



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 2009-2010 Issue 6 December 2009

Welcome to New Members

Thomas Rogers, EA

Paul Shisbey, EA

Lorron Snell, EA



Dinner Menu
Roast Prime Rib,
carved at station
Chef's Choice Fish
Whipped Potatoes
Sweet Corn
Three Assorted Salads
Two Assorted Desserts

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 393 Members strong and proud to be the largest Chapter of CSEA.

December 15th Program

1 Hr CPE Program

What is the Internal Revenue Service Advisory Council (IRSAC) and what do they do?

by Joni Terens, EA



Please join us at the chapter monthly meeting where Ms. Joni Terens, EA will share with us her experience being on IRSAC.

Ms. Terens was one of four new members appointed in January 2009 to serve a three year position. She is a member of the Wage and Investment (W & I) sub-group.

Ms. Terens will discuss IRSAC's mission and charter, what being a member involves and how to apply. She will share with us the most recent public report and some past issues that the IRSAC committee members have worked on.

Ms. Joni Ternes, received her Enrolled Agent designation in May 1988. She has been an active member in the Orange County Chapter and at the State level. She has served in various positions in the past 21 years including CSEA Treasurer and Orange County Chapter President. Currently she represents CSEA on the EDD Small Business Employers Advisory Committee (SBEAC), serves as Trustee on the CSEA Education Foundation, is sub-committee chair of the 2010 Jim Stern Legislative Day and is a member of various committees at CSEA and her chapter.



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

Agenda December 15th

4:30 Board Meeting

5:30 Social Time

6:00 Dinner Hour

7:00 1 Hr CPE Program \$35/\$40

\$35 for Member pre-registration before midnight on the Thursday 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 \$45 and \$50 respectively. To make a reservation go online to our web site www.eaoc.org and select the sign up button next to the event you would like to attend and follow the prompts. If you incur any difficulties signing up contact Donna Miller EA at 562-424-3088 or Lisa Newton EA at 562-267-0351

PRESIDENT'S MESSAGE

by Patti Kappen EA



Congratulations Orange County Enrolled Agents! You have won second place in the California Society of Enrolled Agents New Member Chapter Challenge. The prize is a certificate for one free admission to the 2010 Super Seminar. The certificate will be used as a silent auction item at our Holiday Party this month. I want to thank John Kristiansen for all the work he did on this project and for all of you who continuously promote our Chapter.

At our November board meeting we were honored to have with us the President of California Society of Enrolled Agents (CSEA) David Shaw EA. David took some time to field question and listen to some of the Boards' comments about our relationship with CSEA. Later, before his education presentation, he took an extra fifteen minutes to have an interactive discussion with the Members in attendance about what is going on with CSEA. David is bringing a new dynamic to CSEA and wants all Members to have the ability to be more involved at the State level. He is inviting questions and comments from all Members as to what he can do to make this possible. He is especially eager to establish a good working relationship with our Chapter and values all of our input. I think we are going to see a lot of changes for the good and see many more Members having access to the goings on at CSEA. Your CSEA Director, Lisa Newton will be keeping you informed.

As I mentioned last month our three educational offerings this past year proved to give the Chapter a nice profit. We are definitely heading in the right direction. The 60 hour Basic Tax Class concluded in November, and I want to say thank you again to John Rumbold and Dan Carlberg, not only did they do an excellent job organizing and teaching, but they also donated their time. This is the kind of thing that makes me especially proud of the Members of our Chapter who give so unselfishly of their time and talents! Speaking of education, in January we are going to have a meeting to start planning next year's SEE class and other seminars we would like to offer next year. If anyone is interested in attending, please contact Joni Terens or myself.

On January 9, 2009 we are having our first annual shredding day. This event is being organized by Dan Carlberg; you can see more details in this Newsletter. Again, thank you Dan, for planning an event that offers a service to our members and clients, and will also earn revenue for our Chapter. Other event coming up in January are the Practitioner Seminar and The Jim Stern Legislative Day sponsored by CSEA. If you have not seen information on these and are interested, please contact me and I will get the information to you.

