



# 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 2 August 2009

Welcome to  
New Member  
Sandra  
Finestone



## Dinner Menu

Chicken Florentine  
Chef's Choice Fish  
Rice Pilaf  
Fresh Steamed Vegetables  
3 Assorted Salads  
2 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 427 Members strong and proud to be the largest Chapter of CSEA.

August 18th Program  
1 Hr CPE Program

# IRS International Enforcement Efforts

by Brian R. Lynn, Esq



The IRS has been increasingly focused on undisclosed foreign bank accounts and other international tax issues faced by individuals. The IRS recently prosecuted UBS bank and other foreign financial institutions, and the Service launched a new voluntary disclosure program in March aimed at bringing in tax dodgers using foreign tax schemes. Come learn about the recent developments which could snare your clients. The program will also cover the basic foreign compliance rules, so that you can catch these issues for your clients before they become problems.



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

## Agenda August 18th

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](http://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



WOW! 119 people attended our Dinner Meeting in July. The topic was Ethics, which is always well attended, but this was an extraordinary turn out. We are always so glad to see our Members attending our dinner meetings. I could tell by all the chatter in the room that everyone was enjoying seeing many colleagues they may not have seen for some time. I hope we can continue to have speakers that will entice you to come out on the third Tuesday of the month and spend a couple of hours with us.

The Board is busy taking care of business as usual and this month you will see a new item in the newsletter that will let you know exactly what the Board is doing. Patricia Yeckel, our Secretary, is going to write a small piece every month giving you the highlights of the board meeting. Maybe you will see some items of interest or have some questions. The Board is always happy to have Members get involved and Members are always welcome to attend the Board Meetings.

As always Education is one of our top priorities. Our SEE class is in progress and doing well. There is still time to sign up for Part 3 if anyone needs it. On August 28th Vicki Mulak will be doing an all day seminar on LLCs –K1s and Abandonments/Foreclosures and Short Sales. These are both very timely, interesting topics for all of us. Please check our website or contact me for more information. On September 12th our first CTEC/Basic 60 hour tax course will start. Many of you may have employees whom you would like to get licensed; please contact John Rumbold (jrumbold@rfa.biz) for more information on this class. OCEA, CSEA and NAEA provide various education scholarships. Our Scholarship Chair (and Board Director) Devang Mehta (dmehta@pmaadvisors.com) will be glad to help you if you are interested in applying for a scholarship.

Our biggest news of the month, which was announced at the dinner meeting, is that we are now able to register and pay on line for all of our dinner meetings and education events. Lisa Newton has been working very hard on this project and it is finally ready. It will be a great benefit for you and for our volunteers who will not have so much paper work to manage any more. You can read more about it in Lisa's article in this month's newsletter. One important change is that we will no longer have a permanent dinner meeting list so you must register on line for all future meetings. Our hope is that our new and improved website ( [www.eaoc.org](http://www.eaoc.org) ) will be a useful tool to our members and keep you all informed on events going on in our Chapter and at NAEA and CSEA. Please take a look, Lisa will be looking forward to your feedback.

I hope you are all having a happy fun filled summer and that we will see you on August 18th when Brian Lynn will be speaking about the IRS's international enforcement efforts.

*Patti*



### *The Tax Professionals*

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## Quickies From The Quill

- Some of our Board Members and Directors will attend a tour and class at the IRS Service Center in Fresno, California on July 30-31.
- Russell Fox is looking for ideas for dinner meeting programs. Any requests?
- Lots of excitement about the new website and the online registration capability! Check it out!
- Scholarship Chair, Devang Mehta, will make presentations at colleges about being an Enrolled Agent, about OCEA, and about our scholarships availability.
- Holiday party in December again...committee will be John Kristianson, Lori Page, and Tish Patterson.
- Chapter goal in 2009-2010 will be to become CSEA Chapter of the Year; As part of that we will do mentoring and outreach to other Chapters in the state.
- OCEA will offer \$25 per person to other Chapters whose Members attend our educational events of at least 4 hours in length.
- Membership Chair John Kristianson will be visiting one of our SEE classes currently running to encourage participants to join our Chapter.
- CTEC classes will start on September 14th. This will be a Chapter first! OCEA plans to offer these 60 hour basic tax prep courses annually and in multiple locations throughout Orange and Los Angeles counties!

Chapter Secretary, Patricia Yeckel, EA

## OCEA Summer Seminar 8Hrs CPE Friday, August 28, 2009

The Phoenix Club, 1340 Sanderson Avenue, Anaheim, CA 92806

8:00a.m. - 5:00p.m. (Registration begins at 7:30 a.m.)



