

Members enrolled to practice before
the Internal Revenue Service



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Phone: 714-899-2221

The Tax Experts



Orange County Chapter
California Society of Enrolled Agents

UPCOMING PROGRAMS and EVENTS

DATE	PROGRAM / EVENT	CPE	SUBJECT	LOCATION
July 18	Dinner Meeting	1 hr	The "Less Paper" Office	Phoenix Club of Anaheim
August 5 – October 7	Saturdays		Enrolled Agent Exam Course	Concordia University, Irvine



The Tax Experts



The Orange County ENROLLED AGENT

The Tax Experts

Editor: Dale Quelle, EA • 14340 Bolsa Chica Rd. #A • Westminster, CA 92683-4868 • 714-899-2221

www.eaoc.org

Volume 2006-2007

Issue 1

JULY, 2006

1 HOUR CPE PROGRAM (CTEC Approved)



QUICKIES
from the QUILL

ENROLLED AGENT Exam
Course for prospective EA's,
instructed by Bill Geideman,
EA, begins in August. Enroll
now! See page 6 for details
and sign-up form.

YOU CAN HELP!!!
Support Women's Transitional
Living Center by bringing your
donation to the July din-
ner meeting. See page 3 for
needed donations.

The "Less Paper" Office

Presented by Joseph E. Ligori, EA



The 'Less Paper' Tax Office" provides a conceptual look at reducing the amount of paperwork handled within a Tax Office. Through the use of computers, scanners and 'Document Management Software' we see how much of the profusion of paperwork can be reduced. Exploration into how this methodology can create a more efficient and less error prone environment for the handling of critical documents. Attendees should come away with an overall understanding of how a Tax Office can reduce the amount of paper files while improving document retention and reference.

Following his exit from the computer industry Joe decided to become involved with taxation and small business. Joe became an Enrolled Agent in 2002 and is now practicing in Hemet, California and is a member of the Inland Empire chapter of CSEA.

AGENDA July 18th

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 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- be recognized!

DINNER MENU

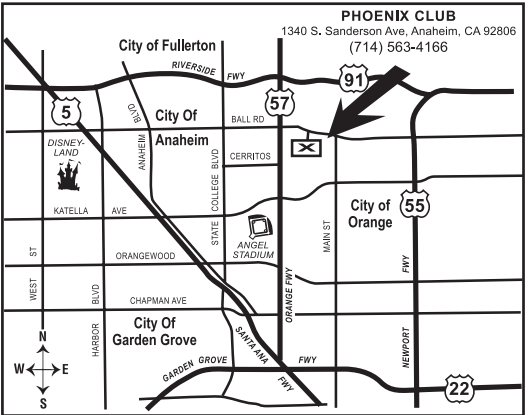
- Sirloin Steak
- Chicken Marsala
- Garlic Roasted Potatoes
- Corn
- Potato Salad
- Garden Green Salad
- Fresh Fruit
- Dessert
- Coffee, Decaf, Hot & Iced Tea



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 Peggy Ligori, EA



AS OUR NEW FISCAL YEAR for Orange County Chapter of Enrolled Agents begins, welcome to all new members. By the time you read this we will have had our Annual Planning Retreat that is scheduled for June 26th & 27th. But not to worry, we still need all the help and time you are willing to give to your chapter. We all have special talents that can be utilized.

We continue to emphasize the work of our three main committees, Education, Membership and Public Information & Awareness. This year Jack Allen, EA will continue what he began last year as Education Chair. He welcomes any and all suggestions for education programs you, the members, want to see in the 2006-2007 year. Please contact Jack with any ideas you have.

Our Membership Chair, Debbie Harris, EA will have an assistant this year, Patricia Yeckel, EA. Patricia is a new director on our board and has graciously accepted to assist Debbie this year in order for her to be ready to chair it next year. Debbie and Patricia will be looking for any ideas to get more of our members involved in chapter activities and in expanding our chapter roster. Dale Quelle, EA will again serve as the editor of our newsletter. He has some new ideas for our newsletter, in which we will be hearing about at the planning retreat, and reporting on in the future.

