

Members enrolled to practice before
the Internal Revenue Service



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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
February 20	Dinner Meeting	1	California Update	Phoenix Club of Anaheim
March 20	Dinner Meeting	1	IRS Update	Phoenix Club of Anaheim
April 16	T.G.I.O. Party!			Phoenix Club of Anaheim
May 23	E-File Seminar			
June 19	Dinner Meeting	2	Ethics	Phoenix Club of Anaheim
July	S-Corporation Seminar			
August	1/2 Day Seminar		Advanced AMT	



The Tax Experts

The Orange County ENROLLED AGENT

The Tax Experts

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Volume 2006-2007 Issue 8
FEBRUARY, 2007

1 HOUR CPE PROGRAM (CTEC Approved)



VOLUNTEERS NEEDED
The OC Register hosts an annual Tax Questions Call-in Night the first Tuesday of each February and OCEA members are needed to man the phones and answer the questions. It's at the Register building in Santa Ana on Grand just off the 5 Fwy. See page 6 for the details.

CALIFORNIA
UPDATE

Presented by Lynn Freer, EA



RADICAL CALIFORNIA LAW CHANGES: Get the inside scoop and an up-to-the-minute update of California changes, including audit targets, e-filing, and processing issues.
We will also review all the new nonconformity items in the recent Federal tax bills and what's on the horizon for HSAs in California.

AGENDA
February 20th

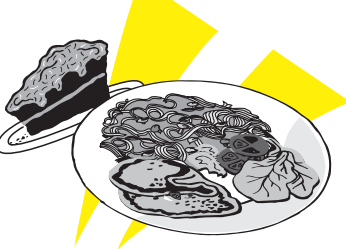
- 5:00 Board Meeting
- 5:30 Social Time
- 6:00 Dinner Hour
- 7:00 CPE Program

\$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). Debbie 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 Debbie.

Wear your name badge- be recognized!

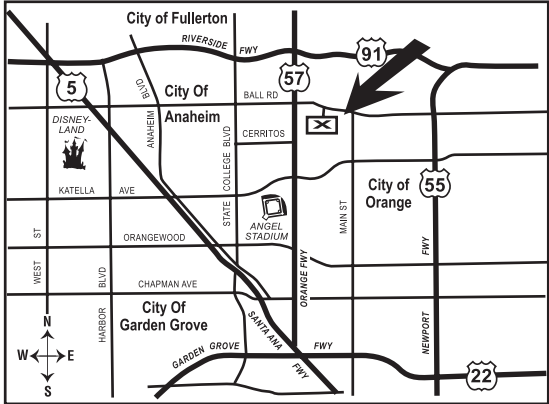
DINNER MENU

- Penne Pasta Marinara
- Chicken Piccatta
- Steamed Vegetables
- Roasted Garlic Potatoes
- Caesar Salad
- Garden Green Salad
- Ambrosia
- Black Forest Cake
- Cheese Cake
- Coffee & Tea



MEETING LOCATION

The Phoenix Club • 1340 Sanderson Ave, 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.

ALL YOU CAN EAT BUFFET!



PRESIDENT’S MESSAGE

by Peggy Ligori, EA



HAPPY PRESIDENT’S DAY. In our profession, do any of you take that day off? Most of my teacher clients booked that day for tax appointments. Speaking of our past presidents, Joni Terens, EA has been nominated as 2007-2008 CSEA Treasurer.

Our chapter’s Nominating Committee has also announced their nominations for our 2007-2008 board of directors. You will find the candidates name and office in this newsletter. Look in the April and May issues of this newsletter for a photo and a candidate’s statement from each of them.

I hope you enjoyed last month’s dinner speakers. The room was again equally divided between The Tax Book and Quickfinder. Next year if you would like to do this again, we will have water available in the extra room and will work on getting the room temperatures more comfortable.

This month’s meeting is our California Update presented by Lynn Freer, EA of Spidell Publishing and it’s time again to honor our chapter’s past presidents, with their dinner hosted by the chapter. Please come visit or meet with all of them.

On February 6th is our Orange County Register Call-in, and we need volunteers. So come and have some fun, answer the taxpayer’s burning questions and have some of Bill Geideman’s chocolate chip cookies. Don’t forget to bring your Quickfinder or The Tax Book with you, starting at 4PM. Call Ken Noland, EA at (714) 505-1925 for directions.

As for our tax season - hope you can pace yourself and before you know it April will be here and we can unwind at the TGIO Party on the 16th of April with good food, drinks, music, dancing and camaraderie.

~ Peggy

TAX TEASER

by Dale Larsen, EA

Randy Lee is an ordained minister of a tax-exempt church. Randy receives a salary plus a housing allowance for rent and utilities. Which of the statements is correct?

- A. Randy must claim as income on his return all of his salary and all of his housing allowance. The salary is subject to income tax and self-employment tax but his housing allowance is subject to income tax only.
- B. Randy does not have to report any income received from the church because the church is tax exempt.
- C. Randy has to pay both income tax and self-employment tax on his salary, but only self-employment tax for the housing allowance. The housing allowance is not subject to income tax.
- D. Randy only has to pay the self-employment tax on both his salary and the housing allowance. Neither is subject to income tax.

