



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 12 June 2009

June 16th Program

1 Hr CPE Program

**419
Members
Strong**



Dinner Menu

German Style Pork Chops
Chef's Choice Fish
Au Gratin Potatoes
Mixed Vegetables
3 Assorted Salads
2 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.

Close Encounters of the IRS Kind

Presented by Bryan Gates, EA PhD



OCEA is very happy and honored to bring Bryan Gates to our chapter for an enlightening evening on representing taxpayers before the IRS. Dr. Gates resides in Florida with his wife, Jean. They are the dynamic duo that owns and operates the American Academy of Tax Practice. AATP as it is known throughout the industry provides tax professionals with graduate level representation seminars. AATP joins NAEA's National Tax Practice Institute to train Enrolled Agents to effectively and zealously represent clients in the three administrative functions of the IRS; Examination, Collection, and Appeals.

This 1 hour presentation will be informative for both novice as well as seasoned tax professionals. As a follow-up to this dinner meeting topic, Bryan and Jean will stay in Southern California

an extra week to offer a 2 day seminar on "Introduction to IRS Representation." This seminar offers 16 hours of CPE for only \$399. Please use the registration form in this newsletter to sign up for your only opportunity on the west coast to attend this very special event.



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

Agenda June 16th

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



I would first like to thank everyone for coming to the meeting on May 19th and voting for your new Officers and Board Directors. In November I stepped into the office of President rather abruptly, and have been working hard on the many goals our Board has set forth for our Chapter. This time, you had the opportunity to choose me yourselves and I appreciate your continued confidence. Many of last years Officers and Directors chose to stay on another year, and I am very grateful. I know I have said this before, but it bears repeating – you have a spectacular group of hard working, talented and generous people working in our Chapter. They are a tremendous contribution to the future of our Chapter.

At our June 16th meeting we will have the installation of the Officers and Directors. This will be a great time to come and meet all these wonderful people if you do not already know them. We will also be having a special guest speaker; Bryan Gates, EA from the American Academy of Tax Practice. Bryan will be staying over a few extra days to facilitate a 16 hour CPE seminar on “Introduction to Taxpayer Representation.” This is a great opportunity to hear one of the most renowned representation professionals speak on this topic. The seminar will be held at the Phoenix Club on June 22 and 23, 2009. Please see the ad and registration form in this newsletter.

After the June 16th meeting, the Officers and Board will be heading to the Inn at Rancho Santa Fe to have our Annual Planning Retreat on June 18th and 19th. All regular Members of OCEA are encouraged to attend the planning retreat if you are at all interested in getting more involved with our chapter this is the time and the place. Please call Russ Fox at (714) 225-7877 for more details.

Now that tax season has passed, we are going full speed to get our education seminars started and working on our Website. Right now these are the education seminars that are available: June 22nd and 23rd – Introduction to Taxpayer Representation with Bryan Gates, July 11th - SEE class (8 weeks), August 28th – LLC's and Cancellation of Debt with Vicki Mulak, September 14th -- our first annual CTEC/Basic Tax Course (10 weeks). Watch our Website, Newsletter and your e-mail for more information.

I hope to see you all at our next meeting June 16th. Thank you and Congratulations to all our new Officers and Board Members and thank you all those others who continue to work behind the scene for our chapter, together we strive for the best for our Chapter and our Members!

Patti



The Tax Professionals

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3 Hour classes = 20 classes, 2 times per week = 10 weeks

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- Tax History, Accounting periods & Methods, Keeping Records
- Overview of tax forms, Marital Status, filing Status
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- Deducting the Kids, Child Tax Credit, Child & Dependent Care
- Unearned Income, Interest , Dividends, Etc,
- Itemized Deductions I ; Medical Expenses, Interest, Taxes
- Itemized Deductions II; Casualty Losses, Contributions, Misc.
- Tax Benefits of Education, Hope Lifetime Credit, Etc.
- Retirement Income, Pensions, Social Security benefits
- The Sole Proprietor, Income & Expenses
- Depreciation
- Capital Gain Transactions & The Sale of your home
- Retirement Planning
- Rental Income & Expenses plus other Passive Activities
- Travel, Entertainment & Home Office Expenses
- Estimate Payments, Underpayments & Amended Returns
- Ethics
- Plus the California tax implications of the above

Registration contact.

