

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 6 December 2008

Welcome New Members

Sung Wook Yang, EA
Nancy Waters, EA



Carved Prime Rib of Beef
Chef's Choice Fish
Whipped Potatoes
Rice Pilaf
Garden Green Salad
Caesar Salad
3 Color Pasta
Apple Strudel
Black Forest 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 405 Members strong and proud to be the largest Chapter of CSEA.

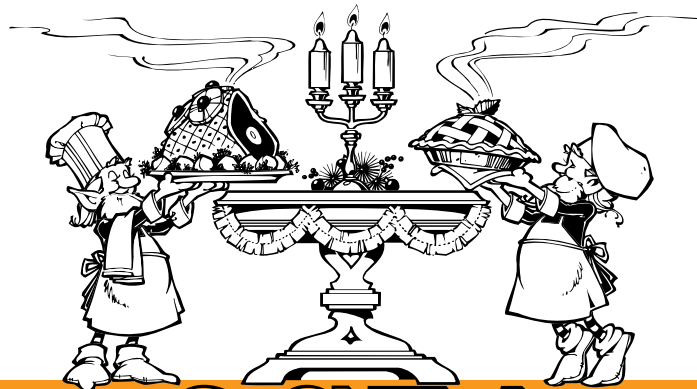
December 16th Program

1 Hr CPE Program

IRS and OCEA's Volunteers Working Together to Educate Taxpayers.

Presented by Lori Cacioppo

Lori Cacioppo, Senior Stakeholder Liaison, in the Internal Revenue Service, will discuss the opportunity for tax professionals to provide guidance to employers, receive Federal Employment Taxes Training, network with new and existing business owners, refine your presentation and public speaking skills and market your profession and organizations. She will discuss the possibilities of joining the IRS' leveraged cadre instructor panel. In addition to information regarding the opportunity to participate in the cadre, she will also talk about some of the "Hot Topics" issues, that are impacting on your client's taxes.



OCEA

CHRISTMAS PARTY

Dec 16th, at the Phoenix Club



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

Agenda December 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

By now you all have probably learned that Cathy Patel resigned as our Chapter President and I have stepped up to the position of President, Dan Carlberg has stepped up to 1st Vice President and Dale Quelle has rejoined the Board as 2nd Vice President. As this was quite unexpected by all, I would like to acknowledge our Board for making themselves available immediately to assure a smooth transition. Also, I would like to thank Dale for stepping back in with support and much needed advice. You truly have an amazing group of people working for you! If you know them please take a minute to thank them for their unselfish contributions of time and talent. If you don't know them: come join us at a Board Meeting and find out what they are doing to make your Chapter the biggest and best Chapter in California!



Going forward, where would I like to see us go? I have been involved in education since I came on the Board and think it is a very important part of what our Chapter has to offer. I believe we have many more opportunities for growth in this area. This year we have been offering four and eight hours seminars every month out of tax season. We have had great topics and great speakers and our attendance is growing. We will continue these seminars, and the SEE Class that we are going to offer again starting next July. In addition, we would like to offer a Basic Class next Fall to our members' employees as well as to the rest of the tax community who no longer have an opportunity to get this training. This could be a tremendous source of new members to our Chapter as well as helping us financially. We have the opportunity to brand ourselves for our excellent educational opportunities and our goal is to do it!

Our December dinner meeting speaker, Lori Cacioppo will not only give us another educational opportunity but the possibility of expanding our businesses while doing some community outreach. Please be sure to come hear her. We are going to be promoting her program until next spring when we will all have the opportunity to get involved.

Another area we are looking at is our Website. What do we actually want it to do for us? This year we are going to figure that out. Lisa Newton and Dale Quelle are starting up a committee to see what you want from our Website. There are so many possibilities for the Website. Not only can it be a great tool for us but it can be another way to reach out to the tax community and continue to grow our Chapter. The committee would love to hear from you. Remember, the Website is for us, if the creators don't know what we want, we won't find it when we look. Please give us any ideas you might have that would make our Website useful to you

As this is my first letter, I don't want to go on too long, however, I hope you can see that I am excited to be a part of this Chapter, to help define who we are and what we are up to!.. This is a great Chapter, if you have never been involved, please consider starting now. If you have been come on back and help us. We have a lot of goals, a lot of ground to cover and are always in need of another pair of hands and quick minds. Again, I invite you to join us at a Board Meeting, see what we are doing, and see where you might fit in.

