

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 2011 - 2012 Issue 6 December 2011

Dec 20th, 2011 1 Hr CPE Program

Know your aging taxpayer and tax preparer!



Welcome
New Member

Howard Erman

Dinner Menu

Roast Prime Rib

(Carved At Station)

Chef's Choice Fish

Garlic Mashed Potatoes

Green Beans Almandine

Garden Green Salad

Assorted Garden Relish

with Dip

Waldorf Salad

Black Forest Cake

Cheese Cake



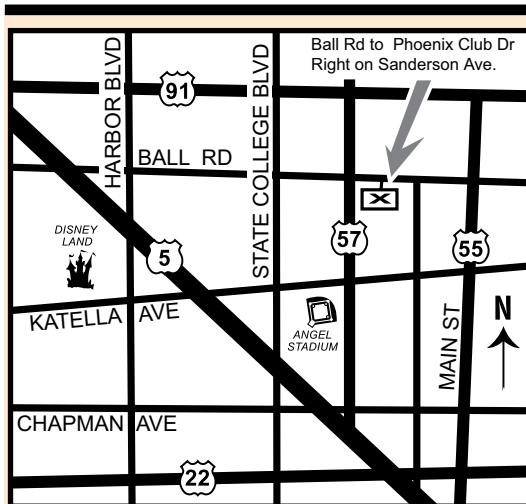
Serving senior taxpayers can be both challenging and rewarding. Learn about the changes they are experiencing which may make preparing their taxes even more of a challenge. Discover the secret weapon to use in working with Seniors and the responsibility that is yours as their trusted confidant. Apply what you learn to you as a tax professional - in this profession of aging, experienced tax professionals, in understanding our aging clients we may get a "heads up" on what we will experience and are experiencing and the tools to assist us as aging tax professionals.

You will learn something about your clients and about yourself.

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



Meetings are held at the Phoenix Club

1340 S Sanderson Ave, Anaheim, CA 92806

Agenda December 20th

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 at 562-424-2411

PRESIDENT'S MESSAGE

by John Kristianson, EA MBA

I had wanted to experience it, so when the South Bay Chapter of CSEA offered the "Practice Management Workshop", I signed up for this seminar. The day before the meeting, I was telling a friend that on Saturday, "I was going to a practice management seminar." This friend looked at me and stated "why are you going to this, your business is 'off the charts?'"

It was an interesting comment, I certainly could opt not to attend an educational event such as this one, surely my free time is worth something, but on the flip side, what if I find some nugget (or a few nuggets) to improve myself, or my business or my life? Isn't that worth something too? So remembering the adage that says "if you are not going forward, then you are going backwards" I signed up for the class. Bright and early on Saturday morning, I made the drive to Torrance; not knowing what to expect.

The seminar is a flexible venue that can be done in 1, 2, or 3 days, South Bay elected the shortest version. The other thing about this learning opportunity was that it was more "share ware" than lecture. The facilitator, Ms. Barbara Willingham, stated at the beginning that she believes that she learns more from the participants than they learn from her. I am sure that she is being kind.

What a great learning experience! Barbara has had the opportunity to run a very large and successful tax / bookkeeping company in the Bakersfield area; and she had also reorganized the business to reflect a change in her business model into a smaller version of its former self. Later she grew the smaller version to a larger version. The workshop covered three distinct areas: 1) Practical tax practice management 2) Change management and 3) Great tips on the technical side of the equation. I have a bunch of little note papers with action items on them from this interaction both with Barbara and the other members of the group. It was interesting to watch Barbara take notes on what she learned from the participants.

I am not what you would call in the marketing lexicon an "early adapter"; but I always want to have some proven ideas on improving my business and my business model. Smarter will beat stronger (or cheaper) more times than not; so I have a bunch of new ideas to investigate over the next few weeks. I may adopt two or three, but I will most likely go back to one of Barbara's seminars in the future to see what other nuggets I can pick up and implement into my business. In the Japanese terminology, this is "Kaizen" – Continuous Improvement. It was actually an American idea that was brought to Japan right after World War II by W. Edwards Deming. Deming is a sort of a hero in Japan, he was a statistician who brought the statistical quality control to Japanese industry that was devastated in World War II. Deming stated that "there is no substitute for knowledge" and not just knowledge for the sake of "knowledge". The goal should be to understand the "system as a whole" and one of the areas that Barbara pointed out that was critical to the process of Continuous Improvement was a business plan.

