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1777-668-717:3uo4d Westminster CA 92683 14340 Bolsa Chica Road, #A Dale Quelle, EA OCEA Newsletter Editor

The Tax Experts

California Society of Enrolled Agents Orange County Chapter



<u>DATE</u>	PROGRAM / EVENT	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
June 19	Dinner Meeting	2	Ethics	Phoenix Club of Anaheim
June 22	Seminar	9	Annual Income Tax Seminar	Whittier Law School, Costa Mesa
July 17	Dinner Meeting	2	Cost Segregation	Phoenix Club of Anaheim
July 27	Seminar	8	Corporations Emphasis on S-Corporations	Phoenix Club of Anaheim
August 21	Seminar	3	Advanced AMT	Phoenix Club of Anaheim
November 16	Seminar	8	Fall Update	Irvine Hilton

ENROLLED AGENT REVIEW CLASS

Tentatively set for August, September, October. (3 parts, 3 sessions each) DETAILS TO BE DETERMINED. PLEASE WATCH THIS PAGE FOR DETAILS. Editor: Dale Quelle, EA • 14340 Bolsa Chica Rd. #A • Westminster, CA 92683-4868 • 714-899-2221

Volume 2006-2007 Issue 12

**June, 2007** 



**Enrolled Agent Examination** Course

Nine Saturday Sessions Beginning July 14, 2007 Details and registration form on pages 5.

Corporations (Emphasis on S Corps) July 27, 2007 Details and registration form on pages 4.

Advanced AMT August 21, 2007 Details and registration form on pages 4.

### Agenda June19th

4:30 Board Meeting 5:30 Social Time 6:00 Dinner Hour 7:00 CPE Program

\$30 for member pre-registration before 4:00 P.M. on the Friday prior to the dinner meeting; \$35 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). If you want to be added to the permanent list, or deleted from it, please contact Debbie.

Wear your name badge- be recognized!

June 19th Program

# **ETHICS FOR TAX PREPARERS**

# Presented by Bill Geideman, EA

Per the continuing education requirements of Circular 230, and those whom it governs, we tax professionals must take two hours of ethics training each year. OCEA's very own popular and dynamic speaker Bill Geideman will lead us through this topic. Bill's candid and direct approach in the way he teaches is well received by his audience.

2 hour CPE Program (CTEC Approved)





An act has no ethical quality whatever unless it be chosen out of several all equally possible.

William James

# Welcome to new members

Elsa Galvan, EA

Ronald Ostermiller, CPA

**Steven Potts** 

### **FPO Map & Directions**



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### PRESIDENT'S MESSAGE

by Peggy Ligori, EA

This is my last message as President of the most wonderful chapter, Orange County Chapter of Enrolled Agents. It has been an honor to be your president this past year.

I had the privilege of having a very hard working and dedicated board. Cathy Patel, EA as our 1st Vice President will be

stepping into the president's spot, she took care of getting us some interesting speakers this last year. Patti Kappen, EA did a great job as our Treasurer for the past 3 years, and I am glad she's moving up to our 1st Vice President position. Neal Gallaway, EA did an awesome job as Secretary, and as website host, he was a terrific help to me, and also will be great as our 2nd Vice President. Debbie Harris, EA did a great job as 2nd Vice President & Membership Chair, and handling the reservation table, as did the volunteers she had Robbie Daly, EA; Terry Shay, EA, Diana Nelson, EA; Jack Allen, EA; Jim Bendt, EA and Karen Hawe, EA. The directors all took on extra roles and did an outstanding job - Ken Noland, EA as PIA Chair, Bylaws Chair & Retreat Chair. Donna Miller, EA as Education Chair, and stepping in as a new director and taking on a very difficult committee and did an outstanding job. Bill Stewart, EA as Scholarship Chair. Patricia Yeckel, EA as assistant to Membership Chair. Of course our CaSEA Directors Dona Evans, EA and Joni Terens, EA keeping us informed as to what is going on at CSEA. Besides their work on CSEA, Dona is our Awards Chair and Joni coordinated our Fall Update and our IRS Practitioner Seminar. Thanks to all our behind the scenes volunteers as well, Floyd Allen, EA for the Quickfinder & The Tax Book sales, he also takes the donations for us to the Women's Transitional Living Center. Dale Quelle, EA for a fantastic newsletter. Coleman Cook, EA for our advertisers in the newsletter. Yvonne Kirkendall, EA coordinated our E-File Roundtable Seminar. Plus a few more committee chairs, Bill Geideman, EA as our Legislation Chair & Marilyn Ratliff, EA as our Nominating Chair, she did a great job in interviewing potential board members, and Jack Lifshin, EA as our Examination Chair. Dale Larsen, EA who is responsible for coming up with those Tax Teasers in our newsletter. And of course Lisa Newton, EA Past President, which I now become. She helped me whenever I had a problem or questions that came up and I needed another opinion. She was there when I needed her, such as jumping in as Finance & Budget, Long Range Plans at a