Holiday Party!! This month we are having our first Annual Holiday Party. Lisa Newton has been very busy creating a very special evening for us. I hope to see you all there.

In closing, I would like to say, I am honored and privileged to serve you for the duration of the year. I thank you and all the Officers and Board Members for your continued confidence and support.

Happy, Healthy Holidays!



The Tax Professionals

President

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

First Vice President

Dan Carlberg, EA
550 E. Chapman Ave., #C
Orange, CA 92866
(714) 774-8129, djcarlberg@sbcglobal.net

Second Vice President

Dale Quelle, EA
14340 Bolsa Chica Rd., #A
Westminster, CA 92683
(714) 899-2221, 4quelle@msn.com

Secretary

Patricia Yeckel, EA
22342 Avenida Empresa #280
Rancho Santa Margarita, CA 92688
(949) 888-2829, pyeckel@canyontax.com

Treasurer

Donna Miller, EA
2698 Junipero Avenue, Suite 101B
Signal Hill, CA 90755
(562) 424-3088, dmillerea@aol.com

Directors

Sharon Kay Gordon, EA
PO Box 1146
Orange, CA 92856-0146
(714) 974-3696, skgordon4u@socal.rr.com

Robin Miller, EA
PO Box 4424
Mission Viejo, CA 92690
(949) 347-8522,

Russell Fox, EA
13 Leda
Irvine, CA 92604
(714) 225-7877 rcfox@claytonservices.com

John Rumbold, EA
3 Winterhaven
Irvine, CA 92614
(714) 425-7202, jrumbold@rfta.biz

David Shashoua, EA JD LLM
251 Cherry Ave., #16
Long Beach, CA 90802
(562) 590-7276, dshasho1@verizon.net

CaSEA Directors

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

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

Immediate Past President

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

PRACTICE BUILDERS

35yrs experience with professional services,

• Medical • Legal • Financial •

We know how to grow your client base. Call us, we can help!

Media-Enterprises.com 714-778-5336

South Bay, Inland Empire, Palomar, San Diego, Orange County, San Fernando Valley & , Channel Islands
Chapters of CSEA and the Internal Revenue Service
present

2009 Practitioners Seminars

Dates & Locations

Monday, January 5

Holiday Inn
19800 S. Vermont
Torrance, CA 90502

Tuesday, January 6

Hilton Hotel
285 E. Hospitality Ln.
San Bernardino, CA 92408

Wednesday, January 7

Handlery Hotel
950 Hotel Circle North
San Diego, CA 92108

Thursday, January 8

Hilton Hotel
18800 MacArthur Blvd.
Irvine, CA 92612

Friday, January 9

Pickwick Gardens
1001 Riverside Dr.
Burbank, CA 91506

Saturday, January 10

Holiday Inn
5650 Calle Real, Goleta
Santa Barbara, CA 93117

- Hear directly from IRS representatives about policies and procedures that impact you and your clients.
- Lunch Included
- Registration Begins at 7am
- Seminar from 8am-4pm
- Earn up to 7 hours of Continuing Education Credits at a low cost.

To Register:

- Complete the registration form below indicating which location you wish to attend.
 - **Make a check payable to CSEA:**
 - \$150 if postmarked by December 17
 - \$165 after December 17
- Note: Credit cards available at some locations.
Call contact for information.
- Mail to the contact person for the location you choose. See deadlines above.
 - Please note: No refunds or change of location will be made (unless a location is sold out).

-----detach here-----

Practitioner's Seminar Registration Form

Name: _____ Please check if you want a vegetarian lunch _____
Address: _____ City: _____ Zip: _____
Daytime Phone: () _____
Email: _____ EA, CPA or CTEC Number: _____

Make check payable to CSEA and mail to the name & address shown for your preferred location

____ **Torrance** - Andy Stamatelatos, EA 1215 Crenshaw Blvd., Torrance, CA 90501 (310) 328-8121
____ **San Bernardino** - Stephen Davis, EA 6864 Indiana Ave. #103, Riverside, CA 92506 (951) 276-2999x7002
____ **San Diego** - Roger Garay, EA 2065 Arnold Way #103, Alpine, CA 91901 (619) 445-5523
____ **Irvine** - Lisa Newton, EA 1901 E. Lambert Rd. #103, La Habra, CA 90631 (562) 267-0351
____ **Burbank** - Clive Edwards, EA 6227 1/2 Randi Ave., Woodland Hills, CA 91367 (818) 489-3387
____ **Santa Barbara** - Susie DiMaggio, EA 3800 Market St. #AA, Ventura, CA 93003 (805) 654-9949

Advertise in the OCEA Newsletter

Call Jack Lifshin for info
562-596-4150

Slack Tax, Inc.