Floyd Allen is still accepting orders for QuickFinder and TaxBook, the order form is in the Newsletter. December is the last month to order and get the OCEA discount. Floyd also deserves a big thanks from all of us. For as long as I can remember, Floyd quietly takes on this big project and delivers our books timely every year. Thank you Floyd, you are another great example of volunteerism in our Chapter?

Last on my list, this month is our Second Annual Holiday Party that will be held at this month's dinner meeting. Lori Page is working very hard to make it a very special evening. There will be gift basket raffles, a small silent auction and as always, a special menu planned by Dale Quelle. It will be great fun, please do come and join us as we have our last meeting of the year! Our own Chapter member, Joni Terens will be speaking about her work with IRSAC, it should be very interesting for all.

As President of our Chapter, I would like to extend the warmest holiday greetings from me and the Officers and Board Members of OCEA. We hope you will all have a Merry Christmas, Happy Hanukkah, or Happy Holiday and a Happy New Year. Please take time to celebrate and enjoy. From my own heart, I would again like to say thank you for your support this past year and to ask God to shower you all with the true gifts of the holiday, love joy and peace. God bless you!

Patti



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

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

Second Vice President

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

Secretary

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

Treasurer

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

Directors

Dan Carlberg, EA
PO Box 1146
Orange, CA 92856-0146
(714) 774-8129, djcarlberg@sbcglobal.net

John Kristianson, EA
236 Mira Mar Ave
Long Beach, CA 90803-6126
(562) 438-6059, taxxmann@earthlink.net

Devang Mehta, EA
22632 Golden Springs Dr., #110
Diamond Bar, CA 91765
(909) 861-8100
dmehta@pmaadvisors.com

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

Lori Page, EA
2900 Bristol St #B101
Costa Mesa, CA 92626
(714) 966-9850,
lori@westcoastnumbers.com

CaSEA Director

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

Immediate Past President

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

CLASSIFIEDS

BI-LINGUAL (SPANISH-ENGLISH) EA WANTED P/T to F/T for tax season. UltraTax experience helpful. San Juan Capistrano office. Contact Patti Kappen at patti@sanjuanfinancial.com. 12/09

IMMEDIATE OPENING for experienced full-charge bookkeeper. Must have 10+ years of accounting/bookkeeping, including heavy multi-client experience. Work directly with clients providing them with clean monthly financials and filling their special requests as needed. Clients on Quickbooks Premier and Peachtree Quantum. Current tax preparer license is a plus. Please fax your resume to Ken Noland, EA at (714) 505-9691. 12/09

NEED EXTRA HELP? Enrolled Agent/CFP looking for per diem tax preparation or bookkeeping work. Knows Quickbooks and Lacerte. Proficient with individual, corporation, partnership, LLC, and estate/trust tax returns. Call Sallie Allen at (562) 987-2151. sallieea@aol.com. 7/09

OFFICE SPACE AVAILABLE. Two large offices in luxurious professional suite available for sub-lease (furniture available for one office). One window office is 14x18 (250 Sq. Ft.); the other interior office is 14x14 (200 Sq. Ft.). Rent one or both. Ideal location in bank building on Katella Ave. in Orange. Ample free parking. Daily janitorial service and utilities included. Call Mike or Coleman at (714) 939-1113 09/09

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.

When is a new W-4 required to be completed?

An excerpt from IRS' e-news for tax professionals

An employer should ask all new employees for a signed Form W-4 when they start work. An employee should consider completing a new Form W-4 each year and when your personal or financial situation changes. Events during the year may change your marital status or the exemptions, adjustments, deductions, or credits you expect to claim on your tax return. When this happens, you may need to give your employer a new Form W-4 to change your withholding status or number of allowances.

If the event changes your withholding status or number of allowances you are claiming, you must give your employer a new Form W-4 within 10 days after either of the following.

a.. Your divorce, if you have been claiming married status. b.. Any event that decreases the number of withholding allowances you can claim.

Generally, you can submit a new Form W-4 whenever you wish to change the number of your withholding allowances for any other reason. A Form W-4 remains in effect until the employee gives you a new one.

