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Members enrolled to practice before
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The Tax Experts



Orange County Chapter
California Society of Enrolled Agents

UPCOMING PROGRAMS and EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
January 13, '06	All Day Seminar	7 hrs	IRS Practitioner Seminar	Irvine Hilton
January 17	Dinner Meeting	3 hr	The TaxBook Tutorial	Phoenix Club of Anaheim
February 21	Dinner Meeting	1 hr	California Update	Phoenix Club of Anaheim
March 21	Dinner Meeting	1 hr	IRS Update	Phoenix Club of Anaheim
May	All Day Seminar	hrs	IRS E-File Roundtable	Phoenix Club of Anaheim
May 16	Dinner Meeting	1 hr	Dementia: Aging & Taxes	Phoenix Club of Anaheim
June 20	Dinner Meeting	2 hrs	Ethics	Phoenix Club of Anaheim
July 18	Dinner Meeting	1 hr	Getting Ready For An Audit	Phoenix Club of Anaheim



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The Orange County ENROLLED AGENT



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www.eaoc.org

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3 HOUR CPE PROGRAM (CTEC Approved)



QUICKIES
from the QUILL

TAXBOOKS ORDERED through
the chapter will be available for
pickup at the January 17th dinner
meeting.

VOLUNTEERS ARE WANTED
to answer tax questions at the
Orange County Register tax night
on Tuesday, February 7th from 5-9
p.m. at their building on Grand
Avenue. Call Meg Shields, EA at
(951) 735-8299 for more
information.

AGENDA January 17th, '06

4:30 Board Meeting
5:00 Social Time
5:30 Dinner Hour
6:30 CPE Program

The fee for this month only for this special
presentation will be \$50 for members and \$60 for
non-members.

You may phone registration to Cathy Patel, EA
at 949-515-2862 or email reservation@eaoc.org
(please include your EA number). Cathy 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 Cathy.

Wear your name badge and be recognized!

TaxBook Tutorial

3 Hrs
of
CPE!



Presented by Bill Geideman, EA

Pick up your pre-ordered Taxbooks at this meeting!
EARLY STARTING TIME THIS MONTH

DINNER MENU

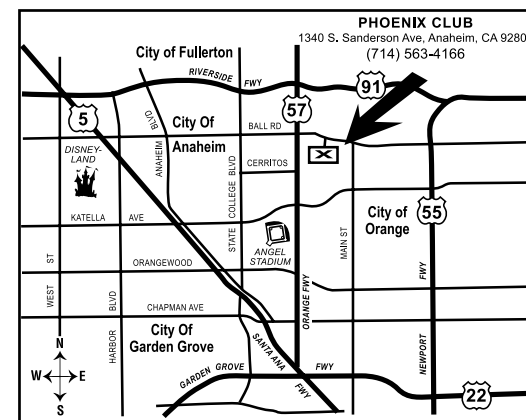
- Roast Pork with Pineapple Sauce
- Mahi Mahi with Papaya Tequila Sauce
- Roasted Potato Wedges
- Steamed White Rice
- Fresh Steamed Vegetables
- Bay Shrimp Salad
- Garden Green Salad, 2 Dressings
- Fresh Sliced Seasonal Fruit
- Hawaiian Rolls
- Pineapple Coconut Cake
- Coffee, Decaf, Hot & Iced Tea



ALL YOU CAN EAT BUFFET!

MEETING LOCATION

THE PHOENIX CLUB
1340 Sanderson Avenue, 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.



PRESIDENT’S MESSAGE

by Lisa Newton, EA



I hope your holidays were peaceful and joyous and that you got a chance for a little rest before the onslaught begins.

We are still looking for someone to assist Dale Quelle, EA with the newsletter. We have someone to help with the web page starting in January. I thank any and all that have stepped forward and offered us assistance as we have needed it.

You should have received our directory in the mail by now. Please look up your listing and review it for accuracy. If it is not correct email Dale the corrections at 4quelle@msn.com.

We have a three hour TaxBook tutorial at this month’s dinner meeting on January 17th. This is a new tax reference book so this event you will all want to attend. It will be taught by Bill Geideman, EA. I will give you some tax season de-stressors.

One last note we have a member with health problems Abel Madrid, EA his practice is in Irvine and he could use assistance during tax season. Hopefully, by the time this goes to press he will have found someone but if you can help him please call (949) 753-9270.

