

ADDRESS SERVICE REQUESTED

Members enrolled to practice before
the Internal Revenue Service



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The Tax Experts



Orange County Chapter
of Enrolled Agents

UPCOMING PROGRAMS and EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
January 9 2007	Practitioner Semunar			
January 16	Dinner Meeting	2	Quickfinder/TaxBook	Phoenix Club of Anaheim
February 20	Dinner Meeting	2	California Update	Phoenix Club of Anaheim
March 20	Dinner Meeting	1	IRS Update	Phoenix Club of Anaheim
April 16	T.G.I.O. Party!			Phoenix Club of Anaheim
May 23	E-File Seminar			
June 19	Dinner Meeting	2	Ethics	Phoenix Club of Anaheim
July	S-Corporation Seminar			
August	1/2 Day Seminar		Advanced AMT	



The Tax Experts



The Orange County ENROLLED AGENT

The Tax Experts



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www.eaoc.org

Volume 2006-2007

Issue 7

JANUARY, 2007

2 HOUR CPE PROGRAM (CTEC Approved)



VOLUNTEERS NEEDED
The OC Register hosts an annual Tax Questions Call-in Night the first Tuesday of each February and OCEA members are needed to man the phones answer the questions. It's at the Register building in Santa Ana on Grand just off the 405 Fwy. See inside for the details.

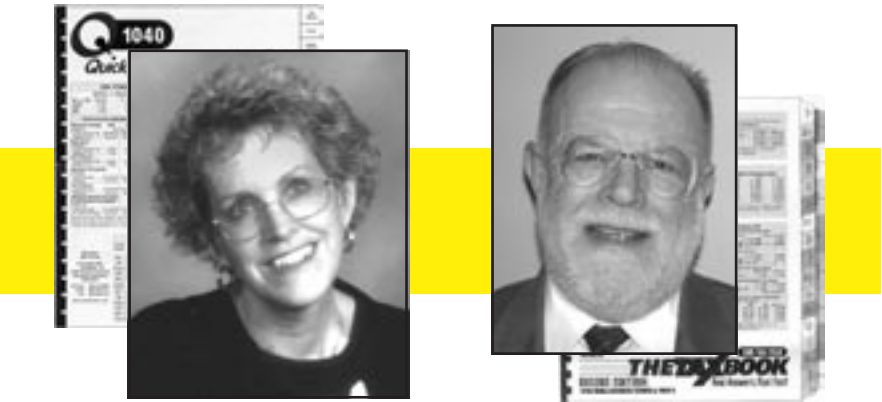
AGENDA Jaunary 16th

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

\$40 for member pre-registration before 4:00 P.M. on the Friday prior to the dinner meeting; \$45 for on-site registration and for non-members.

Phone registration to Debbie Harris, EA at 562-438-6636 or email reservation@eaoc.org (please include your EA number). Debbie 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 Debbie.

Wear your name badge- be recognized!



Presented by Vicki Mulak, EA and Bill Geideman, EA

Quickfinder & TaxBooks Tutorials

This January OCEA is presenting 2 tutorials simultaneously. Come join us January 16 and attend the tutorial of your choice. Both will be 2 hours... a change from our normal 3-hour format.

Vicki Mulak will present the Quickfinder Tutorial. It is a "walk-through" the 1040 Quickfinder and the Small Business Quickfinder, in an effort to discover the wealth of information available in these handy desk reference books.

Bill Geideman will meander through the TaxBook with us and lead us to its highlights, in both the Individual, Small Business, and Estates & Trusts sections.

Spend 2-hours in January marking your reference books to save research time during tax season. This is definitely a meeting you won't want to miss, as you get ready for the upcoming tax season. Please bring your 2006 tax year QUICKFINDERS or TAXBOOKS with you!

