

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 11 May 2009

Welcome New Members

Kelly Dagnen
David Harris, EA
Chie Onuma, EA
Hector Ramirez
Scott Rinderer



May Dinner Menu
Chicken Cordon Bleu
Chef's Choice Fish
Whipped Potatoes
Green Beans
Almandine
Garden Green Salad
Assorted Desserts

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 419 Members strong and proud to be the largest Chapter of CSEA.

May 19th Program
1 Hr CPE Program

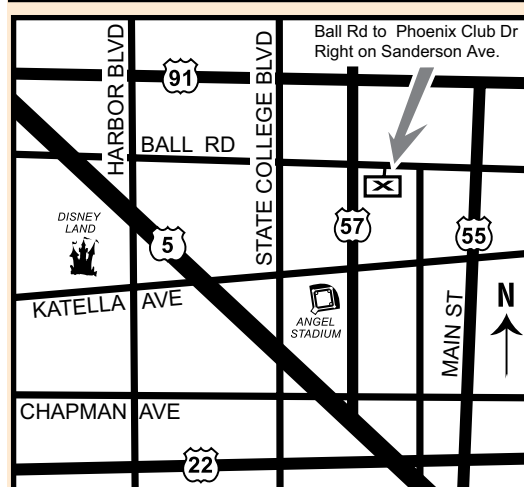
Updated Bankruptcy Procedures with Rick Barnett



This 1 hour seminar discusses who can file bankruptcy under which chapters and what can and cannot be discharged.

Come and hear attorney, Rick Barnett, discuss bankruptcy and tax discharge issues. Mr. Barnett has thirty years experience as bankruptcy counsel and he is a State Bar certified bankruptcy specialist as well as a California Central District bankruptcy mediator.

Mr. Barnett will allow for time after his presentation to answer questions from the audience.



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

Agenda May 19th

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 Patti Kappen EA



April 15th has come and gone, it hardly seems possible. I hope you all had a very successful tax season and by now are rested and already working on extensions! The Board is back to business as usual – keeping the Orange County Chapter of Enrolled Agents the biggest and best chapter in California. Toward this end, please be sure to come on May 19th for elections of new Officers and Board of Directors. This is an important meeting, please come.

As you already know, one of our main goals is to offer our Members high caliber educational opportunities locally and at a fair cost. We have been working this year and have some great seminars and classes planned and being planned. The first on our agenda is going to be a special seminar by Brian and Jean Gates/ American Academy of Tax Practice on June 22nd and 23rd. The topic will be an Introduction to Taxpayer Representation. This is a seminar you won't want to miss! Remember, these days we are all in the representation business and can use all the help we can get to assure that we do the best jobs for our clients. We are also starting our annual SEE course on July 11th (six Saturdays) and for the first time we are offering the sixty hour Basic Course starting on September 14th. (Tuesdays and Thursday evenings - 10 weeks) The shorter seminars that we are working on are Intermediate Partnerships and Trusts, Debt Cancellation and AMT. If you have any other ideas or input on these seminars, please contact me. It is easier to plan when we know what you want.

Our annual planning retreat is June 18th and 19th at the Inn at Rancho Santa Fe. This is a great opportunity to come and figure out a way you can help your Chapter. No major time commitments are required, any time will be greatly appreciated.. Contact Russell Fox for more information, or if you are interested in working with a particular Officer or Board Member, contact them directly.

Lori Cacioppo our IRS liaison has been contacted by some of our Members regarding employment with the IRS. Lori sent me a link to some helpful information. If you are interested, please contact me by email (patrecea@aol.com) and I will send you the link.

I am really looking forward to seeing you in May, it seems like a long time, and I do miss our meetings and our members. I implore you again, to come and vote for the new leaders of your Chapter and to support them in whichever ways you can.

For more information on the upcoming seminars, call me or check our website: www.eaoc.org



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Patti

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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.

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.

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.

REGISTRATON FORM

Introduction to Taxpayer Representation Seminar June 22 & 23, 2009

\$399. includes breaks and lunch

Phoenix Club

1340 S. Sanderson Ave., Anaheim California

Remittance \$ _____

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The Police are British,
The Chefs are Italian,
The Mechanics are German,
The Lovers are French
and
It's all organized by the Swiss.

Hell is Where:

The Police are German,
The Chefs are British,
The Mechanics are French,
The Lovers are Swiss
and
It's all organized by the Italians.



A CALL FOR VOLUNTEERS

OCEA needs your assistance by volunteering your time and efforts to serve on one of our many committees. We invite you to attend this year's Planning Retreat to be held on Thursday, June 18th and Friday June 19th at the beautiful Inn at Rancho Santa Fe. It's your chance to get involved and influence OCEA's direction for the coming year. OCEA's regular Members who attend will receive a free room for Thursday night then on Friday we'll adjourn. If you're interested in helping out, contact Russell Fox at rc-fox@claytonservices.com

-- Russ Fox, EA

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FOR SALE; Tax Practice located in Laguna Hills. Same location 22 years. Want to close no later than June 30, 2009. Interested parties should contact Henry Broussard 949-768-8804 3/09

CTEC preparer needed for small tax and bookkeeping practice in Rancho Santa Margarita 30-40 hours per week. Must be proficient in QuickBooks, have bookkeeping experience, and available for year round work. Email Patricia Yeckel, EA at pyeckel@canyontax.com. 3/09

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TAX TEASER by Dale Larsen, EA

Samuel, a civil engineer, drives his own vehicle to various locations to inspect bridges for safety standard requirements. His employer reimburses Samuel \$400 each month for various business expenses and does not expect Samuel to provide proof of his expenses. His employer included this \$4,800 reimbursement in Samuel's 2008 W-2 as part of his wages. In 2008, Samuel incurred \$3,000 in transportation expense, \$1,000 in parking and tolls expense, \$1,800 in car repairs expense, and \$600 for expenses while attending a professional association convention. Assume Samuel uses the vehicle for business purposes only and that he maintains adequate documentation to support all of his above expenditures.

What amount is Samuel entitled to deduct on his schedule A for itemized deductions?

- A. \$6,400 of expenses subject to the 2% of adjusted gross income limitation
- B. \$1,600, the difference between his expenditures and what he was reimbursed
- C. \$0 since his employer follows non-accountable plan
- D. \$4,800 since his employer follows non-accountable plan

Answer: A

Nominees for OCEA Board of Directors

The following names have been placed on the ballot for the 2009/2010. The general election will be held at the May 19th dinner meeting. Any Member whose name is not on this list may be nominated from the floor by any other Member at the election.

President
1st Vice President
2nd Vice President
Secretary
Treasurer
Chapter Directors;

Patti Kappen, EA
Russell Fox, EA
Donna Miller, EA
Patricia Yeckel, EA
Robin Miller, EA
Dan Carlberg, EA
Sharon Kay Gordon, EA
John Kristensen, EA
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We Are OCEA

UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
May 19, 2009	Dinner Meeting	1	Updated Bankruptcy Procedures	Phoenix Club
June 16, 2009	Dinner Meeting	1	Close encounters of the IRS Kind	Phoenix Club
June 22, 2009	Seminar	16	IRS Representation	Phoenix Club