Have a prosperous and stress free Tax Season.

~ Lisa

MOVING AHEAD IN THE NEW YEAR...

May You Find New Opportunities for Health, Wealth and Happiness!

TAX TEASER by Dale Larsen, EA

George and Helen are husband and wife. During 2004, George gave \$30,000 to his brother and Helen gave \$22,000 to her niece. George and Helen both agree to split the gifts they made during the year. What is the taxable amount of gifts, after the annual exclusion, each must report on Form 709?

- A. George and Helen each have taxable gifts of \$15,000
- B. George has a taxable gift of \$19,000 and Helen has a taxable gift of \$11,000
- C. George and Helen each have taxable gifts of \$4,000
- D. George has a taxable gift of \$8,000 and Helen has a taxable gift of zero

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800-797-1410



The Tax Experts

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JULY

CERTIFIED DOCUMENT DESTRUCTION, INC.
Shred 4-year old files ending June 30 per IRS regulations. OCEA members mention this ad for 10% discount off shredding fees. Call **Cita Klocksieben**.

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JUNE

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www.enrolledagent.org (Member)
Email: lcole@csea.org



☐ Mr.
☐ Mrs.
☐ Ms.

PROFESSIONAL ASSOCIATE APPLICATION

(Please Print All Information)

Last Name		First Name or Initial		Middle Name or Initial		Nickname	
Name as you wish it to appear on your Membership Certificate (if different from above). Note: Professional designations are not included on certificates.						Birth Date	
Business Address				Home Address (If different from business address)			
Firm Name (if any)				Street Apt / Suite #			
Street		Apt / Suite #		City		State Zip	
City		State		Zip		Telephone Number	
Telephone Number		Fax Number		I prefer CSEA mail be sent to my:		<input type="checkbox"/> Home Address <input type="checkbox"/> Business Address	
Email Address		<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No			
<div><div><p>Are you registered by the California Tax Education Council? Have you ever been an Enrolled Agent?</p></div><div><p>I am lawfully engaged in the practice of tax and not currently or previously defined in §10.3(a) through (d) of Circular 230. I hereby petition for Professional Associate recognition by the California Society of Enrolled Agents. I understand that this recognition may be terminated by me at any time, or by the Society for non-payment of dues, failure to meet continuing education requirements*, notification of my suspension from eligibility to practice, or as stipulated in the Bylaws and rules of the Society.</p><p>I understand and will abide by all applicable provisions of the California Society’s Bylaws and the National Association’s Code of Ethics and Rules of Professional Conduct.</p></div></div> <div><p>Please take a moment to answer the following questions, so that we can serve you better!</p><ol style="list-style-type: none">How long have you been preparing tax returns? _____What type of practice do you have? <input type="checkbox"/> Self-employed <input type="checkbox"/> Work in a firm <input type="checkbox"/> OtherIf self-employed, do you have other tax preparers on staff? <input type="checkbox"/> YES <input type="checkbox"/> NOHow many returns do you prepare a year? _____How did you find out about the California Society of Enrolled Agents? <input type="checkbox"/> An EA <input type="checkbox"/> Online <input type="checkbox"/> Newspaper <input type="checkbox"/> OtherIn what areas of tax do you practice? <input type="checkbox"/> 1040 <input type="checkbox"/> 1041 <input type="checkbox"/> 1065 <input type="checkbox"/> 1120 <input type="checkbox"/> 706Would you like information on becoming an Enrolled Agent? <input type="checkbox"/> YES <input type="checkbox"/> NO<p>* Continuing education requirements are determined by the National Association and are currently 30 hours per CPE year (2/1 - 1/31).</p></div>							

Dues are not deductible as a charitable contribution for tax purposes, but may be deductible as a business expense. Society dues include the publication <i>California Enrolled Agent</i> , currently published nine times per year.	
<input type="checkbox"/> I would also like to join NAEA (National Association of Enrolled Agents) for an additional \$160.00.	
<input type="checkbox"/> My payment of \$150.00 for the first year’s dues is enclosed.	
Charge \$ _____ to my: <input type="checkbox"/> Visa <input type="checkbox"/> Mastercard <input type="checkbox"/> AMEX <input type="checkbox"/> Check Enclosed	
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Rec'd _____	Amt. _____
Ck.# _____	Batch# _____
ID # _____	Exp Dt. _____ Cert Dt. _____

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 your haven't seen in years and aren't likely to see again. Following are IRS instructions on revoking you 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 CLASSIFIEDS

EA TAX ACCOUNTANT in Long Beach needs office assistants on a full time and part time basis. Entry level positions available. Prior tax or accounting office experience is preferred. Must have strong organizational skills. Call Jim Clark, EA at (562) 248-0500.