Developing a business plan defines who you are and what your area of focus is. It keeps you focused on the things that are important in your business and to an extent, in your personal life also. It keeps us from getting too scattered and doing too many of the right things for the wrong reasons. I can state that I currently don't have a business plan and I can also state that one of my goals for 2012 is to develop a business plan.



The Tax Professionals

President

John Kristianson, EA MBA
5030 Katella Blvd, #228
Los Alamitos, CA 90720-2819
(562) 438-6059, taxmann@earthlink.net

First Vice President

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

Second Vice President

Donna Miller, EA
2525 Cherry Ave, #368
Signal Hill, CA 90755
(562) 424-2411, dmillerea@aol.com

Secretary

Marilyn Ratliff, EA
17821 17th St #270
Tustin, CA 92780-2161
(714) 505-6700, marilyn@btiprofessional.com

Treasurer

Robin Miller, EA
PO Box 4424
Mission Viejo, CA 92690
(949) 347-8522, taxesbyrobin@cox.net

Directors

Hugh Cunningham, EA
1577 S Harbor Blvd
Fullerton, CA 92832
(714) 803-0300,
hugh@prudentialcaliforniarealty.com

Joseph Dimino, EA
1901 Newport Blvd, #350
Costa Mesa, CA 92627
(949) 999-2036
DiminoBraunsen@sbcglobal.net

Patricia Patterson, EA
3338 Punta Alta, #1A
Laguna Hills, CA 92637
(714) 514-4811, tishp1126@gmail.com

David Shashoua, EA
3773 McCray St
Riverside, CA 92507
(951) 328-0800, david@legalrc.net

Victor Silver, EA
285 E Imperial Hwy, #201
Fullerton, CA 92835
(714) 879-1522, vsilver1@aol.com

CSEA Director;

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

Immediate Past President;

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

continued from page 2

I mentioned in one of my previous letters, that one of the reasons that I am involved with OCEA and CSEA is the educational benefits. This seminar, developed by CSEA, Penny Van Der Meer, Barbara, and many other CSEA volunteers is a great example of the educational benefits available to us. The focus is on us, as Enrolled Agents, and it was developed to help us define and grow our businesses in meaningful ways. It was also interesting to see the number of people in the group in Torrance who had taken the seminar more than once.

So as we draw to the end of another year, I am focusing my attention on the processes that worked in my business in 2011 and what did not go according to plan. I know that a few of the nuggets that I received in Torrance will help me in fixing those areas that did not go according to plan. When I look at the money and time spent on the Practice Management Workshop, I can say that it repre-

sented resources well spent.

In addition to focusing on my business, I am also looking at my personal life and my commitments to my family, friends and community. There is so much to be thankful for in this period of Thanksgiving. First and foremost, I am thankful that I live in a country that allows me to pursue my dreams with minimal interference. I am also thankful for my family and the lessons that I have learned from them. I look at what I am today and much of that is from the influence of the people in my life. I try not to forget this and to thank them personally so that they understand how important they are to me, not just on certain days where it is expected, but throughout the year. I am thankful for the professional colleagues that I have met at OCEA and CSEA and the resources that we have as a chapter to help us succeed. Additionally I am thankful for those Enrolled Agents, Attorneys and CPAs who will review a problem with me and help me work through it and also for the colleagues whose advice I trust and cherish. Lastly, I am thankful for the opportunity that the chapter given me to be your President. As I said in my first letter, I am honored to be chosen to lead this great chapter and I am thankful too for the trust that you have placed in me. I hope that each of you has a great Thanksgiving holiday surrounded by your loved ones.