### The LLC K-1: Beauty or the Beast (4 Hours)

Featuring Vicki Mulak, EA

Accepted as the most flexible of business formats, the reporting of the LLC income in both single-member and multi-member context will be examined, with special emphasis on member basis in the entity, basis in entity debt, self-employment tax issues, and much more

### Abandonments-Foreclosures and Short Sales: Dispositions and Debt Relief (4hours)

Featuring Vicki Mulak, EA

This presentation will address correct tax return reporting for dispositions of principal residences as well as rental properties. Competencies should be achieved in recognition of taxable and non-taxable mortgage relief, proper use of the various exclusions from income, tax attribute reductions required, and completion of Form 982

### REGISTRATION FORM

**\$200. OCEA Members \$225 Non-Members** (Fee includes lunch & 8 hrs. of CPE)

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ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_ ZIP \_\_\_\_\_

PHONE \_\_\_\_\_

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CTEC, EA, CPA # \_\_\_\_\_

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Exp. \_\_\_\_/\_\_\_\_ Security Code: \_\_\_\_ \_\_\_\_

Please Make Check payable to: OCEA

### Mail your check and completed Registration Form to:

OCEA Summer Seminar

c/o Patti Kappen, EA

31726 Rancho Viejo Road, Suite 215, San  
Juan Capistrano, CA 92675

Fax: 949-496-8084

Email: patrecea@aol.com

Questions: 949-496-1174

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.

# Coming in September

Earn extra income and embark on a  
new career in tax preparation

## CTEC\* Qualifying Education 60 Hour Tax Preparation Course

Monday, September 14th to Thursday, November 19th

Monday and Thursday evenings 6:30 PM – 9:30 PM (two Saturdays)

**Elks Lodge, 121 South Elk Lane, Santa Ana, CA 92701**

60 total hours of education, 45 Federal and 15 California

\* California Tax Education Council ([www.ctec.org](http://www.ctec.org))

### Curriculum Includes:

- Tax History, Accounting Periods & Methods
- Overview of Tax Forms, Marital Status, Filing Status
- Earned Income, Wages, Tips, Etc.
- Standard Deduction, Personal Exemptions
- Deducting the Children & Other Dependents
- Child Tax Credit, Child & Dependent Care Credit
- Unearned Income, Interest, Dividends, Etc.
- Itemized Deductions; medical, Interest, Taxes
- Itemized Deductions; Casualty Losses, Contributions
- Tax Benefits of Education
- Retirement Income, Pensions & Social Security
- Depreciation
- Capital Gains & Sales of Home
- Retirement Planning
- Rental Income & Other Passive Activities
- Travel, Entertainment, & Home Office Expenses
- Estimated Payments, Underpayments
- Amended Returns
- Ethics
- Plus California adjustments and treatment of the above

### REGISTRATION FORM

**\$399. ( \$450 After Aug 31 2009)**

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# Notice of By-Law Change

To Fellow Members of Orange County Chapter:

As you may know, the CSEA Board has reduced its Board by having one Director from each Chapter. In the past, the number of Directors a Chapter can elect to the CSEA Board was based on number of Members each Chapter had (just like in the US House where each state is allowed a certain number of Representatives based on its population), and since we are the largest Chapter of CSEA, we were entitled to elect two Directors, but now we are entitled to elect one Director. This change was due to cost cutting at CSEA.

This By-Law amendment affirms this reduction. It also limits the CSEA Director's term to not more than two (2) consecutive terms, so other members can have an opportunity to represent our Chapter on the CSEA Board.

Finally, this Amendment clarifies what happens if the Immediate Past President is not able to fulfill his/her duties.

This By-Law Amendment had already been enacted by the Chapter Board, however the CSEA By-Laws Committee has ruled that the Chapter Board did not give sufficient published notice on this By-Law Amendment to our Members, so we had to restart the process.

This notice will appear in the Newsletter for two consecutive months and then at the October Dinner Meeting we will vote on it.

## Article 7 DIRECTORS

### 7.01 Qualifications and Terms of Office.

Only Members shall be eligible to serve as members of the Board of Directors. There shall be no more than thirteen (13) Directors, including all Officers and *the* Society Directors. The term of office of duly elected Officers, *the* Directors, and *the* Society Director shall begin upon installation and shall last until the next Annual Meeting. All Of-

ficers and Directors shall serve a term of one year, *except the Society Director, who shall serve a two-year term.* ~~except Society Directors who shall serve a two-year term.~~ So long as the Society authorizes two Society Directors from the Chapter, the terms of office of such Directors shall terminate in alternate years.

*There shall be elected one (1) Society Director from the Chapter. The term of office of the Society Director shall commence on the same day as the other Officers and Directors.*

*No member shall serve as Society Director for more than two (2) consecutive terms.*

### 7.02 Vacancies.

a) In the event a *the* Society Director is elected an Officer of the Society, the Chapter shall replace that Director in a manner prescribed by these Bylaws.

b) If a position of Chapter Director or Society Director becomes vacant by disability, resignation or other cause, the Board of Directors shall elect a Member(s) to fill the vacant position(s) for the remainder of the term.

c) *If the Immediate Past President is not able to fulfill the duties of Office of Immediate Past President, then the Office shall be declared vacant, and the responsibilities of the Immediate Past President shall be re-assigned among the remaining Officers, Directors, and the Society Director, at the discretion of the President.*

If you have any questions on this By-Law Amendment, please contact me at dshashol@verizon.net

Sincerely & Respectfully Submitted By,

David S. Shashoua, JD, LL.M., EA

Chairman of the By-Laws Committee, Parliamentarian, of the California Society of Enrolled Agents, Orange County Chapter for 2009 – 2010 Term.

