

Members enrolled to practice before  
the Internal Revenue Service



OCEA Newsletter Editor  
Dale Quelle, EA  
14340 Bolsa Chica Road, #A  
Westminster CA 92683  
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
May 15	Dinner Meeting	2	Tax Planning for Employers Subtitle: 419 Welfare Benefit Trust	Phoenix Club of Anaheim
May 23	Seminar		E-File Roundtable	Phoenix Club of Anaheim
June 19	Dinner Meeting	2	Ethics	Phoenix Club of Anaheim
June 22	Seminar	9	Annual Income Tax Seminar	Whittier Law School, Costa Mesa
June 28-29			Annual Planning Retreat	Rancho Mirage Hotel
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

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.



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  
MAY, 2007

2 HOURS CPE PROGRAM (CTEC Approved)

Tax Planning  
for Employers  
Subtitle: 419 Welfare Benefit Trust



By T.C. Buckman

“Tips and Techniques  
from the Trenches”



MEET YOUR NOMINEES  
for the 2007-2008 OCEA  
Officers and Board of  
Directors.  
VOTE at the dinner meeting  
on May 15th.  
Details inside, pgs 4-5.)

Our speaker, T.C. Buckman, is nationally recognized for his work in this arena. As well as conducting numerous seminars and workshops throughout the country, he is a nationally recognized lecturer and has spoken to audiences inclusive of:  
Institute of Certified Financial Planners, National Board of Tax Practitioners, National Association of Estate Planning Attorneys, Registry of Financial Planning Practitioners, National Association of Enrolled Actuaries, American Institute of CPA’s.  
Tax planning alternatives, buy-sell obligations, medical malpractice tail coverage, egregious issues that you can solve with Tax Deductible programs. Join us for an evening that could change your tax practice forever!

AGENDA  
May 15th

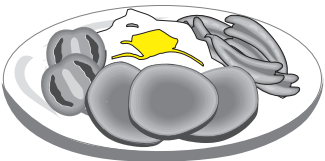
- 5:00 Board Meeting
- 5:30 Social Time
- 6:00 Dinner Hour
- 7:00 CPE Program

\$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](mailto: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!

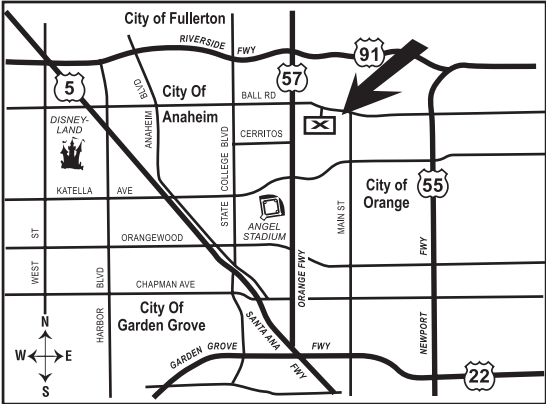
DINNER MENU

- Sliced Roast Beef with Peppercorn Sauce
- Chef’s Choice Fish
- Whipped Potatoes
- Green Beans
- Garden Green Salad
- American Potato Salad
- Fresh Fruit
- Carrot Cake
- Black Forest 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!





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# SHUTTERBUGS

## wanted for our newsletter!

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](mailto: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.*



## 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](mailto: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](mailto: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](mailto: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](mailto: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: [debbie@cpaadvisor.com](mailto: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](mailto: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](mailto: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](mailto:4quelle@msn.com) or FAX to 714-899-2224. Include your name & phone number or email.

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*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](mailto:4quelle@msn.com) or FAX to 714-899-2224. Include your name & phone number or email.*


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## 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](mailto:4quelle@msn.com)  
or fax to  
(714) 899-2224.



*The editor reserves the right to edit letters for publication.*

## 2007 ANNUAL INCOME TAX SEMINAR

### FRIDAY, JUNE 22, 2007

8:30 a.m. - 5:05 p.m.