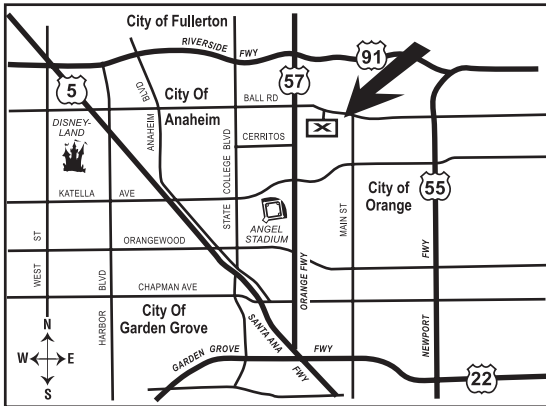
DINNER MENU

- Roast Pork
- Chef's Choice Fish
- Whipped Potatoes
- Rice Pilaf
- Salads
- Desserts
- Coffee & Tea



MEETING LOCATION

The Phoenix Club • 1340 Sanderson Ave, Anaheim



DIRECTIONS: Ball Rd Exit from 57 Fwy; Go East to Phoenix Club Dr; Turn South on Phoenix Club Dr; Turn Right on Sanderson Ave.

ALL YOU CAN EAT BUFFET!



PRESIDENT’S MESSAGE

by Peggy Ligori, EA



HAPPY NEW YEAR!

By the time you receive this newsletter you should have received the updated membership directory. Please review your listing for accuracy. If there are any changes to be made, please notify CSEA office in Sacramento and also inform our membership chair, Debbie Harris.

I want to thank Joni Terens, EA for coordinating the IRS Practitioner Seminar again, that will be held on January 9th.

We have a two- hour Quickfinder and The Tax Book tutorial at this month’s dinner meeting on January 16th. This year is going to be a little different, with Vicki Mulak, EA walking us through the Quickfinder and at the same time in the other part of the split ballroom, Bill Geideman, EA with the Tax Book. After the dinners served and announcements have been made, you will sit in the room of your choice, whether you bought the Quickfinder or The Tax Book or both, you decide which room.

February 6th is scheduled for our annual Orange County Register Tax Call-in. Please contact Ken Noland, EA if you can help out and bring your Quickfinder or The Tax Book with you to answer phone calls that come in. The call-in starts at 4pm at the Register building at the corner of the I-5 and Grand Avenue in Santa Ana.

As we rev up for the tax season, may you find new opportunities for your practices to grow.

~ Peggy

TAX TEASER by Dale Larsen, EA

Jack, a single individual, made the following gifts in 2006:

Payment directly to sister's qualifying college for tuition	\$15,000
Payment directly to sister's qualifying college for room and board	\$25,000
Cash to nephew	\$10,000
Cash to brother	\$30,000

What is the gross amount of gifts that Jack must include on his 2006 Form 709 United States Gift Tax Return?

- A. \$80,000 B. \$40,000 C. \$65,000 D. \$55,000

ANSWER: D



The Tax Experts
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<div>NOV</div> <div><i>Space Available</i> Contact Coleman Cook, EA (714) 939-1113 cooktax@earthlink.net</div>	<div>DEC</div> <div><i>The ultimate book on California taxes from the California tax experts at Spidell Publishing</i></div> <div>The BEST information on: <table><tr><td>Conformity</td><td>Credits</td></tr><tr><td>Partnerships</td><td>Sales taxes</td></tr><tr><td>LLCs</td><td>Corporate tax</td></tr><tr><td>Payroll taxes</td><td>Property taxes</td></tr><tr><td>Estates and trusts</td><td>Personal income tax</td></tr><tr><td>Periods and methods</td><td>And more!</td></tr></table></div> <div>Purchase your 2006 edition NOW!</div> <div>Call (714) 776-7850 for your copy today! Or visit www.caltax.com to order</div> <div></div>	Conformity	Credits	Partnerships	Sales taxes	LLCs	Corporate tax	Payroll taxes	Property taxes	Estates and trusts	Personal income tax	Periods and methods	And more!
Conformity	Credits												
Partnerships	Sales taxes												
LLCs	Corporate tax												
Payroll taxes	Property taxes												
Estates and trusts	Personal income tax												
Periods and methods	And more!												

