



Orange County Chapter  
of the California Society  
of Enrolled Agents

2023 – 2024 (50<sup>th</sup>)  
BOARD

**President**

Kimberly Mellinger-Cheng, E.A.

**First Vice President**

Vacant

**Second Vice President**

Vacant

**Secretary**

David Samuel Shashoua, J.D.,  
L.L.M., E.A.

**Treasurer**

Nancy Navarro-Walker, E.A.

**Immediate Past President**

Patricia M. Kappen, E.A.

**CSEA Director**

Louis R. Avalos, E.A.

**Board Members:**

Ken Blake, C.P.A., E.A.  
Dan Dabelstein, E.A.  
Marilyn Ratliff, E.A.  
Christine Trinh, E.A.  
Vacant

**California Society of Enrolled Agents  
Orange County Chapter  
Board of Directors-Elect Meeting for the 2023 –  
2024 (50<sup>th</sup>) Term  
September 19, 2023**

**The Tax Professionals**

**I. Call to Order:** Board of Directors Meeting was called to order at 3:35pm at the Santa Elks Lodge # 794, in the City of Santa Ana, County of Orange.

The following Board Members were present & responded to their names, viz:

Kimberly Mellinger-Cheng, EA – President;

David Samuel Shashoua, JD, LL.M, EA – Secretary;

Nancy Navarro-Walker, EA – Treasurer;

Ken Blake, CPA, EA – Director;

Dan Dabelstein, EA – Director;

Marilyn Ratliff, EA – Director;

Christine Trinh, EA – Director;

Louis R. Avalos, EA – CSEA Director;

Patricia M. Kappen, EA – Immediate Past President, not present, but duly excused;

Guests: Joseph Davidson, EA; Dan Carlberg, EA

It was determined that a quorum of the Board Members was present.

**II. Minutes** - The minutes for the Board Meeting of August 15, 2023, were approved.

**II. Minutes** - The minutes for the Board Meeting of August 15, 2023, were approved.

**III. Treasurer's Report** - The Treasurer, Nancy Navarro-Walker, EA, The Treasurer, did present a Treasurer's Report, accumulated to July 31, 2023; and accumulated to August 31, 2023 subject to audit of the Examination Committee

**Motion 1:** Kenneth Blake, EA – to invest up to \$60,000 in a secured FDIC interest producing account, in the discretion of the Treasurer. 2<sup>nd</sup> by David Samuel Shashoua, JD, LLM, EA. Motion Passed. Nemine Contradicente

**VI. Education Committee**

It has been noted that the following attendees for the prior Monthly Dinner Meetings were as follows:

- For June 2023, 25 attendees, for a 2 hour CE;
- For July 2023, 43 attendees, for a 4 hour CE; and
- For August 2023, 41 attendees, for a 2 hour CE

The Monthly Dinner Meetings have been planned out as follows:

October 2023 – Moved to October 24, 2023, and Ms. Susanne Guo, Senior Stakeholder Liaison of the Internal Revenue Service shall discuss aspects of the Employee Retention Tax Credit, and the concerns the IRS has thereto;

November 2023 – A 4 hour Charitable Contributions, speaker to be determined;

December 2023 – A panel on Foreign/International Issues;

January 2024 – Federal Mini Update, hosted by Jane Ryder, EA;

February 2024 – California Update, host to be determined, possibility with Victoria Ramirez of the FTB.

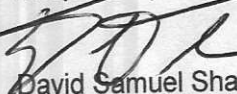
Also, on December 4, 2023 OCCSEA co-sponsoring Brass Tax 2023 Update in Costa Mesa.

The annual Retreat is on June 9th, 2023 and June 10th, 2023 at the Temecula Creek Inn.

Articles for the Newsletter, now known as blogs, are always due on the Monday after a Board Meeting.

The Board then adjourned at 4:42pm until its next scheduled meeting of October 24, 2023 at 3:30pm.

Respectfully Submitted By,



David Samuel Shashoua, JD, LLM, EA, Secretary