Slack Tax, Inc.
QuickBooks Pro Advisors
We Solve QuickBooks Problems!
714-755-1040

MORTGAGE COUNSELING CAN SAVE YOU TIME & MONEY

- ✓ Solve financial problems
- ✓ Avoid excessive costs
- ✓ Compare loan alternatives

Over 18 Years Experience
PAM DUNN
 Office: 714.289.0047
 Fax: 714.289.9715
 Cell: 714.501.0639
 pdmortg@msn.com



Mulberry Street mortgage co.
 1745 W. KATELLA, STE. F, ORANGE

A PLUS APPRAISALS



Real Estate Appraisals
 • Homes and 2-4 units for divorces, estates, refi's and sales

Forensic Real Estate Appraisals
 • 1987 to current period for SFR's and 2-4 units LA and OC

- Fast turnaround
- \$350 and up.
- State certified
- Expert witness for court

John Rydell (562) 425-0564
 jrydell@aol.com

We find solutions to IRS and State Tax Problems.

FREE Initial Consultation

LaDonna T. Kienitz Esq.
 949-300-6951
 www.taxsolutionsite.com
 LadonnaKienitz@taxsolutionsite.com



Appeals, Release of Levies, Offers in Compromise, Representation in US Tax Court

Hundreds and hundreds of transactions to type?

**\$125 an hour +
 = \$500 an hour income**



ScanWriter®
 Escape and automate your data entry chore.

www.personable.com

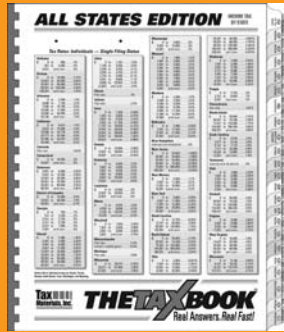
800.688.4281
Get free trial today






2011 TaxBook/Quickfinder

Order here and get the OCEA discount



The Tax Book Deluxe Edition
Great for Individual, Small business, Estates & Trusts. Includes everything from the 1040 plus section on C corps, S corps, partnerships and LLC's, estates and financial planning, plus much much more.

The Tax Book All States Edition
Returns for all 50 States plus District of Columbia. Reference for State e-filing. Summary of State tax rules, with special emphasis on preparing part-year and non-resident returns.

Small Business QuickFinder Handbook Covers Partnerships, LLC's, LLP's, C corps, S corps, Fiduciaries, Payroll, Exempt Organizations, Gifts and Estates, and much, much more.

All States QuickFinder Handbook Over 500 pages of info in easy-to-find tabbed sections. Complete, concise summary of each state's instructions for filling out individual income tax returns. Save hours downloading forms. A must-have for any tax library.

Income Tax & Financial Planning QuickFinder Handbook Covers all aspects of preparing 1040 returns. Schedules A, B, C, D, F, E and SE. Forms 4797, 4562, 2106. Autos and listed property, Tax Credits, Estate & Financial Planning, Social Security and much much more.

Company _____	Product	Qty	x Unit Price	= Total
Name _____	The Tax Book Deluxe Edition	_____	\$68.	_____
Address _____	The Tax Book All States Edition	_____	\$74.	_____
City, State, Zip _____	Quikfinder Handbook 1040 Plus	_____	\$38.	_____
Day Phone _____	Quikfinder Handbook Small Bus	_____	\$38.	_____
Email _____	Quikfinder Handbook All States	_____	\$70.	_____
	Grand Total	_____		_____

Make Checks Payable to: OCEA.
All orders must be received by Dec 10, 2011 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 17th 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.



SECRETARY'S NOTES by Marilyn Ratliff, EA

The Board Meeting for November was held on November 15, 2011. In attendance were all twelve board members and ten guests.

Scott Grandfield was congratulated for getting our new website up and running. Please go online and take a look at <https://www.eaoc.org>. Members can download OCEA newsletters, sign up for monthly CPE dinner meetings and special seminars through this website.

Our President, John Kristianson, is investigating having some joint seminars with some of the other CSEA Chapters in Southern California.

Bill Stewart, PIA Chair is investigating OCEA working with a charity all year long as well as this time of year. He wants to have everyone wear t-shirts with our logo on them so that we can get recognition from the public about Enrolled Agents. He will need volunteers so sign up.

If any Member has visited your State Representatives, please call them back and invite them to come to our Christmas dinner meeting.