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.

CLASSIFIEDS

Fast growing CPA firm in Anaheim looking for EA or CPA for full-time accounting & tax position. Possible private practice client purchase. Attractive salary & benefits. Call (714) 491-9500 or fax resume (714) 491-9800 to Richard Strayer, EA.

Tax office in Wildomar, (Riverside County) seeking part time experienced CTEC registered tax preparer or EA for upcoming tax season. Days, hours negotiable. Email resume to elyse@eagold.com or fax to (951) 678-6566. Ad placed by member Mary Jo Heiden, EA.

Looking for EA or equivalent for small busy tax office. Need tax preparer able to do sit down interviews, & mailed in tax returns. Also able to prepare business tax returns. Knowledge of Lacerte a must. Some nights, half day Saturday depending on appointment schedule. Salary dependent on experience. Also looking for office help, computer knowledge a must. Fax or email Laura Curtin, EA at 714-894-1055, lbuel@social.rr.com

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; fax to (562) 431-5755. Ad by OCEA member Stan DiLiberto CPA.

Looking for part-time consultant to monitor/oversee office & employees' workload & productivity by time reporting & tracking. Must be familiar with all types of business & entity tax return prep & Quickbooks data files. Call Dave Tax @ (949) 673-8299.

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

IRS COLLECTION PROBLEM? Call OCEA member, retired IRS Revenue Officer Carl Carter. Phone/fax 949-589-1137, E-mail buick61guy@aol.com preferred.

The Classifieds are now accepting new entries. If you have an item you wish to buy or sell, space to rent or a position to fill, list it here. Email to 4quelle@msn.com or FAX to 714-899-2224. Include your name & phone number or email.

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.



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.

Just 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.



Wishing You a Happy,
Healthy & Prosperous
New Year!

CSEA DIRECTOR'S REPORT

Find An Enrolled Agent

Throughout the year, the Find an Enrolled Agent program helps people seeking information find an Enrolled Agent in their area.

Member must choose to participate in this FREE program. This is included FREE with your Membership to CSEA (Membership Benefit).

Go to the CSEA web site (CSEA.ORG) and sign on to the member area, choose Preferences, then My subscriptions, then subscribe.

Below are some frequently asked questions.

Q: How do I get listed in more than one area?

A: You have to designate what other area you want to be listed in (by zip code, city, or county), but the pricing is different. Free listings pay \$10 once per additional listing, and the additional listing will stay active as long as your Free listing is active. Annual Text + and Tax Season + additional listings are \$10 per year, per additional listing. This is because they carry all of the same features as the main listings.

Q: How exactly do the listings display? Is there some particular order?

A: Assuming that there is one type of each listing in a particular location (city or zip code) the listings display in the following order: Annual Text +, Tax Season Text +, Free listing, Monthly Banner Ad. If there is more than one listing of a particular type, then the listings within that type are displayed in a random order. For example, in the search results above, if there were three Free listings and one of each other type, the listing might look like: Annual Text +, Tax Season Text +, Free listing #2, Free listing #3, Free listing #1, Monthly Banner Ad.

Q: What if I have more or different specialties than are listed? What can I do?

A: Send an email to info@csea.org and tell us what new specialties you think should be added. If there is enough of a desire for a particular specialty, it will be added into the program. Whenever we add new specialties to the program, an announcement will be sent via email to all of the Members, and it will appear in the next issue of the magazine.

Q: I have other questions. Who do I ask?

A: For answers to questions not specifically addressed here, please contact CSEA at info@csea.org or call 800/777-2732.

By Joni Terens, EA and Dona Evans, EA
Your CSEA Directors



Dona Evans, EA



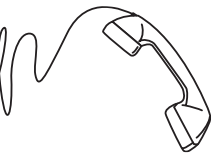
Joni Terens, EA



Santa was a visitor at the OCEA dinner meeting on December 19!