QuickBooks Pro Advisors

We Solve QuickBooks Problems!

714-755-1040

Barnett & Rubin

A Professional Corporation
Jeffery Corporate Center
5450 Trabuco Canyon Rd
Irvine, CA 92620

Phone: (949) 261-9700
Facsimile: (949) 261-9799
email: rick@barnettrubin.com



Richard L. Barnett
Attorney At Law

DISCHARGE TAXES • State Bar Certified
Personal & Small Business Bankruptcy Specialist
Business Formations • Business Litigations • AV Rated

24 YEARS EXPERIENCE PRACTICING LAW IN ORANGE COUNTY

NOTICE TO MEMBERS REGARDING BY-LAWS SECTION 10.03

At the October general meeting OCEA Members ratified the change to By-Laws section 10.03. Below is the re-worded section 10.03 as per the advice of CSEA as to more clearly identify the dates involved.

10.03 Audit Examination Committee. Prior to the close of the first Board Meeting of the fiscal year, the President shall nominate, for the Board of Directors confirmation, an Audit Examination Committee of at least (3) members; the Treasurer shall not be a member of this Committee. The Audit Examination Committee report shall be delivered in writing to the Board no later than its second the August Board meeting of the following fiscal year.



John Rydell (562) 425-0564
jrydell@aol.com

A PLUS APPRAISALS

Real Estate Appraisals

- Homes and 2-4 units for divorces, estates, refi's and sales

Forensic Real Estate Appraisals

- 1987 to current period for SFR's and 2-4 units LA and OC
- Fast turnaround
- \$350 and up.
- State certified
- Expert witness for court

MORTGAGE COUNSELING CAN SAVE YOU TIME & MONEY

- ✓ Solve financial problems
- ✓ Avoid excessive costs
- ✓ Compare loan alternatives

Over 18 Years Experience

PAM DUNN

Office: 714.289.0047

Fax: 714.289.9715

Cell: 714.501.0639

pdmortg@msn.com

1745 W. KATELLA, STE. F, ORANGE



Mulberry Street
mortgage co.



ABAJIAN LAW

A PROFESSIONAL CORPORATION

Former IRS Senior Trial Attorney

Let us help you resolve complex Exam Appeals, Tax Court and Collection cases

www.abajianlaw.com

949.833.7110

The ultimate book on California taxes from the California tax experts at **Spidell Publishing**

The BEST information on:

- | | |
|---------------------|---------------------|
| Conformity | Credits |
| Partnerships | Sales taxes |
| LLCs | Corporate tax |
| Payroll taxes | Property taxes |
| Estates and trusts | Personal income tax |
| Periods and methods | And more! |

Purchase your 2007 edition NOW!

Call (714) 776-7850 for your copy today!
Or visit www.caltax.com to order

The New California Answer Book!

Analysis
Explanation



Spidell Publishing Inc.
2007 Edition
of California Taxes

Accounting Service

- Bookkeeping
- Payroll
- On-site or Off-site
- A/P and A/R
- File Management



\$21.50/hr with \$250/mo minimum
(800) 688-4281 info@personable.com

We find solutions to IRS and State Tax Problems.