## Updated Web Site!!

Check out our web site <http://www.eaoc.org>. We have added many upgrades to it. Here are just a few.

- List of all our education offerings.
- Calendar complete with tax deadlines and OCEA, CSEA and NAEA events.
- About us section that will introduce you to the Board.
- Members and its Committees with photos and testimonials and how to join CSEA.
- Complete Resources that include prior newsletters back to 2005, Scholarship applications as they are available, links to common web sites as well as some member favorites that may be new to you.
- Chapter Bylaws and Standing Operating Procedures in case you have trouble sleeping.

Saving the best for last!!

OCEA now has on line sign up for our dinner meetings and our education events.

Go to our web site [www.eaoc.org](http://www.eaoc.org) and you will find descriptions of all events. To the right of the description is the link that says sign in, click on it and you will be taken through our sign up. The first time you sign up you will be asked for your email address, your telephone number, your address, and your professional license number (Enrollment number, CTEC number etc).

You will not be asked for these for future events. All events will have a cutoff date which will end at midnight. If you wish to sign up after the cutoff date you will need to contact the individual in charge of that event.

Each event will have all the payment options available for that event. Once you sign up for an event, you will be asked if you want the event added to your Outlook Calendar and you will be sent a confirming email. The confirming email will have links that will allow you to change your mind and add the event to your Outlook Calendar and to update any profile information. Please help us keep current contact information on you as this information will be printed on your CPE certificates.

We will no longer maintain a permanent list of attendees for our dinner meetings. Everyone will have to sign up on line by midnight the Thursday prior to the dinner meeting.

In the event that you have any problems with this please contact Donna Miller EA [dmillerea@aol.com](mailto:dmillerea@aol.com) 562-424-3088, Robin Miller EA [taxesbyrobin@cox.net](mailto:taxesbyrobin@cox.net) 949-347-8522, Patti Kappen EA [patreecea@aol.com](mailto:patreecea@aol.com) 949-496-1174 or Lisa Newton EA [lisa@eanewton.com](mailto:lisa@eanewton.com) 562-267-0351. We want this to be a successful upgrade to our offerings, so if you have any problems or concerns feel free to contact Lisa Newton EA, our webmaster.

## CLASSIFIEDS

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## CSEA Report by Lisa Newton, EA



I attended the 33rd CSEA Annual Meeting and Town Hall Meeting in Torrance June 25, 2009. It was hosted by the Inland Empire, Los Angeles, San Fernando Valley and South Bay Chapters of CSEA. I would estimate that sixty people were in attendance. Orange County was well represented with Sherrill Gregory EA, Joni Terens EA, Debbie Harris EA, Vicki Mulak EA, Robin Miller EA and I in attendance. NAEA Interim Executive Vice

President, Sam Matlick attended and stayed to attend various other events and the CSEA Board Meeting that followed for the next three days.

At the Annual Meeting the group ratified a bylaw change to CSEA Bylaw 3.04 that permits Professional Affiliates not residing in California to join CSEA. This will allow Attorney and CPAs that reside or practice out of the state to pay the member price to attend Super Seminars.

Immediately following the Annual Meeting was the Town Hall Meeting. We spent several hours brainstorming ideas in small groups and then presenting the results to the group about things that concern us as members, as Chapters and as a Society. We discussed ways to grow our industry, our recognition and our membership. The conversation was lively and informative. Sherrill Gregory and Sam Matlick took notes to take back to NAEA as well. One of the ideas that came out of the discussions is we have to take personal responsibility for getting recognition and the easiest way to do that is always introduce yourself as First Name, Last Name EA.

The day ended with a Banquet. The new CSEA Board was sworn in. Awards were given with North Bay receiving Chapter of the Year and Anne Arms EA receiving EA of the year. We had dinner and dancing the rest of the evening. That is Robin Miller EA and I joined by three other EAs stayed until the band stopped playing at 10:00 P.M. EA's will never win the award as Party Animals!!

Respectfully Submitted  
Lisa Newton EA



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Visit our Web site

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**We Are OCEA**

## **UPCOMING PROGRAMS & EVENTS**

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
August 18, 2009	Dinner Meeting	1	IRS Int'l Enforcement Efforts	Phoenix Club
August 28, 2009	Seminar	8	LLC's and Cancellation of Debt	Phoenix Club
Sept. 14, 2009	Special Event		Basic Tax Prep 60 Hour CTEC Approved Course	Elks Lodge, Santa Ana
Sept. 15, 2009	Dinner Meeting	1	Basics of Trust Entities	Phoenix Club