The Public Information & Awareness chair this year will be Ken Noland, EA. He has a big job ahead of him, and will need your assistance. If you are interested in outside speaking engagements and other PIA activities, please contact Ken. Ken will also be the one reminding us about the February Call-in at the O.C. Register.

Cathy Patel, EA our 1st V.P. will be arranging our dinner meeting speakers and introducing them. If you have any topics you would like to hear at the meeting, please contact Cathy.

This year Debbie Harris, EA 2nd V.P., will be the person to contact about your dinner reservation. We will continue to use our website and our email address reservation@eaoc.org to make your reservations. Debbie will also have new permanent list available at the July dinner meeting to sign up.

I also want to welcome Bill Stewart, EA. Bill is a new director on our board and will be the chair of the Scholarship committee. If you know of someone looking to apply for scholarship, please contact him. Donna Miller, EA is our other new director to the board and she will be the chair of what used to be called “Audit Committee”. It has been renamed to “Examination Committee”.

I look forward to the upcoming year and serving our membership as Chapter President.

~ Peggy

TAX TEASER by Dale Larsen, EA

Pleasant Beach City, to improve downtown commercial business, converted a downtown business area street into an enclosed pedestrian mall. The city assessed the full cost of construction, financed with 10-year bonds, against the affected business properties. The city is paying the principal and interest with the annual payments made by the property owners. The portion that the business owners were assessed to pay the construction costs is:

- A. Deductible as taxes
- B. Deductible as a business expense
- C. A non-depreciable capital expenditure
- D. A depreciable capital expenditure

ANSWER: D



The Tax Experts
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Educational Program Qualifying for Continuing Education Credits

ENROLLED AGENT EXAMINATION COURSE

Program complies with the Rules and Regulations of Continuing Education
established by the CA Board of Accountacny and the CA Tax Education Council.

COURSE FEE:

\$600 tuition for the four Parts, which includes all materials and textbooks. Cost for students who choose to take less than than three Parts is \$200 per Part, plus \$100 for materials and textbooks.

CLASS LOCATION:

Concordia University • 1530 Concordia West • Irvine, CA

FOR MORE INFO:

Phone (714) 669-0453

COURSE AGENDA

PART I	PART II	PART II	PART IV
Individual Taxation	Partnerships	Corporations	Ethics
Basis of Assets	Sole Proprietorships	Schedule M Adjustments	Preparer Penalties
Filing Requirements	ACRS/MACRS	Estates	Appeals Procedures
Gross Income	Fringe benefits	Trusts	Exempt Organizations
Alternative Minimum Tax	K-1 Allocations	Gifts	Retirement Plans

WHY YOU SHOULD ENROLL! The Director of Practice of the IRS has decreed that all exam questions will be new every year. The computer courses and other programs that rely solely on review of past year exams will not be sufficient. Our experienced instructors will provide you with the tax theory necessary to pass this rigorous exam.

WHO QUALIFIES TO BE AN EA? An individual who has demonstrated technical competence and professional ethics to the Treasury Dept and has been granted enrollment to practice before the IRS.

WHO CAN BE REPRESENTED BY AN EA? All taxpayers in matters relating to their rights, privileges and liabilities of laws, regulations under the jurisdiction of the IRS. In short, the EA may "stand in the shoes" of any taxpayer in Income Tax, Estate Tax, and miscellaneous tax matters.

CAN'T ANY TAX PREPARER DO AS MUCH? The Treasury Dept and IRS recognizes only three categories of tax practitioners who may represent taxpayers through all levels including District Director and Appeals levels. The three are Enrolled Agents, Certified Public Accountants, and Attorneys.

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.

BE AN EARLY BIRD! REGISTER BEFORE JULY 15 AND SAVE!

Send your completed application postmarked no later than July 15, 2006 and receive the special Early Bird price of \$600 for the entire course including textbooks and materials. Make check payable to: "Orange County Chapter, CSEA". After July 15, the cost is \$650.