Whittier Law School, 3333 Harbor Blvd., Costa Mesa, CA

8:30-10:20am	Federal Tax Collection Update
10:30am-12:10pm	Bankruptcy Taxation Consumer Protection Act 05
12:10-12:30pm	Lunch
12:30-1:30pm	No-Nos for Tax Types: Ethics and Illegality
1:35-3:15pm	Domestic Partners
3:25pm-5:05pm	Understanding Limited Liability Companies

The Seminar qualifies for 9 hours of CPE for certified public accountants, 7.5 hours of MCLE and tax specialization credit for attorneys (including 1 hour of ethics), and for 9 hours of continuing education credit for enrolled agents.

Co-Sponsors: CA Soc of CPAs, LA Chapter; OC-Long Beach Chapter; San Diego Chapter; Inland Empire Chapter; Taxation Section of Pasadena Bar Assn; Long Beach Bar Assn; OC Chapter of EAs.

Registration fee \$100.00 prepaid registration. On-site registration, \$120.00, on a space available basis. Written materials only, \$50.00, including shipping and handling. DEADLINE: Your form and check, payable to The State Bar of California, or credit card information must be received by June 20, 2007. MAIL TO: Program Registrations, The State Bar of California, 180 Howard Street, San Francisco, CA 94105. Make checks payable to The State Bar of California.

For registration info, call 415.561.8808. For program content/Section info, call 415.561.8223. All requests for refunds must be in writing and received by June 20, 07. For special assistance, call 415.561.8223 or TDD for speech/hearing impaired, call 415.561.8231.

For details, go to [www.ocea.org](http://www.ocea.org)

## NTPI FELLOW

The National Association of Enrolled Agents (NAEA) has partnered with the American Academy of Tax Practice (AATP) to present an unparalleled program of graduate level courses in advanced tax representation to run concurrently with the National Tax Practice Institute (NTPI), August 26-28, at the Sheraton Baltimore City Center Hotel.

As a Fellow of NTPI, you have demonstrated a strong commitment to excellence in taxpayer representation. In recognition of the high standard to which you hold yourself, AATP and NAEA invite you to attend this year’s Academy: instructor-driven graduate level courses designed to take Fellows and other advanced taxpayer representatives to the next level of IRS practice and procedure competence. Academy participants will be included in all of NTPI’s evening events and may visit the exhibit hall. Attendees are also encouraged to stay for NAEA’s annual meeting on August 29.

AATP was founded by Bryan Gates on September 9th, 1999 (9-9-99). Now in its ninth year, AATP’s annual conference for advanced tax practitioners continues to keep responsible tax practitioners on the cutting edge of taxpayer representation. Gates delivers a nonstop dialog with the assistance of area specialists that covers the entire gamut of representation needs from math error snafus to final settlements on the Tax Court steps. Gates empowers participants to assist taxpayers with needs ranging from needing a little more time to pay to facing judicial foreclosure.

For complete information: [americanacademyoftaxpractice.com](http://americanacademyoftaxpractice.com)

## WELCOME NEW MEMBERS!

- Matthew Conner, EA
- Scott Grandfield
- Cher McConnell
- Janis Oakes
- Savita Rajwani

# JUST for FUN!



“Life is not measured by the number of breaths we take, but by the moments that take our breath away.”

~ Author Unknown



NOMINEES FOR THE 2007-08 OCEA BOARD OF OFFICERS & DIRECTORS

Candidates for leadership positions must be members in good standing and willing to undertake their sworn duties once elected by the membership at our May 15th dinner meeting. Their term of office begins upon installation at our June dinner meeting. Members wanting to serve on the board of directors who were not nominated can attend the May 15th dinner meeting and have another member submit a motion to nominate from the floor on their behalf.

President



Cathy Patel, EA

CATHY Patel is an Enrolled Agent and Notary Public. She is the owner of Tax Matters in Costa Mesa, specializing in small business start-ups, tax preparation, and audit representation. She has been preparing individual and business tax returns for 17 years. In previous lives she has been a Court Reporter and a Director of Marketing for a multi-national corporation. Currently, she is the 1st Vice President of OCEA. She has served as 2nd Vice President, Secretary, Director, and three years as the Scholarship Chair. She has also served on the Cultural Diversity committee and the Housing Affordability Task Force for the Orange County Association of Realtors and is currently a member of their Affiliate group.

