreas.gov/tigta)

• The Free File Initiative: [www.irs.gov/app/free\\_file/welcome.jsp](http://www.irs.gov/app/free_file/welcome.jsp)

• Charities and Nonprofits e-filing: [www.irs.gov/charities/index.html](http://www.irs.gov/charities/index.html)

• Calif AB 205, the California Registered Domestic Partner Rights and Responsibilities Act of 2003 becomes effective January 1, 2005. Complete list of rights: [www.Lambdalegal.org](http://www.Lambdalegal.org)

• Taxpayer Assistance Centers phone #'s: [www.irs.gov/localcontacts/index.htm](http://www.irs.gov/localcontacts/index.htm) (Please note, these phone numbers are for scheduling or changing appointments only.)

• General Federal Tax Info, Tax Policy Ctr: [www.taxpolicycenter.org](http://www.taxpolicycenter.org)

• Teacher Credential number required: The current credential number should be easy to obtain from school's district office or the Calif Commission on Teacher Credentialing (CTC). Email your request for a credential number to: [credentials@ctc.ca.gov](mailto:credentials@ctc.ca.gov) Include teacher's name, Social Security number, and address or phone number.

• Also get credential number and issue date for public school teachers by entering the teacher's first and last name at: [teachercred.ctc.ca.gov/teachers/index.jsp](http://teachercred.ctc.ca.gov/teachers/index.jsp)

• You can retrieve credential number, issue date for all other teachers (parochial, private, etc.) by entering teacher's Social Security number and date of birth at: [teachercred.ctc.ca.gov/teachers/PersonalSearchProxy](http://teachercred.ctc.ca.gov/teachers/PersonalSearchProxy)

• State, Federal Telephone Numbers: Current phone numbers and info for Calif tax agencies and the IRS may be found at [www.enrolledagent.org/members/info/numbers.asp](http://www.enrolledagent.org/members/info/numbers.asp).

• Official California Legislative Info: Online resource for Revenue Rulings from 1954 to present (svc appears to be approx one year behind): [www.taxlinks.com](http://www.taxlinks.com)

• To find a complete list of NAICS code: [www.census.gov/naics](http://www.census.gov/naics)





**BECOME A BETTER TAX PROFESSIONAL - JOIN CSEA!**

Are you a seasoned tax professional? Or are you just starting your career in the tax profession? Either way, CSEA is here to help further your success. Our members include some of Orange County's best minds in the tax business. CSEA members are a diverse group of tax professionals who have attained vast knowledge in various specialties of taxation - tax preparation, audit and appeals representation, tax collection, international tax issues, and practice management.

Join CSEA and take advantage of the many resources available to expand your horizons. Plan now to attend our dinner meetings of the Orange County Chapter of Enrolled Agents, held monthly on every third Tuesday at The Phoenix Club of Anaheim, starting at 5:30 P.M. Directions to The Phoenix Club are on the front page. You need NOT be an Enrolled Agent to join. Associate's status in CSEA is available to CTEC tax preparers. Regular membership is available to all EA's, CPA's and attorneys. Associates and regular members enjoy the same privileges. Fill out the application form on page 6 and follow the instructions to return it to CSEA with your payment.

ENROLLED AGENT EXAMINATION COURSE FORM

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CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_  
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CREDIT CARD # \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ EXPIRATION DATE \_\_\_\_\_  
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Mail form and your payment to:  
Bill Geideman, EA  
18311 Gramercy Dr  
Santa Ana, CA 92705-2057

ENROLLED AGENT EXAMINATION COURSE Beginning Saturday, July 9

OCEA will present our ten week course on preparing for the Special Enrollment Exam. The course will begin on Saturday, July 9th and continue each Saturday - from 8:30 a.m. to 3:30 p.m. - until the weekend just before the exam date on September 21st and 22nd. There will be no class scheduled over the Labor Day weekend.

Classes will be held at Concordia University in Irvine. The Concordia University location gives us a real classroom environment and plenty of room to accommodate the extra students our program attracts during the final days of registration. Last year we turned away some late registrants because of exceeding the capacity of the room.

The cost for the ten week course is \$600 including the course study materials. Special discounted prices are available for returning students and for those who are taking only one or two parts of the exam.

For additional information contact Bill Geideman, EA at (714) 669-0453 or by e-mail at [billstaxx@earthlink.net](mailto:billstaxx@earthlink.net).



