



Inland Society of Tax Consultants
Fifteen Chapters Located Throughout California

San Diego Chapter • October 2003

October 2003 Dinner Meeting

| | |
|--------------|---|
| Date | Thursday, October 16, 2003 |
| Where | Handlery Hotel & Resort 950 Hotel Circle North Mission Valley, San Diego, CA |
| Times | 5:00 p.m. Registration & Social 5:30 p.m. Education Presentation 6:30 p.m. Social/Dinner Setup 7:00 p.m. Dinner 7:45 p.m. Education Presentation |
| Cost | \$24 Members With Reservations \$26 Members Without Reservations \$28 Non-Members, Spouses, & Guests |
| Menu | <ul style="list-style-type: none"> • Chicken Roma Chicken Medallions Stuffed with Artichokes, Sundried Tomatoes and Roasted Pine Nuts. Served on Angel Hair Pasta and topped with a Pesto Cream Sauce. • Fresh Seasonal Vegetables • White Cake with Milk Chocolate Frosting • Vegetarian Meal Is Available — Advance Request Is Required When Making Your Reservation. |

RESERVATIONS

Deadline is Noon, Tuesday, October 14

Call **1-800-994-4782** or online at
www.istcsandiego.com.

Leave your name, number of reservations, and
your telephone number.

Prepaid Reservation List

Please call if you will not be able to attend.

No-Show Dinner Reservations Billing Policy

An individual who has made a reservation for a dinner meeting and fails to cancel the reservation by noon the day prior to the dinner meeting will be billed the Chapter's cost of the dinner.

An individual will be allowed one (1) no-show
per calendar year.



SAN DIEGO CHAPTER
ESTABLISHED 1975.

JOIN THE CELEBRATION OF
SAN DIEGO CHAPTER'S
28TH ANNIVERSARY

EDUCATION PRESENTATION



Speaker

Lynn Freer

Spidell Publishing

Lynn will update us on what is happening in California tax law.

Spidell publishing has been dedicated to providing tax professionals with the latest in California tax information since 1974.

CTEC 100-CE-1803 – 2 Hours CA

The presentations have been designed to meet the requirements of the Director of Practice of the IRS, the Calif. State Board of Accountancy, the International Board of Standards and Practices for Certified Financial Planners, Inc. ISTC has been recognized as an approved curriculum provider by the Calif. Tax Education Council. Successful completion of the courses may be reported to fulfill the (continuing education/qualifying education) requirement of the Calif. Business & Professions, Code Sections 22250-22259. This does not constitute an endorsement by the Calif. Tax Education Council, or any of the other above named agencies, as to the quality of the course or its contribution to the professional competence of the speaker.

PRESIDENT'S MESSAGE

It seems like there has been a lot of activity recently in our Chapter, Society and State. And, I think it will continue to increase in the next month.

At our September dinner meeting we were presented with some thought provoking legal issues that we all face in our practices and some ideas on how to handle them by Gary Quackenbush. Gary also presented a basic primer on estate issues for those who may not have integrated this area into their practices.

This month is our Chapter's 28th anniversary and we will be celebrating this at our dinner meeting. Please make plans to join us.

In addition to our birthday celebration, October has traditionally been the month that we have been honored to have Lynn Freer of Spidell Publishing to speak with us on all of the quirks of the California tax law. This year will be no different and probably even more entertaining since we now have mandatory e-filing. Don't miss this one!

October will also present us with three separate and distinct elections. Yes, three! First, on Oct 7, we will be voting on the California Recall and a possible new governor. Regardless of your political persuasion, this election is important to every Californian. Please get out and vote!

We also will be voting on our Chapter Officers and Directors. This year we will have 9 nominees for 6 Director positions. Each person nominated has volunteered to run and to help our Chapter. Your vote will make a difference – so again, vote! See the list of nominees on page 3.

The Society elections are also in October and we will be voting on the Officers as well as other issues. There are three Officers from San Diego County nominated this year. Tom Carter, President (San Diego Chapter), Linda Beckett, First, VP (North County Chapter) and Tony Applebaum, Second VP (San Diego Chapter). Let's get out the vote for our San Diego County representatives. See the list of nominees on page 3.

IMPORTANT NOTICE –

The Society Board of Directors has unanimously approved a name change for our organization to the CALIFORNIA SOCIETY OF TAX CONSULTANTS (CSTC). There are numerous positive reasons for this change and several of these are enumerated in the ballot. The Board has placed this issue on the ballot to get membership opinion on the change. You will be asked to indicate your personal opinion by checking either Yes or No.

Another issue that will be raised on the Society ballot is with regard to a new Society website with a 'members only', password protected listing of our members. It will be nearly identical to the Member CD disk that we received this year. This will be an OPT-IN check-box. That is, you must proactively and affirmatively check the opt-in box to have your name, address and contact information listed on this page. If you check No OR leave it blank, you will not be listed on this page. The Society is going to have a new, hosted and up-to-date website for our organization.

There will also be some Bylaw changes that the Board feels need to be changed as well. You will be asked to approve these as well.

I will be establishing a new committee – Speakers. This committee will be responsible for our dinner meeting speakers and will work closely with our Fall Workshop committee as well to coordinate speakers and topics to be offered to our membership. If you would like to make an impact on our organization, this is the committee you want to be on. Our focus is always on quality education, current topics and an affordable price. Please contact me if you would like to help.

