



# 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 2007-2008 Issue 12 June 2008

June 17th Program

## REPRESENTING TAXPAYER'S BEFORE THE IRS

Presented by  
**Jennifer MacMillan, EA**

IRS compliance is BACK.. The tide has turned and the water is rising at an alarming rate.

Audits, Collections, EVERY aspect of compliance is creating new work for us all, whether we actively seek "IRS problem" clients or merely handle the occasional Audit or IRS Notice for our ongoing clients.

Please join us for the 2008 Representation Update, presented by Jennifer MacMillan, EA to get the latest news as well as tried-an-true tips for dealing with clients' IRS matters.

*1 Hour CPE*

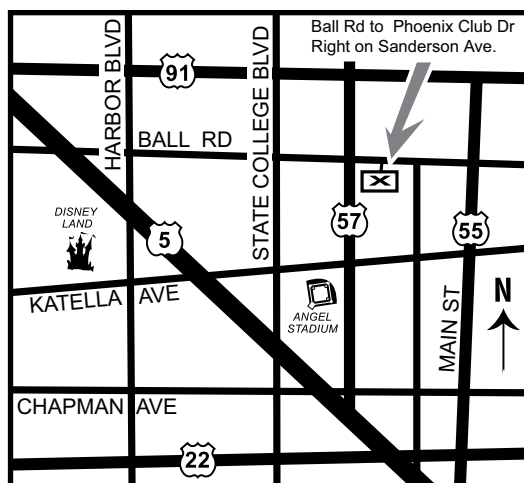


Orange Chicken  
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Green Beans  
Garden Green Salad  
3 Color Pasta  
Fresh Fruit  
Apple Strudel  
German Choc. Cake

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



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

### Agenda June 17th

5:30 Social Time

6:00 Dinner Hour

7:00 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

As the 2007 - 2008 year comes to a close, here is a recap of this Board's accomplishments. OCEA has had another successful year, as we continue to grow our organization! Our membership is the highest it has ever been with more than 419 Members at last count. Our monthly dinner/CPE meetings with local and national speakers have reached all-time high attendance records. In addition, OCEA is offering two-hour, four-hour, and eight-hour seminars on timely topics. We have also continued our SEE class, albeit in a different format. Our Budget at the beginning of the year was projected to be a negative \$15K but we ended up \$847 over Budget!! OCEA had 38 Members volunteering their time this last year. Many Thanks to all who volunteered their time and talent.

Educational highlights include the IRS Practitioner Seminar; IRS' E-file Roundtable; 2007 Fall Tax Update; Tax Software Seminar with three tax software products, QuickBooks, and CFS products represented; Audit Representation; Short Sales; Quickfinder and TaxBook Tutorials; Ethics; California Update; IRS Stakeholder Liaison; My Very First 1041; Tenants in Common; House Sale Myths; Tax Planning for Employers.

In addition to our two-day Planning Retreat to outline activities for the coming year, we held a Leadership Conference open to any OCEA Member. Each participant received a binder to use as a reference source. With so many Members stepping up to volunteer, we hope this helped put the activities of OCEA in perspective.

OCEA's Mission statement is now printed in our monthly newsletter. The Board developed a Vision Statement. We have now moved on to working on goals for OCEA. In addition, we are also going through our SOPs, one at a time, and updating them. Our Bylaws are next.

As we do each year, we honor OCEA's Past Presidents by inviting them to be a guest of our chapter for the February dinner meeting. Once again, our volunteer Members participated in the Orange County Register Tax Call-In in February, answering tax questions via telephone and email. Several Members participated in Legislative Month by visiting California Legislators to introduce them to CSEA. All were well received.

For the second year, OCEA's Members Helping Members Committee volunteered to help other Members with tax, payroll, bookkeeping, and other needs a Member might have due to illness or natural disasters. A few have taken advantage of this Member benefit.

We reached out to potential new Members by encouraging them to apply to CSEA for scholarships to take OCEA's SEE class. We await the results. The Board reintroduced recognizing new Members to OCEA at the beginning of our dinner meetings in an effort to make them feel welcome and for all of us to get to know as many Members as possible.



*The Tax Professionals*

### President

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## CLASSIFIEDS

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Want to enjoy flexible hours and earn great pay? TaxResources, Inc. is hiring tax professionals for the 2008 tax season. Positions are available in our Orange County and Sacramento locations. To find out more about our company and job opportunities, and to apply online, please visit our website at <http://jobs.taxaudit.com>.

**EA TAX-ACCOUNTANT** in Long Beach has an immediate opening for an office assistant with strong organizational skills. Call Jim Clark, EA at (562) 248-0500 or email your resume or brief letter of qualifications to [jimclark5@verizon.net](mailto:jimclark5@verizon.net).

Enrolled Agent, having active CA real estate brokers' license & notary public credentials, is available for employment or possible partnership. Call Mike Ashrafi EA at (949) 510-1936.