HELP WANTED Assistant in financial services office in Orange to do general office work, marketing and tax preparation. May also involve securities and real estate. Must have computer skills and aptitude to learn taxes. Will train. Contact Leonard Wyss, EA at (714) 974-7623.

WANTED EXPERIENCED TAX PREPARER for upcoming tax season. Knowledge of Lacerte software is helpful. Call Sam Milazzo of State Business Service at (562) 869-4819 or (714) 962-8408. Fax (562) 869-7529. Ad placed by OCEA member Donna Miller, EA.

TAX PRACTICE AVAILABLE FOR SALE Seeking the right person (preferably an EA) to purchase my tax practice after the completion of next tax filing season. I am retiring due to declining health but will participate in the orderly transition with the purchaser. Practice consists of 85% tax preparation, 10% write-up and 5% audit and collection representation. My practice was established in Fullerton in 1988 and now consists of approximately 200 clients. I would like the purchaser to maintain the business in the same general area. Price and terms are negotiable. Call Clem St.Louis at (714) 879-7511 or fax (714) 871-4446.

EXPERIENCED EA/Tax Preparer position available in Fountain Valley. Lacerte proficiency a must. QuickBooks savvy a plus. Fax resume to Tom Bass, EA at (714) 241-0189 or email tax@accountablesolutions.biz.

COSTAMESA ENROLLED AGENT firm needs an experienced Enrolled Agent/ Tax Preparer. The practice involves preparation of individual, corporate, partnership and fiduciary returns. Experience with Lacerte software and some accounting background is desirable. Salary commensurate with experience. E-mail resume with salary history to resume@taxpros.info. Ad placed by OCEA member Craig Smith, EA.

IRS COLLECTION PROBLEM? Got a client with an IRS collection problem? Call Carl! OCEA member, retired IRS Revenue Officer. Phone/fax 949-589-1137, E-mail Carl Carter at buick61guy@aol.com preferred.

WELCOME NEW MEMBERS...

- Teresa E. Leveille, EA
- Hea Kim, EA

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
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OFFICE SPACE AVAILABLE - ANAHEIM Located within a two-story professional CPA office. Shared reception, kitchen area, conference Room. Internet access. \$350/month. Call Lee Akin, EA (714) 491-9500. Strayer Saylor and Associates, Inc.

TAX PROFESSIONALS NEEDED TaxResources, Inc. is hiring tax professionals for the 2006 tax season! Positions are available at our Orange County and Sacramento locations. Enjoy flexible hours, earn great pay. To find out more about our company and job opportunities, and to apply online, visit our website at jobs.taxaudit.com. OCEA member Dave DuVal.

HELP WANTED. Need EA for year-round position in Brea tax office. Experience in all aspects of tax preparation including estate tax and IRS audit/appeals representation is desired. Candidate should have good communication skills and be proficient with Lacerte, Excel and Quickbooks software. Fax resume to Patrick Hurley, EA @ (714) 996-1582.

BANKRUPTCY Questions regarding bankruptcy, business formations or business litigation? Certified specialist in personal/small business bankruptcy w/25 yrs experience practicing law in Orange County. Rick Barnett, Barnett & Rubin (AV rated), 949-261-9700 or rick@barnettrubin.com

FAST GROWING LA MIRADA FIRM seeks a full-time tax professional. The qualified applicant will have a strong background in tax preparation, including individual, corporate, and partnership taxes. Candidates with experience in defined benefit planning, IRS & FTB negotiation, representation and collections are a big plus. Candidates who are a CPA or an EA are a plus. Must have strong computer skills and knowledge of tax preparation software. Salary is commensurate with experience and we offer excellent benefits. Fax resumes to 562-404-3126 or e-mail tia@liberatorcpa.com

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PLEASE NOTE: Classifieds are available for OCEA members & associates to advertise items for sale or rent, want ads and 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. Be sure to include your name and phone number or email.