On December 20, 2011 we have a seminar titled "All You Ever Wanted To Know About LLC's But Were Afraid To Ask." This seminar runs from 8 a.m. to 4 p.m. and is presented by Beanna Whitlock. She will also be our speaker for the dinner meeting. The topic will be "Know Your Aging Taxpayer and Tax Preparer." For those of you who do not know her, you will find her very knowledgeable and funny so try to attend.

Have a wonderful Holiday!



2012 Practitioners Seminar

Presented by Orange County Chapter of CSEA

Hear directly from the IRS, Franchise Tax Board and Board of Equalization about policies and procedures that impact you and your clients. This is an excellent opportunity to network with agency representatives and earn 7 hours of CPE. Cost includes handouts, continental breakfast, lunch and refreshments.

- *Fresh Start Collection Initiatives – How your clients benefit from the new rules*
- *Return Preparer Office – The latest updates*
- *Electronic Accounting Records – What are your and your clients obligations?*
- *990N Postcard – Reinstating a lost a tax-exempt status*
- *Identity Theft – How the IRS can help your clients*
- *Board of Equalization – Appeals: Weighing Your Options*
- *Franchise Tax Board – Hear the latest*
- *Taxpayer Advocate Service – Working together to help your clients*

Wednesday January 11, 2012– Hilton Irvine 18800 MacArthur Boulevard, Irvine

___ \$130 Early bird (by 11/18/2011) / ___ \$155 Regular (by 12/16/2011)
 ___ \$185 late (after 12/16/2011 or walk-ins if room available)

Registration Opens: 7:00 a.m. **Seminar:** 8:00 a.m.-4:00 p.m. (including lunch)
 (7 hours of Continuing Education, 5 Federal and 2 State)

Send check payable to OCEA or fax registration form with credit card info to

Joni Terens, EA 17632 Irvine Blvd #150, Tustin CA 92780 / fax 714-832-1369

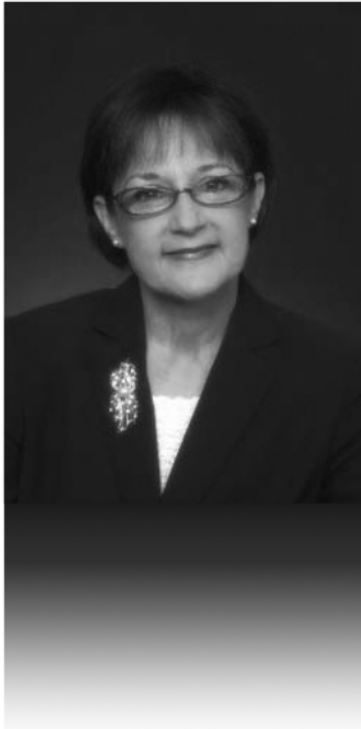
NAME: _____ ADDRESS: _____ CITY: _____ STATE: ___ ZIP: _____ PHONE: _____ E-MAIL: _____ Check here for a vegetarian lunch _____	EA# _____ CPA# _____ BAR# _____ CTEC# _____ Credit Card #: _____ Expiration Date: _____ Signature: _____ Credit card name if different than attendee: _____
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------



Continuing Professional Education Program

Seminar - 8 hours CPE

All you ever wanted to know about LLC's but were afraid to ask.



Presenter: Beanna Whitlock

When: Tuesday, Dec 20, 2011 - 8 am to 4 pm

Location: The Phoenix Club

Lunch: Provided

LLC Course Description:

A fast paced program on Basic to Intermediate to Advanced formation, operation of a Limited Liability Company with a special emphasis on California LLC's. Discover why your clients who set up the LLC in Nevada for a business that operates in California may have made a huge mistake and how you can mitigate the error. Learn the advantages and disadvantages of LLC formation - the Good, the Bad and THE UGLY! Understand the flexibility of the LLC and how to liquidate a federal tax classification without liquidating the LLC and what is required. Unleash the power of the LLC taxed as a partnership to save self-employment tax, utilizing the rules to bifurcate the members interest.

Become the LLC knowledge source for your clients and assist them in determining if becoming an LLC is the correct choice.