John G. Rumbold, EA, MBA

Rumbold Financial & Tax Advisory

3 Winterhaven, Irvine, CA 92614

Phone: 714-425-7202 Fax: 714-242-1888

jrumbold@rfta.biz

American Academy of Tax Practice Introduction to Taxpayer Representation

16 HRs CPE

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fast-paced
review of
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enrolled agents.



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Mon, June 22 and

Tues June 23

8 AM - 4:40PM

Spend just two days and you'll...

- Gain new insights into the most commonly misunderstood aspects of IRS procedure and client representation.
- Learn the representation requirements in all jurisdictions: center, ACS and field
- Discover where to find the latest changes in administrative laws that govern your clients
- Be able to protect your clients against audit and collection surprises
- Explore tax settlement opportunities and dispute resolutions you may not be aware of
- Gain total awareness of all the opportunities for representing your clients
- Find out how to streamline taxpayer services without putting your clients at risk
- And even more you'll put to use immediately for your next client

Facilitators: Bryan E. Gates, EA & Jean Gates, EA

For a complete schedule,
visit our Web site at:
www.americanacademyoftaxpractice.com

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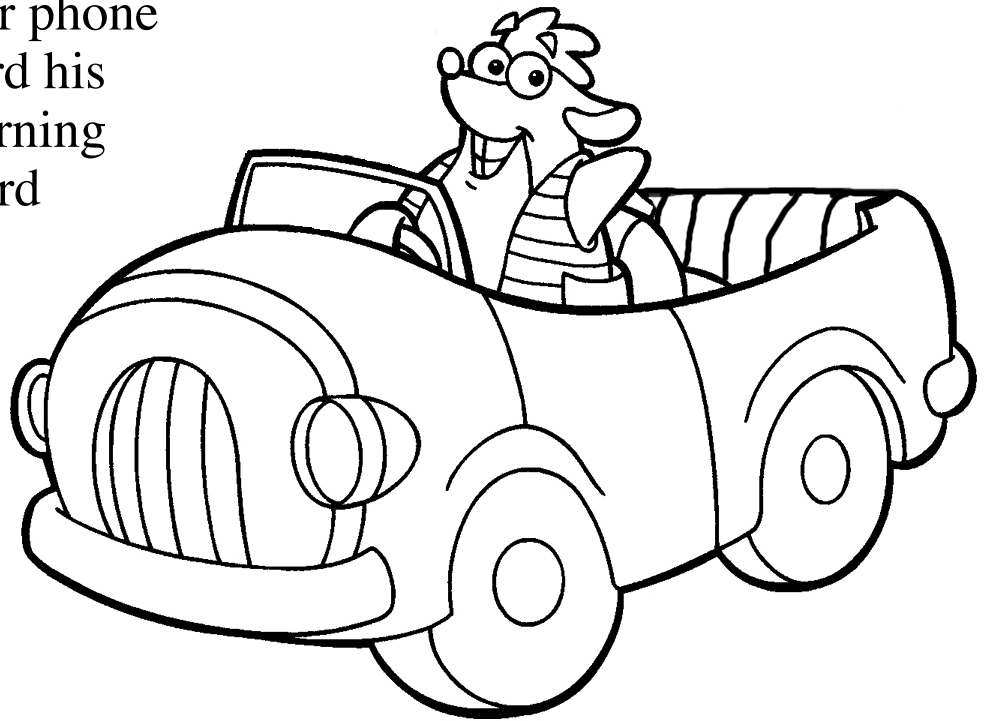
JUST for FUN!