FREE Initial Consultation

LaDonna T. Kienitz Esq.
949-300-6951

www.taxsolutionsite.com
LadonnaKienitz@taxsolutionsite.com

Appeals, Release of Levies, Offers in Compromise, Representation in US Tax Court



THE ORANGE COUNTY CHAPTER OF CSEA
Invites you to attend
FALL UPDATE SEMINARS

**PART I****TUESDAY DECEMBER 16TH, 2008****2008 FEDERAL TAX UPDATE***Presented By* **Bonnie DeSimone, EA**

- Mortgage Forgiveness Debt Relief Act • Kiddie Tax Changes • Economic Stimulus Act
- Bonus Depreciation • Housing Assistance Act of 2008 • First-time Homebuyer Tax Credit
- Property Tax Deduction for Non-itemizers • Reduced Home Sale Exclusion • Military Foreclosure Protections • Emergency Economic Stabilization Act • Cancelled Mortgage Debt Relief
- Indexing Provisions • Changes to Casualty Losses • Fostering Connections to Success & Adoptions Act • Food, Conservation & Energy (Farm) Act • Heroes Act • Regulations, Rulings & Cases

12:00pm - 4:00pm

CPE Credits: **4 hr Federal****PART II****TUESDAY JANUARY 20TH, 2009****2008 CALIFORNIA TAX LAW AND AGENCY UPDATE***Presented By* **Vicki Mulak, EA**

- Federal Legislation: Conformity and Non-conformity
- FTB, EDD, and BOE: Procedural Changes and Rulings
- Essential Court Cases
- California Registered Domestic Partners (RDP)

12:00pm - 4:00pm

CPE Credits: **4 hr California***Light Refreshments Included***THE PHOENIX CLUB**1340 S. Sanderson Avenue
Anaheim, CA 92806Registration: 11:30 - 12:00

\$100 - Part I

\$100 - Part II

\$190 Both sessions**SEMINAR REGISTRATION FORM***[Please Check choice]*☐ \$190 [**Both Sessions**]☐ \$100 [**Part I**]☐ \$100 [**Part II**]

Name: _____

Address: _____

City: _____

State: _____

ZIP: _____

Phone: _____

E-mail: _____

CTEC, EA, CPA #: _____

Make your check payable to: **OCEA**. Mail completed registration form to: **OCEA FALL SEMINAR c/o Patti Kappen, EA**
31726 Rancho Viejo Road Suite No. 215 San Juan Capistrano, CA 92675 or Fax to: (949) 496-8084.

Questions? (949) 496-8084.

No.: _____

Expiration Date: _____

3-digit security code: _____

Signature: _____

PLEASE NOTE: It is OCEA's policy not to issue refunds once a registrant has registered for an event or class. However, a written refund request can be submitted to OCEA's treasurer by the next board meeting for consideration by the board in the following three cases: (1) Cancellation at least 72 hours before the event, or (2) a medical emergency preventing the registrant from attending the event, or (3) a death in the family.



JIM STERN LEGISLATIVE DAY 2009!

Legislative Day 2009, your opportunity to...

- Represent the Enrolled Agent profession at the State Capitol
- Improve your understanding of CSEA's legislative activities
- Learn about the revenue and taxation legislative process
- Visit with legislators or legislative staff (CSEA will schedule visits for you)
- Meet CSEA Advocates at the Capital

EVENT:

January 9, 2009

8:00 a.m. – 4:00 p.m.

\$75 for Members, \$90 for non-Members

No refund for cancellations received after December 1

Early Bird Discount: \$5 off your Registration before Dec. 15

**Lunch
Included!**

HOTEL:

Courtyard Marriott Sacramento Cal Expo

1782 Tribute Road

Sacramento, CA 95815

916/929-7900

Room rate: \$89 (plus tax)

REGISTER FOR THIS EVENT TODAY!

Register online at www.csea.org/events

REGISTRATION

NAME _____	LICENSE # _____
COMPANY _____	
ADDRESS _____	
CITY/STATE/ZIP _____	
DAYTIME TELEPHONE _____	EMAIL _____

MAIL TO:
CSEA, 3200 Ramos Circle,
Sacramento, CA
95827-2513

OR FAX TO:
916/366-6674

Who are your Legislators?