Bill Geideman, EA

The CLASSIFIEDS

**FAST GROWING LA MIRADA FIRM** seeks a corp. tax professional for a full-time position w/ benefits. The qualified applicant will have strong background in tax preparation, including individual, corporate, and partnership tax preparation. Experience in IRS/FTB negotiation, collections and representation is a plus. Candidates who are a CPA or an EA are a plus. Must have strong computer skills. Experience w/ defined benefit planning is a plus. Fax resumes to 562-404-3126 or e-mail [nathan@liberatorecpa.com](mailto:nathan@liberatorecpa.com)

**AVAILABLE OFFICE SPACE** in Irvine. Airport area windowed office in Koll Center mid-rise building. 11' by 16' plus shared secretarial area and kitchen with 3 EA's and CPA's. Furnished or unfurnished \$600 per month. 18401 Von Karman #260. Call Jim Demetriou, EA at (949) 261-2111.

**BANKRUPTCY.** Have questions regarding bankruptcy, business formations or business litigation? Call a certified specialist in personal and small business bankruptcy with 25 years of experience practicing law in Orange County. Call Rick Barnett, Barnett & Rubin (AV rated), 949-261-9700 or [rick@barnetttrubin.com](mailto:rick@barnetttrubin.com)

**TAX PRACTICE** for sale in Placentia of approximately 50 clients. Owner retiring. Contact Ed Metsker EA at (714) 998-3711.

**OFFICE SPACE AVAILABLE - ANAHEIM** Located within a two-story professional CPA office. Shared reception, kitchen area, conference Room. Internet access. \$350/month. Call Lee Akin, EA (714) 491-9500 Strayer Saylor and Associates, Inc.

**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.

**OFFICE SPACE AVAILABLE - Laguna Hills** Located in Hillside Plaza, a mid-rise building. 10' x 16' office. Share reception, secretarial and kitchen area with 4 EA's. \$600/month. 23161 Mill Creek Drive, Suite 350. Call Dale Lankford, EA @ (949) 768-8336

*PLEASE NOTE: Classifieds are available for OCEA members & associates to advertise items for sale or rent, want ads and employment opportunities. Ads will run for two consecutive months free of charge (or longer based on space available. Please let us know when your ad is no longer needed). Email to [4quelle@msn.com](mailto:4quelle@msn.com) or FAX your ad copy to 714-899-2224. Be sure to include your name and phone number or email.*



WELCOME

NEW MEMBERS!

- Carol Aarsleff, EA
- Ismail Bharmal, EA
- Joyce Cheng, EA
- Jeffrey Galante, EA
- Ruth Poh, EA
- Terrie Shay, EA
- Kevin Winter, CPA
- SueAnne Yip-Trudgeon, EA
- Sung Lim, EA
- Nhat Tran, EA
- Darla Zero, EA

Website Waves

HOPEFULLY, by now you have all had a chance to see the redesigned chapter website. If you haven't yet looked at it, please do. We want this website to be a good tool for all members to use & reference. While tax season was upon us, there was not much done to the website, but now that the pressure of the season is off, there is more time to update the website. Please take the time to let your suggestions be known by e-mailing me at [webmaster@eaoc.org](mailto:webmaster@eaoc.org). All suggestions greatly appreciated! All suggestions will be reviewed by a committee of website volunteers for feasibility & if it takes money to accomplish the idea, we will present it to the Board for approval.

Again thanks to all for your ideas & support!

Neal Gallaway, EA, ATP  
Your Webmaster

Here are some handy e-mail addresses you may want to add to your address book:

**[webmaster@eaoc.org](mailto:webmaster@eaoc.org)**  
For reporting any trouble or upgrade ideas regarding the chapter website ([www.eaoc.org](http://www.eaoc.org)). All suggestions greatly appreciated!

**[info@eaoc.org](mailto:info@eaoc.org)**  
For requesting information about our chapter. All of these requests go to the chapter secretary.

**[newsdesk@eaoc.org](mailto:newsdesk@eaoc.org)**  
For ideas or articles you would like to see in the newsletter.

**[reservation@eaoc.org](mailto:reservation@eaoc.org)**  
For making chapter dinner reservations.  
*Note: All reservations must be received (as determined by the date stamp on the e-mail) by noon on the Friday before the dinner meeting.*