As a senior citizen was driving down the freeway, his car phone rang. Answering, he heard his wife's voice urgently warning him, "Herman, I just heard on the news that there's a car going the wrong way on Interstate 5.

Please be careful!"

"It's not just one car," said Herman.

"It's hundreds of them!"



REGISTRATON FORM

Introduction to Taxpayer Representation Seminar
June 22 & 23, 2009, 16Hrs CPE
\$399. includes breaks and lunch

Phoenix Club
1340 S. Sanderson Ave., Anaheim California

Remittance \$ _____

Name: _____

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Fax or mail Registration Form to American Academy of Tax Practice
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THINKING OF RETIREMENT? The Enrolled Agents and CPA's of Winter Accountancy Company are interested in purchasing a tax and accounting practice from a local Southern Orange County Enrolled Agent. If you are considering retirement in the near future, please contact Brian or Kevin Winter at (949) 551-9566 or email us at Wintertax@aol.com. 12/08

TAX PRACTICE FOR SALE. 26 years same North Orange County/ Beach Community Location. Interested parties contact Mary Cumella, EA at (562) 799-5516; (714)-847-6677 or email mary@mcumella.com 12/08

OFFICE SPACE TO SUBLET in Anaheim Hills. 4875 E. La Palma Ave. Ste. 603, Anaheim CA 92807. Fully furnished 120 square foot private office in a 2,400 square foot professional tax/accounting suite. Monthly rent \$600 includes utilities (except phone). Call Faye Genadry, EA at (714) 696-7150 office or (714) 321-2660 cell. 4/09

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

Classifieds available for OCEA members & associates to advertise items for sale or rent, want ads & employment opportunities. Ads run for 2 consecutive months free of charge (longer based on space available. Let us know when your ad is no longer needed). Email to 4quelle@msn.com or FAX to 714-899-2224. Include your name & phone number or email.

TAX TEASER by Dale Larsen, EA



Ms. Cross owns a house that she rents to non-related parties. She incurred the following costs during 2008:

- \$400 to resurface a tub in the master bathroom
- \$500 to paint the kitchen after installing new cabinets
- \$2,000 to replace cabinets in the kitchen
- \$600 to replace the built-in dishwasher

How should these costs be characterized and in what amounts:

- A. \$3,100 as improvements to be capitalized and \$400 as repairs
- B. \$400 as improvements to be capitalized and \$3,100 as repairs
- C. \$3,500 as improvements to be capitalized
- D. \$2,000 as improvements to be capitalized and \$1,500 as repairs

Answer: A

Congratulations to our newly elected OCEA Officers and Directors.

President	Patti Kappen, EA
1st Vice President	Russell Fox, EA
2nd Vice President	Donna Miller, EA
Secretary	Patricia Yeckel, EA
Treasurer	Robin Miller, EA
Chapter Directors;	Dan Carlberg, EA
	John Kristiansen, EA
	Lori Page, EA
	John Rumbold, EA

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Visit our Website

The Tax Professionals

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14340 Bolsa Chica Rd. #A
Westminster, CA 92683-4868



We Are OCEA

UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
June 16, 2009	Dinner Meeting	1	Close Encounters of the IRS Kind	Phoenix Club
June 22, 2009	Seminar	16	IRS Representation	Phoenix Club
July 11, 2009	Special Event	48	Special Enrollment Exam Course	Elks Lodge, Santa Ana
July 21, 2009	Dinner Meeting	2	Ethics	Phoenix Club
August 18, 2009	Dinner Meeting	1	IRS Int'l Enforcement Efforts	Phoenix Club
August 28, 2009	Seminar	8	LLC's and Cancellation of Debt	Phoenix Club
Sept. 14, 2009	Special Event		Basic Tax Prep 60 Hour CTEC Approved Course	Elks Lodge, Santa Ana