Please provide us with your home zipcode so we can match you with your legislators and make appointments for you. ZIPCODE: _____

☐ CHECK HERE IF YOU REQUIRE A SPECIAL MEAL OR OTHER ACCOMMODATION (PLEASE EXPLAIN)

PAYMENT INFORMATION

Total Amount Due _____

☐ Visa ☐ MasterCard ☐ AMEX ☐ Discover ☐ Check Enclosed

CREDIT CARD # _____ EXP. DATE _____

CARDHOLDER'S SIGNATURE _____

CARD BILLING ADDRESS IF DIFFERENT THAN ABOVE _____

OFFICE USE ONLY

SACO	BATCH	\$
------	-------	----

CLASSIFIEDS

EXPERIENCED EA WANTED for North OC EA Firm. Proficient in Lacerte & QB. Must have great interviewing skills. Heavy schedule "E", LLC, Corporate, Individuals and out of state return prep. Full-time during tax season. Per Diem after tax season. Will need From Sept 08 for 8 weeks. Possible continuous FT employment. IRS audits/correspondence/representation a plus. Fax Resume to Karla Dennis, EA at 714-995-5218 01/08

CUSTOMER SERVICE REP for busy North OC tax firm seeks rep with excellent communication skills. Must be proficient at MS office & organized. Quick Books and Lacerte a plus. Able to communicate effectively both written and oral. Knowledge of tax returns, Hud statements, acct. and real estate is a plus. Need to be able to communicate with clients for client retention, sales and service. Fax Resume to Karla Dennis, EA at 714-995-5218. Part-time starting 9-1 through Yearend. Full time Jan. 15th

TAX RESOURCES INC IS HIRING tax professionals for the 2009 tax season! Positions are available at our Orange County and Sacramento locations. Enjoy Flexible hours and enjoy great pay. To find out more about our company and our job opportunities, and to apply online, please visit our website at <http://jobs.taxaudit.com>. Ad placed by Sherry Board, EA. 8/08

OFFICE SPACE TO SUBLET within a professional accounting/tax resolution office. Perfect for Tax Professional or Attorney. 136 square foot private office plus secretarial desk space available at 4001 MacArthur Blvd #103 in Newport Beach. Call Jim Demetriou, EA at (949) 261-2111 7/08

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 . 01/08

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. 01/08

SENIOR TAX SPECIALIST. Prominent CPA firm in Santa Ana seeks full-time Enrolled Agent or CPA heavily experienced in individual and business tax preparation and tax planning. Great benefits. Email resume to taxresume@ellscpas.com or fax to 714-542-1040, ATTN: Tax Dept. 01/08

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. 01/08

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. 01/08

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. 01/08

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. Please email resume to graham@salestaxresource.com or call Graham Hoad, EA at (714) 377-2600. 01/08

TAX/BOOKKEEPING PRACTICE FOR SALE. 21 years same South Orange County location. Interested parties should contact Henry Broussard, EA at (949) 768-8804. 11/08

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

Classifies 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.

LET US HELP YOU SAVE TIME & MONEY WITH YOUR TECHNOLOGY INVESTMENT

Helping CPAs, Bookkeepers, Lawyers, and other professional service firms with their computer needs since 1998.

We can help you with:

- Lacerte
- Quickbooks
- CFS Tax Tools
- Timeslips
- Goldmine / Act
- Outlook
- Small Bus. Server
- Win 2000, XP, Vista
- And much more!

949.206.9658

www.eulera.com

Eulera Networks, INC.

Get 2 hrs FREE support when you mention this ad.

We manage your technology,
so you can manage your business...

www.eaoc.org

Visit our Website

The Tax Professionals

OCEA Newsletter Editor
Dale Quelle, EA
14340 Bolsa Chica Rd. #A
Westminster, CA 92683-4868



Donations for the Women's Transitional Living Center

OCEA members have donated generously in past years and we are requesting your participation again at the December meeting by bringing canned goods, cereals, dry and paper goods, toys, clothing in good condition, bedding, house wares, and cash or checks.

The WTLC is a 501(c) (3) organization providing short term help to women and their children who are victims of abusive relationships and have no where else to turn for help. The WTLC is supported by donations to carry on their program at several locations in Orange County and provide a much needed chance for a new start for the victim and her children.

Your donation is deductible to the fullest extent of the law...**PLEASE BE GENEROUS AND BRING YOUR MUCH NEEDED DONATION TO THE DECEMBER 16th DINNER MEETING.**

UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
December 16, 2008	Seminar	1	Federal Update	Phoenix Club
December 16, 2008	Dinner Meeting	1	IRS' Speakers Program	Phoenix Club
January 20, 2008	Seminar	4	California Update	Phoenix Club
January 20, 2009	Dinner Meeting	2	Quickfinder & Tax Book Tutorial	Phoenix Club
February 17, 2009	Dinner Meeting	1	Spidell Tax Update	Phoenix Club