Seal Beach CPA firm seeks an experienced tax preparer for part-time work during tax season and as needed the rest of the year. Must be proficient in individual tax. Some experience with business tax is a plus. Lacerte experience req. Email resume: [debbie@cpaadvisor.com](mailto:debbie@cpaadvisor.com); fax to (562) 431-5755.

Senior EA wanted in Brea for seasonal full time & flex time remainder of year. Proficient with Lacerte, QuickBooks, IRS audits & correspondence, & tax research. Fax resume to Patrick Hurley, EA at (714) 996-1582, email to [taxinfo@equinetax.com](mailto:taxinfo@equinetax.com).

**OFFICE SUITES** available in desirable office building in Tustin. Two sizes are open. On Irvine Blvd. near 55 Fwy and I-5. Call Ken Noland, EA at (714) 505-1925.

**OFFICE SPACE AVAILABLE** in Laguna Hills Hillside Plaza Building. 165 Sq. ft. private office. Includes high speed internet access and bottled water. Share reception and kitchen area with 3 EA's. \$635/month. 23161 Mill Creek Drive, Suite 350. Call Terry @ (949) 454-4646.

**TWO OFFICES** available for rent with different square footage at 17821 E. 17th Street, Suite 270, Tustin. Can be used as an executive suite or on your own. Office has availability of a conference room, copier, kitchen facilities and a receptionist. Price depends on requirements. Contact Marilyn Ratliff, EA at 714 505-6700 or [Marilyn@BTIPProfessional.com](mailto:Marilyn@BTIPProfessional.com).

**SALES TAX CONSULTING FIRM** seeks individuals for staff and manager level position. Ideal candidate will have experience with sales and use tax audits, however, good candidate with income tax experience will also be considered. [www.salestaxresource.com](http://www.salestaxresource.com). Please email resume to [graham@salestaxresource.com](mailto:graham@salestaxresource.com) or call Graham Hoad, EA at (714) 377-2600.

*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](mailto:4quelle@msn.com) or FAX to 714-899-2224. Include your name & phone number or email.*

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*President's Message Cont.*

OCEA Members were generous in their support of our "Christmas in July" collection for the Women's Transitional Living Center, as well as our collection in December. Members contributed food, clothing, diapers, supplies, and monies. WTLC helps women and children who are victims of abusive relationships and have nowhere else to turn for help to get a new start. OCEA has been supporting WTLC for more than 15 years. It is a non-profit community based organization of women and men committed to seeking solutions to end domestic violence and human trafficking. They provide emergency shelter, transitional housing, community outreach, residential children's programs, and more.

We have a two-hour seminar planned for June 17 before the dinner meeting entitled "Stump the Panel." If you have any tax questions you'd like to hear discussed, please email them to Lisa Newton ([lisa@eanewton.com](mailto:lisa@eanewton.com)).

OCEA's annual Planning Retreat this year will be held on Friday, June 20th from 9:00 A.M. until we finish (probably around 3:00 P.M.). For this year only, it is a one-day event. We are holding this year's Planning Retreat locally hoping that even more Members will participate. We will be working on our goals for OCEA,

Long-Range Planning, Educational Events, and the Budget. There will be a Continental Breakfast at 9:00 A.M. and lunch at Noon (Salad, Club Sandwich, or German Sausage Platter). For more details and to make a reservation, contact Ken Noland at 714.505.1925.

A new Member benefit that began with the May meeting and that will continue each month is a Door Prize - a gift certificate to any of OCEA's seminars. The OCEA Board seems to have run out of time before we ran out of ideas . . . so on to the next year . . . and a few surprises for our Members.

See you at the next meeting when CSEA's President Jennifer MacMillan will be the dinner speaker and will install OCEA's 2008 - 2009 Board of Directors, as well as present a Letter of Commendation to one of our Members.

"Unmanaged conflict is the largest reducible cost in organizations today, and the least recognized." - Dan Dana (quoted 1988, 2008)

*Cathy*



Bill Geideman, EA speaks about Ethics at The Phoenix Club on May 20th. There were 92 tax professionals in attendance.



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## OCEA Elections Postponed

by Joe Guccione, EA

The election for the 2008/09 OCEA board of directors was postponed until the next dinner meeting to be held at The Phoenix Club at 6:00 P.M. on June 17th.

Due to the lengthy 2 hour dinner meeting topic as well as a discussion over a nomination from the floor a motion was made and seconded to table the election until the next regularly scheduled meeting. The motion passed.

All members of OCEA are encouraged to attend the June dinner meeting to vote for next years officers and directors. OCEA's fiscal year begins July 1st and the new slate of officers and directors must be elected and installed at the June 17th dinner meeting.

## 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](mailto: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](mailto: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.