Ken Noland, EA



**VOLUNTEERS
NEEDED TO
ANSWER TAX
QUESTIONS**

Do you ever wonder how certain OCEA members get their names quoted in the O.C. Register? Here's the secret . . . They volunteer to answer tax questions during the O.C. Register's "Tax Question Call-in Night". Every year during the first Tuesday in February the O.C. Register promotes their readers to call-in and have their tax questions answered from local tax professionals. OCEA has enjoyed participating in this event with the Register for many years by sending a team of volunteers. We need at least twenty OCEA volunteers to sign up for this event.

This years event will be held on Tuesday, February 6th at the O.C. Register's building in Santa Ana on Grand Avenue just off the 5 Freeway. The questions we hear are rather basic and can be easily answered by our members. You can bring your Quickfinder or TaxBook for reference in answering these basic questions.

The Register places us around a bank of phones from 5:00 to 9:00 P.M. when people call-in. We should arrive about thirty minutes beforehand to enjoy sandwiches and salads provided by the Register.

To sign up please contact Ken Noland, EA at (714) 505-1925 or email ken@companycfo.com.

REVOCATION of a POWER of ATTORNEY

It's the time of year when you're culling through your client files and realize you have clients that you haven't seen in years and aren't likely to see again. Following are IRS instructions on revoking your POA on such clients, if you have them:

Form 2848 instructions state, "...For multiple years, you may list '2000 through (thru) 2002' for an income tax return; for quarterly returns, list '1st, 2nd, 3rd and 4th quarters of 2000 through 2001.' Do not use the general reference, such as 'All years,' 'All periods,' or 'All taxes.' Any power of attorney with a general reference will be returned.

When submitting a revocation, the taxpayer is able to write the word "Revoke" in the top margin of the original document and affix the required signature. The revocation need only be as specific as the original document. If the original document cannot be located, a "Statement of Revocation" can be submitted and must reflect a clear intent, and must include: (1) Taxpayer Identifying Data - name, address, TIN; (2) Rep/Appointee Data - name, address, CAF number; (3) Tax Matters - type(s) of tax and period(s): and, (4) Dated Signature.

If the tax professional does not have a copy of the original authorization or is unsure of the original authorization or is unsure of which tax periods he is authorized for, the taxpayer may contact the IRS and ask the assistor to investigate CFINK under a range of tax periods, e.g. "Please check 1040 tax periods from 1997 through 2002 for any authorizations reflected on my account." The taxpayer could then supply the pertinent information to the tax professional to effect the revocation or withdrawal.

The only other way that a tax professional could have access to his complete records, as recorded on the CAF, is to request a Representative/Client listing through FOIA procedures and the Disclosure office. The listing would advise of all authorizations containing the names which are currently in force and recorded on the CAF. From this record, the professional would be able to not only ascertain which tax period(s) for this specific taxpayer but also whether they wish to continue to have authority on behalf of the "clients" shown on the report. It is important to remember that the subsequent recording of a Form 2848 supersedes (automatically revokes) an existing Form 2848 unless Line 8 is completed on the new submission.

If you have additional questions, write, fax or call either Centralized Authorized File Center as indicated below:

OGDEN ACCOUNTS MANAGEMENT CENTER
PO Box 9941, Stop 6737, Ogden, Utah 84409
801.620.4249 (fax) or 801.620.4254 (help desk)

MEMPHIS ACCOUNTS MANAGEMENT CENTER
5333 GETWELL RD, Stop 8424, MEMPHIS, TN 37501
901.546.4116 (fax) or 901.546.4176 (help desk)

WELCOME NEW MEMBERS!

- Michael Mather, EA
- Devang Mehta, EA
- Kent Na, EA

EDUCATION COMMITTEE REPORT

Orange County Chapter

California Society of Enrolled Agents

Your Orange County Chapter education committee is busy exploring education opportunities for you in the coming new year. We are currently working on arrangements to offer an enrolled agent exam review class. Please keep tuned to your newsletter for further details as they become available. We will need your support to spread the word!