Cathy has earned a postgraduate Certificate in International Business, an MBA with a concentration in Management, a BS degree in Business Administration, and an AA degree in Economics.

Cathy has a son, daughter-in-law, and 6-month-old granddaughter; a daughter, son-in-law, and 18 month-old grandson, all living close by in the South Bay area. She has lived in Orange County since 1963 and likes to read, go to the beach, and travel, having lived in or visited 23 countries, including a year in Paris, France.

1st Vice President



Patti Kappan, EA

PATRICIA (PATTI) KAPPEN, an accountant and entrepreneur for 30 years left a successful business on Long Island, New York and moved to California in 1992. Her first position in California was controller for a large international corporation, where she also did the accounting for the shareholders'/families' private foundation and real estate investments. In 1996 she went on her own and started San Juan Financial in San Juan Capistrano as a sole proprietor which later she incorporated. She is an Enrolled Agent, and has a California insurance license. She is also a Registered Investment Advisor and holds a Series 7 License with Girard Securities in San Diego, California. In August of 2006 she became a Fellow of the National Practitioner's Institute. In addition to her tax practice, she is the controller for a private mortgage banking company, manages a private foundation and is still active in her New York business. This is her second year as Treasurer of the Orange County Chapter of Enrolled Agents and she was the Education Chair for one year prior to becoming Treasurer. She holds a Bachelor of Science in Business Degree from the University of Phoenix and lives in Lake Forest with her husband Bill Stewart, EA who also works for San Juan Financial, Ltd.

2nd Vice President



Neal Gallaway, EA, ATP

I BEGAN doing taxes in 1986 when California had the old Tax Preparer Program and became a CTEC Registered Tax Preparer when that program came into being. I passed the EA exam and was accepted as an Enrolled Agent in 2002. I opened my tax office in Orange in 1995 after spending 21 years working for Pacific Bell. Most of my career was spent supervising & doing data analysis type of work. I also spent 4 years in the training department, teaching & developing training materials for data administrators. For the last two years I have served as one of your Board of Directors first as member-at-large and currently as your Secretary. In addition to serving on your Board of Directors, I currently serve as OCEA's CTEC Coordinator. As OCEA's webmaster, I redesigned OCEA's website from its initial one page listing of information to the first multiple page version and continue to oversee the website design & maintenance to attain a use tool for our members to use. If elected to serve as your 2nd Vice President, I will continue to do all I can to represent Enrolled Agent's and our Chapter in particular. Thank you

Secretary



Robin Miller, EA

MY NAME is Robin L. Miller and I'm honored to have been nominated to hold the office of chapter secretary. I have only been an Enrolled Agent since June of 2006. However, I have ran my bookkeeping and tax service since 1998. As the chapter secretary I will diligently perform my duties of office to the best of my ability.

I would appreciate your support by voting for me in the upcoming election at the May 15th dinner meeting.

Respectfully submitted,  
Robin L. Miller, EA

Treasurer



Donna Miller, EA

I have been a tax preparer since 1993. I have been an enrolled agent over ten years. I am a graduate of NTPI. I recently dived back into the real estate market and bought a condo. My new best friends are the employees at the local Home Depot. I am looking forward to serving the Orange County Chapter in the coming years.

I'M a transplanted Californian, originally from the Midwest. I went to college at Kansas State U in Manhattan, Kansas. I worked my way through college and received my BS degree there. My first job out of college was a Kansas Revenue Agent. I have held other jobs in state and federal government, including a short career with the IRS.

CSEA Director



Debbie Harris, EA, CPA

As CSEA Director I will diligently work to represent our Orange County members in Sacramento. I would appreciate your support by voting for me in the upcoming election at the May 15th dinner meeting.

Respectfully submitted,  
Debbie Harris, EA, CPA

My name is Debbie Harris and I'm honored to have been nominated to serve as CSEA Director for the Orange County Chapter. I am currently serving the chapter as 2nd vice president as well as chairperson of the membership committee. The Orange County Chapter has the largest membership of all the chapters in the California Society with 429 members and growing. It's my privilege to have helped our chapter to achieve this milestone.