Registration Fee

By December 1st - \$99
After December 1st - \$110
Day of Seminar - \$125

Register On-Line at EAO.org

For Additional information: Mr. Joseph Dimino, EA
diminobraunsen@sbcglobal.net 949.999.2036

MAIL-IN REGISTRATION FORM

Enclose your check made payable to: Orange County Chapter, CSEA. OR charge to your credit card.

_____ Visa _____ MasterCard _____ Amer. Express 3-digit security code _____

Credit card number _____ Exp. Date _____

Your name _____ Signature _____

Address _____ Phone/days _____

City _____ State _____ Zip _____

Email _____

Mail to: Joseph P. Dimino, EA, 1901 Newport Blvd, Suite 350, Costa Mesa, CA 92627

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.

CLASSIFIEDS

EA POSITION AVAILABLE IN RANCHO SANTA MARGARITA. Part-time during tax season, but could become year-round. Looking for experienced EA who has good bookkeeping understanding, is experienced with Quickbooks, Lacerte, and has prepared individual and corporate returns. Please contact Patricia Yeckel, EA at <mailto:pyeckel@canyontax.com>pyeckel@canyontax.com. 12/11

EA OFFERING EXPERTISE AND SERVICE: Are you looking for someone to help you with collection cases? My office capacity can take some more load to carry some of yours. Preferably Collection cases where you need aggressive negotiation and removal of bank levy and wage garnishment with the IRS. Will negotiate on a per case basis. Call Edward Daoud, EA at (949) 248-1845 or email eadadvisor@cox.net. 11/11

EA & CFP seeking a professional to share furnished office space (with windows) in nice office building in Belmont Heights, Long Beach. Office space is approximately 600 square feet. Share rent, DSL, Telephone. Expenses run about \$1,000 per month. Each of us will pay \$500 per month. We would coordinate days using office. I use office to interview clients only. Need office about 2-3 days a week and sometimes on Saturdays & Sundays during tax season. Call Sallie Allen (562) 900-0319 or email sallieeacfp@aol.com 11/11

FOR RENT OR PURCHASE. An elegant EA office conveniently located near Tustin downtown. Walking distance to the post office, banks, bus stations, and retail. A spacious 1,000 sq/ft with 2 private offices, a general office area, lobby, and conference room. Highly upgraded cabinetry and whole office stereo system with separate controls in each office. Please contact Langdon Lai at (714) 734-9988 or email ljlai@pacbell.net 09/11

EA SEEKING FRONT OFFICE SECRETARY: Looking for a front office secretary for a busy EA office in Norco CA. Must have tax knowledge, able to handle heavy phone volume, make appointments for two tax preparers and be very detail oriented. Position is for full time during tax season but will evolve to year round full time for the right individual. Respond with resume' to billstaxservicemeg@hotmail.com or fax to Meg Shields at (951) 735-8802. 09/11

EA SEEKING EMPLOYMENT. Bilingual in Korean and English. Some experience with IRS negotiation, college financial aid programs, and FBAR. Familiar with Quickbooks. Samuel Lee, EA samlee42601@gmail.com 7/11

TWO EA POSITIONS AVAILABLE. The Tax Help Line, an Irvine based tax resolution firm is looking to employ 2 EA's to help bring delinquent taxpayers into compliance. IRS Negotiation experience desired. \$20/hr. Respond with resume to Suzanne@TheTaxHelpLine.com or call Hugh Cunningham (714) 803-0300. 06/11

TAX SEASON HAS COME TO AN END, and many of us are heaving a sigh of relief. That being said, some of us would now like to retire or quit. Arlington Business Ser-

vices, Inc., is interested in talking to any practitioners thinking of selling their practice. If that is the case, please contact our office so we can talk to you directly, or e-mail us at david@legalrc.net. Please ask for Joseph Sheinin, or Mr. David Samuel Shashoua, JD, LL.M., EA, if you are interested. 05/11

TAX PRACTICE WANTED: Looking to purchase a small to medium tax book of business. Currently practice in Irvine serving individual, corporate, partnership and trust clients. Please contact John Rumbold, EA, CFP® at 714-452-7202 or jrumbold@rfta.biz. 01/11

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. Include your name & phone number or email.