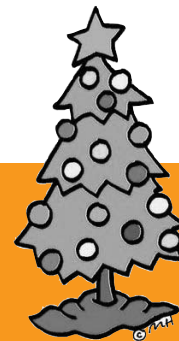
OCEA is Looking for Tomorrows Leaders

by Joe Guccione, EA

We are looking for qualified candidates with vision and the desire to keep OCEA a leader in its field for the 2010-2011 fiscal year starting July 01, 2010.

Any regular Member in good standing is eligible to serve. Board Members are expected to attend all monthly board meetings held on the third Tuesday of each month just before our dinner meetings. Board Members must also attend the annual planning retreat held in June to plan the coming years operating budget.

Please fax your recommendations for Officers and Directors to Joe Guccione at (714) 842-8787 or e-mail gucci-one@msn.com.



December 15th is OCEA's 2nd annual Christmas Party combined along with our monthly dinner meeting program. Come celebrate the Holiday Season with your fellow tax professionals ... The first drink is on us. There will door prizes as well as drawings for some great gift baskets. Come for the meeting and stay for the FUN!!



CSEA
Enrolled Agents – "The" Tax Professionals



IRS

2010 Practitioner Seminars

January 11-16, 7 Hours CPE

Topics Covered: Collection Update, Offers in Compromise, Taxpayer Advocate Service - IRS and FTB, Criminal Investigation, Modernized e-File, California State Appeals, California Underground Economy.

REGISTER ONLINE AT:
media-enterprises.com/csea

COST: \$125 Early bird registration, received by 12/11/2009.
\$150 regular registration, received by 12/31/2009.
\$165 registration after 12/31/09 or at the door.

TIME: Registration starts at 7:00 AM,
CPE 8:00 AM to 4:00 PM with a break for lunch.
7 Hours CPE. Lunch is included.

REGISTRATION AFTER 12-31-09:

You may still register after 12/31/09 by contacting the designated person for the location you wish to attend or at the door on the day of the event.

DATES AND LOCATIONS:

Monday January 11, Escondido, CA

California Center for the Arts
340 N. Escondido Blvd., Escondido, CA 92025
Contact: Ron Watts, EA 858-481-5809

Thursday January 14, Irvine, CA

Hilton Irvine/Orange County Airport
18800 MacArthur Blvd., Irvine, CA 92612
Contact: Joni Terens, EA 714-832-4633 ext 4

Tuesday January 12, Torrance, CA

Holiday Inn, Harbor Gateway
19800 S. Vermont Avenue, Torrance, CA 90502
Contact: Andy Stamatelatos, EA 310-328-8121

Friday January 15, Burbank, CA

Pickwick Gardens
1001 Riverside Dr., Burbank, CA 91506
Contact: Clive Edwards, EA 818-489-3387

Wednesday January 13, San Bernardino, CA

San Bernardino Hilton Hotel
285 E. Hospitality Ln., San Bernardino, CA
Contact: Steve Davis, EA 951-276-2999 ext 7002

Saturday January 16, Santa Barbara, CA

Holiday Inn
5650 Calle Real, Goleta, CA 93117
Contact: Cyndy Scalisi, EA 805-968-6288

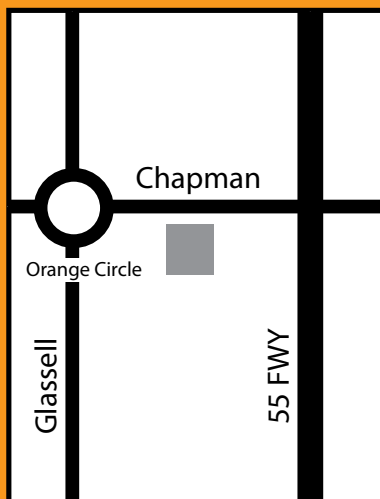
Presented by: The Channel Islands, Inland Empire, Palomar, Orange County, San Fernando Valley, San Diego & South Bay Chapters of CSEA and the Internal Revenue Service.

Quickies From The Quill

From your OCEA Board....