As we go to press, we had the Practitioner Seminar scheduled for January 9, 2007 at the Irvine Hilton. I hope that many of you had the opportunity to attend.

The E-File Roundtable is scheduled for May 23, 2007 at the Phoenix Club. We have the Corporations seminar scheduled for July 27, 2007 at the Phoenix Club; and the Advanced AMT seminar is scheduled for August 21 at the Phoenix Club. I encourage all of you to mark these dates on your calendar and plan to attend. Watch your newsletter and State Society magazine for further information.



By Donna Miller, EA

Thanks to all of you who are providing the chapter board of directors feedback about your desires for continuing education topics. We really appreciate your input. The Education Committee is especially interested in your feedback as we form our plans for seminars in 2007 and beyond.

As we have said before, we have the annual Practitioner seminar coming up January 9, 2007. We also have the annual E-File seminar coming up May 23, 2007. Keep watching your newsletter and state magazine for more information on these seminars.

Plans for a full day seminar on Corporations (emphasis on S corps) in July 2007 and a half day seminar on Advanced AMT topics in August 2007 are well under way.

The Education Committee is also working out details for an enrolled agent exam review class. Feel free to send Donna Miller an E-Mail if you know any one interested in attending the review class. We will compile a list of “interested persons” and contact them next year when we have firmed up plans. DMillerEA@aol.com



ANOTHER DISASTER PREPAREDNESS: MEMBERS HELPING MEMBERS



Ken Noland, EA

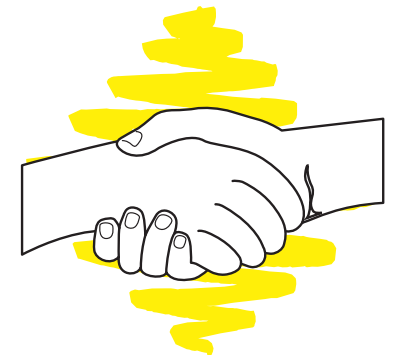
At our November '06 OCEA dinner meeting, we heard Dona Evans, EA discuss "Disaster Preparedness". She explained how to prepare ourselves for the next natural calamity; fire, flood, earthquake, etc. But there is another kind of disaster preparedness, and that is to prepare for a personal calamity – illness, accident, family emergency, etc. How do we keep our clients happy and our business going?

Recently, a member of OCEA was in a serious auto accident and unable to complete her clients' tax returns, bookkeeping, and payroll. Because member friends heard about the accident they were able to step forward and complete everything on schedule until she was able to return to work. Disaster averted!

But what if no one knew of the accident? Or, there were no friends to step forward? Could our business survive? The answer is “yes”, because OCEA has developed a disaster preparedness program called “Members Helping Members”. In this program we are asking our OCEA members to join the Members Helping Members Committee (MHMC) and to be on call to help out when a personal disaster strikes someone in your local area.

To join the MHMC, please complete the attached form and mail to:

Ken Noland, EA
PO Box 34
Tustin, CA 92780



As a member of OCEA you are eligible to request help under this program. If you need assistance, contact our President, Peggy Ligori, at [1] 951-654-9955.

MEMBERS HELPING MEMBERS COMMITTEE

NAME _____ COMPANY _____

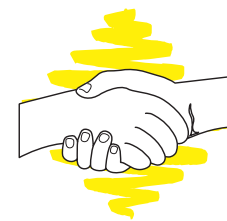
ADDRESS _____ CITY _____

PH _____ FAX _____ E-MAIL _____

SPECIALITY (mark all that apply):

☐ Tax Preparation ☐ Tax Representation ☐ Bookkeeping

_____ Payroll	_____ Other _____
---------------	-------------------



MAIL TO: Ken Noland, EA, P.O. Box 34, Tustin, CA 92780