These are your volunteers that made my job as president run smoothly. Thank you very much for your time and effort.



# AX TEASER by Dale Larsen, EA

Which of the following statements is correct with respect to a client's request for records of the client that are necessary for the client to comply with his or her Federal tax obligations?

- 1.. The practitioner may never return records of the client to the client even if the client requests prompt return of the records.
- 2.. The existence of a dispute over fees always relieves the practitioner of his or her responsibility to return records of the client to the cli-
- 3.. The practitioner must, at the request of the client, promptly return the records of the client to the client unless applicable state law provides otherwise.
- 4.. The practitioner must, at the request of the client, return the records of the client to the client within three months of receiving the request. VASMER: 3



The Tax Experts

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The New California

Expla

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Analysis

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California Society of Enrolled Agents has four different funds that are advantages to all EA'S. The Legislative Action Fund (LAF) is one of the most important resources the Society has to ensure that the voices of all EA's in California are heard.

The LAF funds the Society's legislative program, including staff and member attendance at FTB, and BOE meetings and meetings with legislative members and their staffs. The LAF also helps pay for our lobbyist.

The LAF is completely funded by volunteer contributions, and there is currently a shortfall caused by contributions dropping over the past five years. CSEA needs your help to replenish this fund. Send your contribution (checks made payable to CSEA) to:

CSEA, C/O LAF FUND, 3200 Ramos Circle, Sacramento, CA 95826-2513.

Sincerely,
Dona Evans, EA and Joni Terens, EA
CSEA Directors

# Menus for Upcoming Meetings

June 19, 2007 dinner meeting 2 hours of CPE Lasagna Chicken Marsala Rice Pilaf Green Bean Vegetables Three Assorted Salads Two Assorted Desserts

July 17, 2007 dinner meeting 2 hours of CPE Angus Top Sirloin Steak Chef's Choice Fish Au Gratin Potatoes Sweet Corn Three Assorted Salads Two Assorted Desserts

August 21, 2007 dinner meeting 1 hour of CPE Baked Ham in Pineapple Sauce Orange Chicken Rice Pilaf Red Parsley Potatoes Three Assorted Salads Two Assorted Desserts

September 18, 2007 dinner meeting 1 hour of CPE Beef Fajitas Cheese Enchiladas Refried Beans Spanish Rice Fried Potatoes with Onions Three Assorted Salads Two Assorted Desserts October 16, 2007 dinner meeting 1 hour of CPE Braised Bratwurst Roasted Chicken Sauerkraut Whipped Potatoes Three Assorted Salads Two Assorted Desserts

November 20, 2007

1 hour of CPE

Roasted Turkey

Dressing and Gravy

Chef's Choice Fish

Whipped Potatoes

Cranberry Sauce

Three Assorted Salads

Two Assorted Desserts

December 18, 2007 1 hour of CPE Carved Prime Rib of Beef Chef's Choice Fish Whipped Potatoes Sweet Corn Three Assorted Salads Two Assorted Desserts



# **JUST for FUN!**

A taxpayer is someone who works for the federal government but who doesn't have to take a civil service examination.