ANSWER: C



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<div><div>SEPT</div><div><p>QuickBooks GIVING YOU & YOUR CLIENTS NIGHTMARES? SlackTax, Inc. Set up & Problems Resolution (714)755-1040</p></div><div></div></div>	<div><div>OCT</div><div><p>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@barnetttrubin.com</p><p>DISCHARGE TAXES • State Bar Certified Personal & Small Business Bankruptcy Specialist Business Formations • Business Litigations • AV Rated</p><p>Richard L. Barnett Attorney At Law</p><p>24 YEARS EXPERIENCE PRACTICING LAW IN ORANGE COUNTY</p></div><div></div></div>
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Appeals, Release of Levies, Offers in Compromise, Representation in US Tax Court

CLASSIFIEDS

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.

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.

Looking for EA or equivalent for small busy tax office. Need tax preparer able to do sit down interviews, & mailed in tax returns. Also able to prepare business tax returns. Knowledge of Lacerte a must. Some nights, half day Saturday depending on appointment schedule. Salary dependent on experience. Also looking for office help, computer knowledge a must. Fax or email Laura Curtin, EA at 714-894-1055, lbuel@social.rr.com

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: debbie@cpaadvisor.com; 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 & correspondenc, & tax research. Fax resume to Patrick Hurley, EA at (714) 996-1582, email to taxinfo@equinetax.com.

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

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.

We're Still Looking for SHUTTERBUGS!



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.



Ken Noland, EA

VOLUNTEERS NEEDED TO ANSWER TAX QUESTIONS

Do you ever wonder how certain OCEA members get their names quoted in the O.C. Register? Here's the secret . . . They volunteer to answer tax questions during the O.C. Register's "Tax Question Call-in Night". Every year during the first Tuesday in February the O.C. Register promotes their readers to call-in and have their tax questions answered from local tax professionals. OCEA has enjoyed participating in this event with the Register for many years by sending a team of volunteers. We need at least twenty OCEA volunteers to sign up for this event.

This years event will be held on Tuesday, February 6th at the O.C. Register's building in Santa Ana on Grand Avenue just off the 5 Freeway. The questions we hear are rather basic and can be easily answered by our members. You can bring your Quickfinder or TaxBook for reference in answering these basic questions.

The Register places us around a bank of phones from 5:00 to 9:00 P.M. when people call-in. We should arrive about thirty minutes beforehand to enjoy sandwiches and salads provided by the Register.

To sign up please contact Ken Noland, EA at (714) 505-1925 or email ken@companycfo.com.

APRIL 16th • from 5:00pm Close the doors...CELEBRATE!

T.G.I.O.* PARTY

*Thank God It's Over!!!

ENJOY FOOD, FUN, FRIENDS!

The T.G.I.O. Party is open to all tax practitioners, EAs & CTEC alike. Bring your staff, family, etc., to this CELEBRATION of the END OF TAX SEASON!

- Free Beer, Wine & Soft Drinks
- Hors d'oeuvres - 5:00 to 6:30pm
- Dinner Buffet - 6:30 to 8:00pm
- Commiserate with Your Peers!
- D.J., Music & Dancing - 6 to 9pm



\$30 PER PERSON
Kids 12 & under FREE!



R.S.V.P.
not needed!

at The Phoenix Club • 1340 Sanderson Ave. • Anaheim

WELCOME NEW MEMBER!

• Todd Clark, EA

CSEA DIRECTOR'S REPORT

Jan 2007 Board meeting at CSEA headquarters in Sacramento.

At the meeting in Sacramento the board of directors voted to establish an Education Foundation. The purpose of the Education Foundation would be to administer a scholarship program for both Member EA's and potential EA candidates.

The current CSEA scholarships are limited to non-members. This new education foundation would allow CSEA members to apply for scholarships for education.

Please watch your emails, California Enrolled Agent magazine and this newsletter for updates on the education foundation.

The CSEA nominating committee has recommended the following slate of State Officers for 2007-2008:

President:	Jennifer MacMillian, EA Channel Islands
1st Vice President:	Connie Ferrell, EA Big Valley
2nd Vice President:	David Shaw, EA Sacramento
Secretary:	Penny van der Meer, EA Big Valley
Treasurer:	Joni Terens, EA Orange County

The next meeting of the CSEA board will be May 29 & 30, 2007 in Reno. The board meetings are open to all members and all are encouraged to attend.

*Joni Terens, EA and Dona Evans, EA
Your CSEA Directors*



Dona Evans, EA

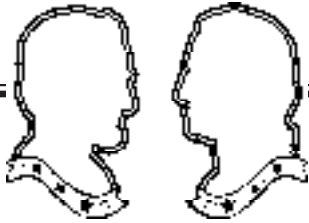


Joni Terens, EA

OCEA RECOGNIZES PAST PRESIDENTS

February is Past Presidents Month. All past presidents of CSEA are invited to attend the February 20th dinner meeting at the Phoenix Club of Anaheim as a guest of the chapter.