CHECK YOUR CHOICES: ☐ The Complete Course (4 parts) ☐ Only the Following Parts:

_____ Part I _____ Part II _____ Part III _____ Part IV
Cost for selected Parts: \$ _____ Textbook/Materials: \$ _____ TOTAL: \$ _____

☐ Check ☐ VISA ☐ Master Card

CREDIT CARD # _____ - _____ - _____ EXP DATE _____

NAME _____ SIGNATURE _____

ADDRESS _ □

CITY _____ STATE _____ ZIP _____

DAY PHONE _____ EVE PHONE _____ FAX _____

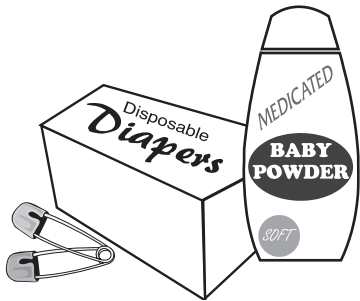
Complete this form and mail to: California Society of Enrolled Agents • 18311 Gramercy Dr • Santa Ana, CA 92705 • or fax: (714) 544-0706

PREPARE FOR THE IRS SPECIAL ENROLLMENT EXAM! The Special Enrollment Exam will be given in October, 2006. Prepare for it by enrolling in the Annual Preparatory Course presented by the CSEA, OC Chapter. Classes will be from 8:30am-3:00pm for 10 Saturdays beginning on August 5. They will be held at Concordia University Campus, 1530 Concordia West, Irvine, CA. Topics cover the 4 parts of the exam listed above, plus 2 review sessions. For informationabout this prep course, contact Bill Geideman, EA, at (714) 669-0453 or billstaxx@earthlink.net.



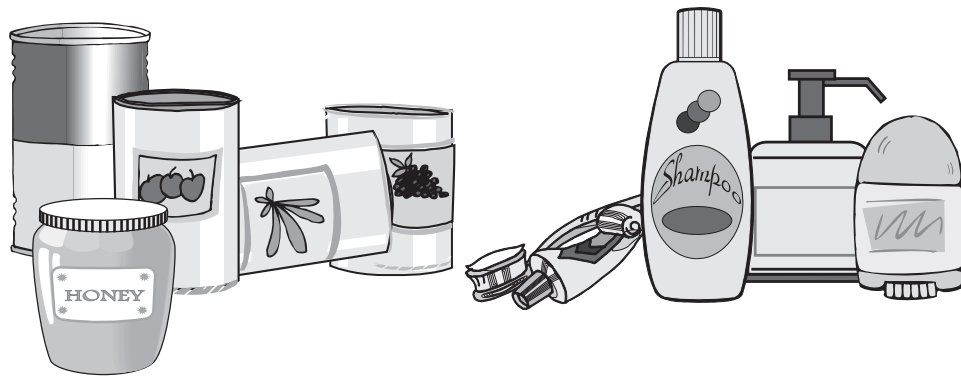
CHRISTMAS

in JULY!!!



ONCE AGAIN IT IS TIME TO SHOW OUR SUPPORT of the wonderful work done by our friends at the Women's Transitional Living Center (WTLC - they help battered women and their children).

We will be collecting Bisquick, boxed pasta, rice and potato dishes, canned fruit and vegetables, cereal, baby wipes, bath soap and shampoo, coffee, creamer and sugar, diapers (infant through 5), paper towels, toilet paper, toothbrushes and toothpaste. Or just a \$10 gift will go a long way to show we care!



Floyd Allen, EA
Chairman of the drive to collect donations for the WTLC.

PLEASE BRING YOUR DONATIONS TO OUR JULY MEETING.

SCHOLARSHIPS AWARDED: CONGRATULATIONS!

The following OCEA members each received a \$600 scholarship from CSEA after attending Bill Geideman's 2005 SEE Class:

Sherry Board Hopie Peterson Timothy Rodney Bill Stewart Zachary Van de Kamp

I've enjoyed working with all of the applicants applying for the NAEA, CSEA, and OCEA scholarships over the last three years. Bill Stewart will be OCEAs Scholarship Chair for the 2006-2007 year.

Applications for the next CSEA Scholarship should be submitted to Bill no later than November 30, 2006. The application can be found online at www.csea.org. CSEA determines who the successful candidates will be at the CSEA Annual Meeting.

NAEA Scholarship applications are available online at www.naea.org. Applications should be submitted two months before the class you plan on attending.

Again, CONGRATULATIONS to the winners!
Cathy Patel

WELCOME NEW MEMBERS!