### **CLASSIFIEDS**

Seeking full-time EA with Lacerte, real estate tax background, accounting, & communication skills needed for busy year round tax office. You will be required to visit clients, interview clients, respond to client inquiries, deal with tax authorities & admin staff. Gearing up for 4/15/07. Fax resume to Karla Dennis, EA at (714) 995-5218 or email JoPro1014@yahoo.com

Receptionist wanted. Bilingual. English/Spanish speaking. Duties include heavy phones, greeting clients, customer svc, heavy admin work. Must be professional, have good communication skills. Knowledge of QuickBooks & taxes are a major plus, some college required. Must be a progressive thinker. E-mail resume with salary history to Karla Dennis, EA at JoPro1014@yahoo.com

Five-office suite available in desirable building in Tustin. First floor, full service, 870 sq. ft. Near 5 and 55 Fwys. \$1,435 per month. Call Ken Noland, EA at (714) 505-0015.

Lacerte 2 window premium Tax Return folders and various size Lacerte envelopes available from retiring EA. Bought in advance. Still in wrappers. Original cost approx \$385. Make offer. Clem St. Louis, EA (714) 871-1326.

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.

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.



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.

### 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.

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.

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: <a href="mailto:debbie@cpaadvisor.com">debbie@cpaadvisor.com</a>; fax to (562) 431-5755. Ad by OCEA member Stan DiLiberto CPA.

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 <a href="mailto:taxinfo@equinetax.com">taxinfo@equinetax.com</a>.

IRS COLLECTION PROBLEM? Call OCEA member, retired IRS Revenue Officer Carl Carter. Phone/fax 949-589-1137, E-mail <a href="mailto:buick61guy@aol.com">buick61guy@aol.com</a> 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 <a href="mailto-4quelle@msn.com">4quelle@msn.com</a> 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 <a href="mailto:4quelle@msn.com">4quelle@msn.com</a> or FAX to 714-899-2224. Include your name & phone number or email.

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> ORANGE COUNTY CHAPTER OF THE CA SOCIETY OF ENROLLED AGENTS PRESENTS TWO SEMINARS FOR YOUR CONSIDERATION



**JULY 27, 2007** 

1340 Sanderson Ave., Anahelm, CA

Registration from 7 A.M. to 8 A.M. • Seminar from 8 A.M. to 5 P.M. COST: \$200 IF REGISTERED AND PAID BY JULY 13, 2007; \$250 THEREAFTER. **EIGHT HOURS CPE** SPEAKER: VICKI MULAK, EA

AUGUST 21, 2007 at THE P 1340 Sanderson Ave., Anaheim, CA

Registration from Noon to 1 P.M. . Seminar from 1 P.M. to 4 P.M. COST: \$100 IF REGISTERED AND PAID BY AUGUST 7, 2007; \$125 THEREAFTER. SPEAKER: KAREN BROSI, EA THREE HOURS CPE

	ı	REGISTRATION		
Yes, I want to attend the sen	ninar(s):	Enclosed is my check/credit card information		
Corporations, July 27, 2007	\$	NAME:		
		ADDRESS:		
Advanced AMT, August 21, 200	7\$	CITY, STATE, ZIP:		
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PLEASE NOTE YOUR SPECIAL MEAL REQUIREMENTS FOR LUNCH AT THE CORPORATION SEMINAR You may photocopy this form for additional attendees.

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

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# **ENROLLED AGENT EXAMINATION COURSE**

NINE SATURDAY SESSIONS BEGINNING JULY 14, 2007

The Orange County Chapter of the California Society of Enrolled Agents is offering a nine session review class to prepare YOU for the new IRS Special Enrollment Exam. The course is presented in three parts: Individual; Partnerships, Corporations, S Corporations, Fiduciaries and other topics; Practice before the IRS, Power of Attorney, Ethics and other topics. The three parts coincide with the new structure of the exam.

Part One: Individual Taxation

**JULY 14, 21, 28** 

Partnerships, C Corporations, S Corporations, Fiduciaries and other topics Part Two:

**AUGUST 11, 18, 25** 

Part Three: Practice before the IRS, Power of Attorney, Ethics and other topics

**SEPTEMBER 8. 15. 22** 

Course Fee: \$650 for the three parts; or \$225 per part

The cost of the textbook is included.

Concordia University, 1530 Concordia West, Irvine, CA Location:

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Bill Geideman and Vicki Mulak Speakers:

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