Chapter Director



Marianne Bretthauer, EA

Education: High School Diploma, Wiesbaden, Germany. Secretarial Apprenticeship Wiesbaden, Germany. Associate of Arts Degree majoring in Accounting and Accounting Certificate from Rancho Santiago College in Santa Ana, CA. Enrolled Agent since June 18, 1998.

Personal: Married, husband, one son, daughter-in-law and 2 grandchildren, living in Orange County. Hobbies include reading, investment research, walking, and traveling.

Current Job Activities: Tax preparation and bookkeeping services for individuals and small businesses. Previous Career Activities: Office Manager at branch offices of Time-Life in Toronto, Canada, New York, N.Y. and Long Beach, CA. Office Manager - CTS-Cash Register/Terminal Systems in Huntington Beach, CA. Controller at CEDCO Electronics in Santa Ana, CA. Office Manager at the Phoenix Club in Anaheim,.

Chapter Director



Sharon Kay Gordon EA

I have been on the board before, as Secretary and several times as a Director. I have gone to most of the board meetings over the past 20 years, even though I was not a voting member, and would like to represent you again. Please vote for me in May.

I have been an accountant for over 40 years, an EA since 1980 and received my BS in 1965. I specialize in Individual/small Businesses. I was the personal accountant for William P. Lear prior to his death. Since 1982, I have 85% of my client base being foreign born. Therefore, I have a good working knowledge of Forms 2555, 1116, and have worked with many Foreign Tax Treaties. For help in these areas, call me after April 17th.

Chapter Director



Ken Noland, EA

In the early years Ken received a degree in accounting and an honorable discharge from the US Air Force. His final corporate positions were as Controller of Arco Chemical Co. in Philadelphia, PA, and V.P Controller for Campbell Soup in Camden, N.J.. His entrepreneurial career started with the development of a seven-store retail home furnishings chain in Baltimore, MD and Washington, D.C. He opened CFO TO GO in Tustin, CA in 2000, and became an EA in 2003. In addition to CFO services, he offers accounting, bookkeeping, payroll, and tax services.

Patricia Yeckel is the President and CEO of Canyon Tax & Bookkeeping Services Inc., with an office in Rancho Santa Margarita. Her business prepares individual and small-business tax returns and assists small businesses with bookkeeping and financial reporting.

Patricia is an Enrolled Agent, has a Bachelor of Science degree in Business Administration from University of Redlands, and is a Quickbooks Pro Advisor. Patricia is a member of the South County Chamber of Commerce, the Ladera Ranch Business Womens' Network group, the Better Business Bureau.

She serves as a Director for the Board of Directors of the Orange County Enrolled Agents organization, affiliated with California Society of Enrolled Agents.

Chapter Director



Patricia Yeckel, EA

Chapter Director



Russell Fox, EA

Mr. Fox received his B.S. from the University of California, Berkeley, and his M.B.A. from the University of Southern California.

Respectfully submitted,  
Russell Fox, EA

Russell Fox has formed his own tax and consulting practice in 1999, Clayton Financial and Tax. Mr. Fox is an Enrolled Agent, licensed to practice before the Internal Revenue Service. One of his goals is to increase the standing of EA's in the community. In his practice, his specialty areas are small business corporations and professional gamblers. He maintains a tax blog at <http://www.taxabletalk.com>

Previously, Mr. Fox worked in finance, accounting, and operations for over 20 years. He ran West Coast operations for two telecommunications companies, and served as CFO of a Seattle-based dot-com.

My name is David S. Shashoua, and I am running for Director of the Orange County Chapter. The reason I am running is because I would like to volunteer my efforts to be sure that the EA designation is more publicly known than CPAs and attorneys. I also would like to enlighten people who are entering the tax practice as a career option, to become Enrolled Agents thus to make the EA designation as a major career for people.

Chapter Director



David Shashoua, EA, JD, LLM