**Advertise in the  
OCEA Newsletter**  
Call Dale Quelle for info 714-899-2221

## TAX TEASER by Dale Larsen, EA

Susan and her niece, Ann, a qualified dependent, lived together in Susan's home. They incurred and paid the following expenses in 2007:

Expense description	Total expense	Paid by Susan
Food	\$9,000	\$ 0
Clothing	5,100	2,100
Property Taxes		
& Fire Insurance	3,000	3,000
Utilities	3,600	1,200
Mortgage Interest	8,000	8,000
Plumbing Repairs	500	500
Ann's Medical Bills	2,100	2,000

1. Total cost of maintaining the household is \_\_\_\_\_

2. Susan's contribution toward keeping up the household is \_\_\_\_\_

3. Susan may file as Head of Household?  
True \_\_\_\_\_ False \_\_\_\_\_

Answer: D  
1. \$24,100  
2. \$12,700  
3. True

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# Automated UnderReporter (AUR)

Date: June 18th, 2008 Cost: FREE  
Location: The convenience of your home or office

## Learn about the Automated Underreporter Program:

• AUR program • Notice process: CP2000 • How to respond

The Automated UnderReporter Program (AUR) reconciles information returns (W-2's, 1098 & 1099's) with an individual's tax return. If they do not match a CP 2000 is sent to the taxpayer with proposed changes

- Enrolled agents receive one CPE credit for a minimum 50-minute participation

If you and others in your office do not require a CPE

certificate for attending this call, consider asking only one person to register and inviting others to sit in on a conference line. This will help maximize the number of lines available for other participants and it will help defray the cost of reserving additional lines.

A question and answer period will follow the presentation; however, due to the public nature of the call, we will not be able to answer specific client issues.

Sign up now! Here's how:

- Select the time that works best for you:

Note: Time zones shown are Daylight Savings Time.

CONFERENCE ACCESS CODE		EASTERN	CENTRAL	MOUNTAIN	PACIFIC
234048	11:00 am	10:00 am	9:00 am	8:00 am	
542735	1:00 pm	12:00 pm	11:00 am	10:00 am	
728225	3:00 pm	2:00 pm	1:00 pm	12:00 pm	

- Register at: <https://www.attevent.com/rsvpreg.asp>.
- You will be assigned a Personal Identification Number (PIN) that must be used to join the conference.
- If you have never registered with AT&T for a prior phone forum, you will need to click on "create a profile" first.
- If you require special accommodations (i.e., Braille, large print, interpreting services, etc.) please contact Shane Ferguson at [nationalphoneforum@irs.gov](mailto:nationalphoneforum@irs.gov) for more information or assistance.

Register by June 13, 2008:

We will e-mail materials for the class on June 16th and 17th, 2008.

If you do not receive this e-mail by noon on June 17th, e-mail us at: [nationalphoneforum@irs.gov](mailto:nationalphoneforum@irs.gov) to request the presentation materials.

Dial in on June 18, 2008:

Toll free: 1-866-216-6835

Toll: 1-913-227-1220

- Dial in 3-5 minutes early
- Enter your access code, then the pound (#) sign
- Enter your Personal Identification Number (PIN), then the pound (#) sign
- You will be placed on hold until the conference begins

Questions? E-mail [nationalphoneforum@irs.gov](mailto:nationalphoneforum@irs.gov)

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# IRS Seeks New Members of Advisory Council

## An excerpt from IRS' e-News for Tax Professionals

IR-2008-69, May 1, 2008

WASHINGTON — The Internal Revenue Service today announced it seeks applications for its broad-based private-sector advisory panel, the Internal Revenue Service Advisory Council (IRSAC), which provides important feedback and recommendations regarding tax administration.

The 30-member panel is a diverse slice of the tax professional community including tax attorneys, certified public accountants, enrolled agents, enrolled actuaries, appraisers, other tax practitioners, as well as business representatives.

“The IRSAC plays a vital role by ensuring that executives at the IRS have feedback about how our policies and actions affect the private sector,” said Doug Shulman, IRS Commissioner.



Applications will be accepted from May 1 to June 16 of this year for three Council openings that will begin in January 2009. The IRS Commissioner appoints members to three-year terms.

IRSAC was originally called the Commissioner's Advisory Group (CAG) and was renamed in 1998. IRSAC provides an organized public forum for IRS officials and relevant members of the public to discuss tax administration issues. The panel presents a report to the Commissioner each year at a public meeting in the fall.

More information and applications are available on the Tax Professionals page of the IRS web site ([irs.gov](http://irs.gov)). Questions about the nomination and application process can be sent to the following email: [\\*public\\_liaison@irs.gov](mailto:public_liaison@irs.gov)



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## UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
June 17, 2008	Dinner Meeting	1	Representation Update	Phoenix Club
July 15, 2008	Dinner Meeting	1	Social Security	Phoenix Club
Jul 18, 2008	Seminar	4	IRS Collection Techniques	Phoenix Club