**When your circumstance requires more than a mover...
Let us help bring you home...Caring Transitions of OC**



- Senior Move Management • LifeStyle RightSizing & Estate Sales
- Senior Real Estate Services • Age in Place - Universal Design

Sandy Rasque, MHA, CSA 714.221.2115 Office

SRasque@CaringTransitions.net www.CaringTransitionsOC.com



Big Fish
PAYROLL SERVICES

Justin Dignam, Owner
714.343.2399
justin@bigfishpayroll.com

- The local & attentive alternative for your clients
- 80% of our clients come to us from ADP and Paychex
- 5-500 employees our speciality

www.bigfishpayroll.com

Referrals appreciated and rewarded

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@barnettrubin.com



DISCHARGE TAXES • State Bar Certified
Personal & Small Business Bankruptcy Specialist
Business Formations • Business Litigations • AV Rated

Richard L. Barnett
Attorney At Law

24 YEARS EXPERIENCE PRACTICING LAW IN ORANGE COUNTY



Spidell's Analysis & Explanation of California Taxes®

2012 Edition (For preparing 2011 tax returns) \$99 plus sales tax and shipping

- All meat, no filler — we concentrate on California law, not federal. Other so-called "California handbooks" are almost half federal!
- Examples, flowcharts, worksheets, and contact information that the other handbooks don't give you! And the A&E is easy to understand and extensively cited!
- Written by California tax professionals for California tax professionals.

Order online: www.caltax.com

Order by phone: (714) 776-7850

Order by fax: (714) 776-9906

ADDRESS SERVICE REQUESTED

www.eaoc.org

Visit our Web site

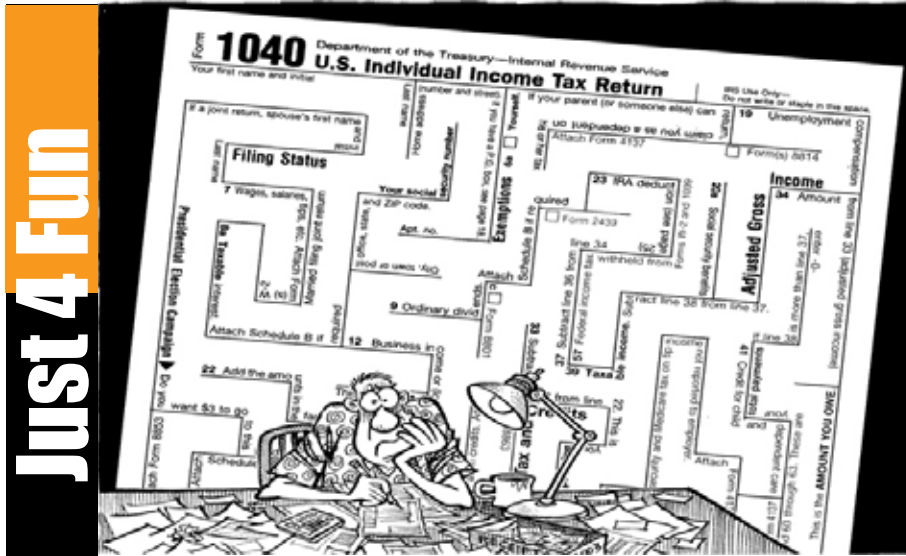
The Tax Professionals

Westminster, CA 92683-4868

14340 Bolsa Chica Rd. #A

Dale Quelle, EA

OCEA Newsletter Editor



UPCOMING PROGRAMS & EVENTS

<u>DATE</u>	<u>PROGRAM / EVENT</u>	<u>CPE</u>	<u>SUBJECT</u>	<u>LOCATION</u>
Dec 20, 2011	Meeting	1	Know Your Aging Taxpayer and Tax Preparer	Phoenix Club
Dec 20, 2011	Seminar	8	LLC Workshop	Phoenix Club
Jan 11, 2012	Seminar	7	Practitioner's Seminar	Hilton Irvine
Jan 17, 2012	Meeting	2	Quickfinder/Taxbook Tutorial	Phoenix Club
Feb 21, 2012	Meeting	1	California Update	Phoenix Club
May 15, 2012	Meeting	2	Ethics	Phoenix Club