OCEA wants to say thank you to all past presidents whose contributions led to our chapter's growth and success.



D.J. Atkinson, EA	1973/74
Howard Sobelman, EA	1974/75
Peter Remeika, EA	1975/76
S. Robert Radus, EA	1976/77
Robert Pugh, EA	1977/78
Lester Starbard, EA	1978/79
Derral Wilson, EA	1979/80
Squire Burke Sr., EA (Dcsd.)	1980/81
Harold Shafer, EA (Dcsd.)	1981/82
Del Schmidt, EA	1982/83
Leona Flansberg, EA	1984
Arthur Koehler, EA	1985
Bill Kirkendall, EA	1986/87
Yvonne Kirkendall, EA	1987/88
Donna Nance, EA	1988/89
Clay Ball, EA	1989/90
Frank Nathan, EA	1990/91
Marcia Davis, EA	1991/92
Doug Pryor, EA	1992/93
Joni Goff-Terens, EA	1993/94
R. Michael Reedy, EA	1994/95
Yvonne Kirkendall, EA	1995/97
Dale Quelle, EA	1997/98
Bill Geideman, EA	1998/99
Al Shifberg-Mencher, EA	1999/00
Rich Quarterman, EA	2000/02
Bill Williams, EA	2002/03
Curt Harrington, EA	2003/04
Bill Geideman, EA	2004/05
Lisa Newton, EA	2005/06



By Lisa Newton, EA

OCEA CANDIDATES FOR BOARD OF DIRECTORS

I would like to introduce the candidates nominated for the 2007-2008 OCEA Board of Directors.

CATHY PATEL for PRESIDENT Cathy has served on the OCEA Board for four years serving as Scholarship Chair, 2nd Vice President and 1st Vice President. She owns Tax Matters in Costa Mesa.

PATTI KAPPEN for 1st VICE PRESIDENT Patti has served on the OCEA Board for three years serving as Education Chair and Treasurer for the last two years. She is a shareholder in her own corporation San Juan Financial Inc. and stays involved in the business she left in Long Island, New York.

NEAL GALLAWAY for 2nd VICE PRESIDENT Neal has served on the OCEA Board for three years. He has served as our Webmaster, our CTEC Coordinator and Secretary; he has been our Webmaster for two years and has been instrumental in the redesigning and implementation of our Website.

ROBIN MILLER for SECRETARY Robin will be new to the OCEA Board and is a new EA. She became an EA in 2006 after attending our SEE class taught by Bill Geideman.

DONNA MILLER for TREASURER Donna is currently on the OCEA Board. She stepped in the middle to take over as the Education Chair. She was a former Revenue Agent in Kansas.

DEBBIE HARRIS for CSEA DIRECTOR Debbie has served on the OCEA Board for four years. She is currently our Membership Chair and our 2nd Vice President. She is a shareholder in her own corporation, ABT Services Inc.

The following are nominated for **CHAPTER DIRECTORS**:

KEN NOLAND has served on OCEA Board for two years as our PIA Chair. He is currently working to help us brand the term E.A. He is the owner of CFO TO GO.

PATRICIA YECKEL is currently serving on the OCEA Board as well as assisting Debbie Harris on the Membership Committee. She is a shareholder in her own corporation, Canyon Tax & Bookkeeping Services Inc.

OCEA NOMINATING COMMITTEE REPORT

Every year the Nominating Committee works diligently to interview potential candidates for leadership positions within our Chapter. Those candidates must be members in good standing and be willing to undertake their sworn duties once elected by the membership at our May dinner meeting. Their term of office begins upon installation at our June dinner meeting.

The Nominating Committee submits the upcoming slate of Officers and Directors as follows;

President	Cathy Patel
1st Vice President	Patti Kappen
2nd Vice President	Neal Gallaway
Secretary	Robin Miller
Treasurer	Donna Miller
CSEA Director	Debbie Harris
Chapter Directors (5)	Patricia Yeckel Ken Noland Russell Fox Marianne Bretthauer Sharon Kay Gordon

Members wanting to serve on the board of directors who were not included on this list can attend the May 15th dinner meeting and have another member submit a motion to nominate from the floor on your behalf. If there are any such members wanting to hold office, please forward your candidates statement and digital photo to the newsletter editor, Dale Quelle, EA at 4quelle@msn.com. Nominees will be highlighted in the April and May newsletters.

RUSSELL FOX will be new to the OCEA Board. He is the owner of Clayton Financial and Tax, a company that focuses on professional gamblers as well as small business.

MARIANNE BRETTHAUER will be new to the OCEA Board. You will recognize her as the former Office Manager for the Phoenix Club; she has been an EA for 9 years.

SHARON KAY GORDON has served on the OCEA Board in the past as a Director and as Secretary.