- There was quite a discussion about the lack of real knowledge and understanding about the meaning of the Enrolled Agent designation and what we can do to improve on our education efforts on this. What prompted this was a question on the CSEA Scholarship Application that is heavily weighted and most applicants are missing. You will be hearing more about this.
- Our Chapter won second place in the CSEA Membership Drive between all the chapters; our prize was a certificate for registration at Super Seminar in May, 2010. The certificate will be part of the drawing prizes for our holiday party in December.
- We'd love to see many of our members make the effort to attend the Jim Stearns Day on January 8, 2010 in Sacramento, where we see firsthand what is going on with our state government and our tax laws.
- Very small number of members are signing up for our meetings online, and not calling in their reservations either, which makes it very difficult to notify the Phoenix Club about how many we are expecting. If you have trouble registering online, please **CALL IN YOUR RESERVATION**.
- Our Disaster Committee is looking for volunteers to sign up in case we need to "man" booths for tax help in case of a local disaster. Consider signing up.
- The Board Retreat will be June 16-17, 2010 at the UCLA Lake Arrowhead Conference Center. Any member who wants to go and get involved next year is welcome to attend; what a great way to get involved!
- We're having a Document Shredding Day on Saturday, January 9 from 8:30-1:30. Cost will be \$20 for unlimited shredding! Great opportunity to clean the office and get ready for next tax season!
- Make your reservation now for our holiday party December 15! Lori Page and Tish Patterson are working hard to make this a great event!

Chapter Secretary, Patricia Yeckel, EA



OCEA DOCUMENT SHREDDING DAY

SATURDAY, JANUARY 9, 2010

Services are provided by Shredwise of Orange.

Held in the parking lot of the tax office of Dan Carlberg, EA located at 550 E. Chapman Ave in Orange

\$20 FOR UNLIMITED CERTIFIED SHREDDING OF DOCUMENTS

Available to all OCEA members, staff, clients, and friends of OCEA

For Information Call: 714 774-8129 or 714 966-9850

Location: 550 E Chapman Ave, Orange, CA 92866

Time: 8:30 am to 1:30 pm

2009 TaxBook/Quickfinder

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Day Phone _____	Quikfinder Handbook Small Bus	_____	\$42.	_____
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Make Checks Payable to: OCEA.
All orders must be received by Dec 15, 2009 to qualify for discount. Payment must be included with order.

Mail your completed form and check to:
OCEA c/o Floyd Allen, EA
629 Arbolado Drive, Fullerton CA 92835-1805
714-871-6429

As a benefit to Members and others who purchase these handbooks, there will be no additional shipping and handling charges for those attending the January 19th dinner meeting where these handbooks will be distributed prior to the 2 hour CPE tutorial program on the effective use of these handbooks in our tax practices.

TAX TEASER

A representative who signs a Form 2848, Power of Attorney and Declaration of Representatives, declares under penalty of perjury that he or she is aware of which of the following?

- The federal income tax regulations.
- The regulations in Treasury Department Circular No. 230.
- Recent tax law developments that relate to the tax matter(s) listed on line 3 of the Form 2848.
- All of the above

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The Tax Professionals

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



What is an Enrolled Agent?

An Enrolled Agent (EA) is a federally-authorized tax practitioner who has technical expertise in the field of taxation and who is empowered by the U.S. Department of the Treasury to represent taxpayers before all administrative levels of the Internal Revenue Service for audits, collections, and appeals.

UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
Dec 15, 2009	Dinner Meeting	1	Report on IRSAC	Phoenix Club
Jan 9, 2010	Document Shredding Day		\$20. Unlimited Shredding	550 E Chapman Ave, Orange
Jan 14, 2010	Seminar	7	IRS Presentation	Irvine Hilton Hotel
Jan 19, 2010	Dinner Meeting	2	Quickfinder/TaxBook Tutorial	Phoenix Club
February 16, 2010	Dinner Meeting	1	California Update	Phoenix Club
March 16, 2010	Dinner Meeting	1	Taxes and Online Gambling	Phoenix Club