- Carol Painter, EA
 - Qing Thomas, EA

The CLASSIFIEDS

The OCEA 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 and phone number or email.

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.

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.

BECOME A BETTER TAX PROFESSIONAL - JOIN CSEA!

Are you a seasoned tax professional? Or are you just starting your career in the tax profession? Either way, CSEA is here to help further your success. Our members include some of Orange County's best minds in the tax business. CSEA members are a diverse group of tax professionals who have attained vast knowledge in various specialties of taxation - tax preparation, audit and appeals representation, tax collection, international tax issues, and practice management.

Join CSEA and take advantage of the many resources available to expand your horizons. Plan now to attend our dinner meetings of the Orange County Chapter of Enrolled Agents, held monthly on every third Tuesday at The Phoenix Club of Anaheim, starting at 5:30 P.M. Directions to The Phoenix Club are on the front page. You need NOT be an Enrolled Agent to join. Associate's status in CSEA is available to CTEC tax preparers. Regular membership is available to all EA's, CPA's and attorneys. Associates and regular members enjoy the same privileges. Fill out the application form on page 5 and follow the instructions to return it to CSEA with your payment. ➡

A Message From
**THE PUBLIC
SPEAKERS BUREAU**

THE INTERNAL REVENUE SERVICE, in a joint effort with California's Employment Development Department, are requesting volunteers from the membership of OCEA to assist them in speaking before groups of employers. The overall objective of this action is to better educate the Small Business Self-Employed taxpayers in the area of employment taxes. The IRS would provide technical and resource materials to those Tax Professionals that wish to volunteer for this project. If you are interested in becoming involved with this program you should contact the IRS Senior Stakeholder Liaison, Derek Ganter, at (213) 576-3399 or email Derek.C.Ganter@irs.gov.

The photograph shows the inaugural training class held on June 5-6, 2006 in Santa Fe Springs.



CALIFORNIA SOCIETY OF ENROLLED AGENTS
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FAX 916/366-6674
www.csea.org (Public)
www.enrolledagent.org (Member)
Email: lcoble@csea.org



PROFESSIONAL ASSOCIATE APPLICATION

(Please Print All Information)

- ☐ Mr.
☐ Mrs.
☐ Ms.

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			
Are you registered by the California Tax Education Council? Have you ever been an Enrolled Agent?							

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.

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.

**Please take a moment to answer the following questions,
so that we can serve you better!**

1. How long have you been preparing tax returns? _____
2. What type of practice do you have?
☐ Self-employed ☐ Work in a firm ☐ Other
3. If self-employed, do you have other tax preparers on staff? ☐ YES ☐ NO
4. How many returns do you prepare a year? _____
5. How did you find out about the California Society of Enrolled Agents?
☐ An EA ☐ Online ☐ Newspaper ☐ Other
6. In what areas of tax do you practice?
☐ 1040 ☐ 1041 ☐ 1065 ☐ 1120 ☐ 706
7. Would you like information on becoming an Enrolled Agent? ☐ YES ☐ NO

* Continuing education requirements are determined by the National Association and are currently 30 hours per CPE year (2/1 - 1/31).

Dues are not deductible as a charitable contribution for tax purposes, but may be deductible as a business expense. Society dues include the publication *California Enrolled Agent*, currently published nine times per year.

- ☐ I would also like to join NAEA (National Association of Enrolled Agents) for an additional \$160.00.
- ☐ My payment of **\$150.00** for the first year's dues is enclosed.

Charge \$_____ to my:
☐ Visa ☐ Mastercard ☐ AMEX ☐ Check Enclosed

Credit Card# - - -

Expiration date

MO YR

Please Do Not Write In This Space		
Rec'd _____	Amt. _____	
Ck.# _____	Batch# _____	
ID # _____	Exp Dt. _____	Cert Dt. _____

ID / LICENSE NUMBER	
Signature (required for all applicants)	Date
Chapter (If left blank, you will automatically be affiliated with a Chapter)	
Sponsor (optional)	

IMPORTANT: You **MUST** check the following box to ensure you receive CSEA information. We do NOT transfer your fax number or email address to third parties.

- ☐ I consent to receive communications sent by or on behalf of CSEA and its Chapters via email, telephone, or fax.