I look forward to seeing you at our 28th Anniversary celebration at our October 16th dinner meeting.

Val J. Daigle – *Chapter President*

CHAPTER AND SOCIETY NEWS

MEMBERS NEED A RIDE TO MEETINGS CAN YOU HELP?

Some of our members do not drive or do not drive after dark. They are looking for rides to the dinner meetings and educational events.

If you need a ride or can offer a ride please contact the chapter office at 858-278-7954.

2003 DINNER MEETING SCHEDULE

November 20 – Fundamentals of Business Entities

December 12 (Friday) – Holiday Party

FREE QUICKFINDERS®

A FREE Individual Quickfinder® will be given to each San Diego Chapter member who:

- Attends four San Diego Chapter dinner meetings between May and November 2003
- and*
- Registers and prepays prior to Dec. 1, 2003 for the San Diego Running Start Seminar to be held in January 2004.
-

\$100 EDUCATION REIMBURSEMENT

For 2003 the San Diego chapter will reimburse each member \$100 if they meet *all* of the following criteria:

- A. The member must attend *one* of the following:
 - San Diego Running Start held in Jan. 2004,
 - All General Interest Fall Workshop Classes,
 - Two (2) of the Special Interest Fall Workshop Classes
 - B. The member must attend at least *four* (4) San Diego Chapter Dinner meetings
 - C. The member must attend *one* of the following:
 - Society Summer Symposium
 - Estates and Trusts Seminar
 - Society Fall Classroom Series
 - Society Winter Tax Bridge
-

ELECTIONS

During the month of October ballots will be sent for both the San Diego Chapter and the Society elections.

The following is the slate of nominees:

SAN DIEGO CHAPTER

Officer Nominees

| | |
|-----------------------|--------------------------------|
| Val Daigle | President |
| Jasmine Jones | 1 st Vice President |
| Randy Dahlin | 2 nd Vice President |
| Shirley Henry-Bizantz | Secretary |
| Duane Lewis | Treasurer |

Director Nominees (Only Vote For Six)

Tony Applebaum
Rose Carter
Steve Comer
Lee Ermis
Jim Houser
Herb Jackel
Larry McClellan
Debbie Meilahn
Greta Ward

SOCIETY OFFICERS

President

Tom Carter (San Diego Chapter)

First Vice-President

Linda Beckett (North County Chapter)

Linda Morlang (Orange County Chapter)

Second Vice-President

Tony Applebaum (San Diego Chapter)

Anthony Bustos (Orange County Chapter)

Secretary

Morris Miyabara (San Francisco Chapter)

**Please Vote On All Candidates and Issues.
Your Choices Will Determine The Future
Of Our Organization.**

Chapter And Society News Continue On Page 4.

CHAPTER AND SOCIETY NEWS

NOMINATIONS

SAN DIEGO CHAPTER

MEMBER OF THE YEAR and HALL OF FAME

Nominations are now being accepted for:

- 2003 San Diego Chapter Member of the Year.
- San Diego Chapter Hall of Fame
Requirements to become a Member of the Chapter's Hall of Fame.
Current and continuing primary member in the San Diego Chapter of ISTC for 15 or more years.
Involvement in San Diego chapter's education activities and continued volunteering for the benefit for the chapter. Support of the goals and objectives of ISTC. Member is 55 years age or older.

Please send your nominations to Shirley Henry-Biszantz, (602) 224-9038, e-mail: shirley@kachinaranch.com.

WANTED — CHAPTER NEWSLETTER EDITORS

The chapter needs volunteers to be editors of the chapter's newsletter.

Your current editors, Tony Applebaum and Larry McClellan, have contributed several years to the chapter's newsletter. It is time for other members to step up and take over the chapter's newsletter.

Please contact Larry if you are interested in becoming an editor. Larry can be reached at (858) 278-1164 and via e-mail: larry@taxnewsandtips.com.

BOARD OF DIRECTORS MEETING – TIME CHANGED

The next meeting of the Board of Directors is Thursday, October 16, 2003, **10:00 AM** at the Handlery Hotel in Mission Valley. All members are welcome to attend. If you would like to attend please contact the chapter office in advance.

CLASSIFIED ADS

TAX PRACTICE WANTED TO BUY – Seeking tax practice to purchase. Contact Randy Dahlin at (619) 697-3000.

WANTED: TAX PRACTICE EA is interested in purchasing an existing tax practice in MID San Diego County. Call Bob Hummer, EA. or Steve Comer at 619-698-0202.

TAX PRACTICE - EA is interested in purchasing existing tax or tax/bookkeeping practice in Coronado, Imperial Beach or South Bay area. Contact Val Daigle at (619) 435-3131 or val@westax.com.

OFFICE SPACE AVAILABLE in La Mesa. Tax and financial services group (6 persons) has space available. Can be separate office or part of group. Allied Plaza Bldg. Call Bob Hummer, EA, 619-698-0202

HELP WANTED – Looking for one full time tax preparer and one full time tax assistant for 2003 tax season. Potential to work into year round positions. Please contact Christy Almond at Applebaum and Associates (619) 465-8466.

OFFICE SPACE WANTED Seeking inexpensive, year around office or desk space in San Diego, Clairemont or Mission Valley. Call Renee at 619-516-0400. Please leave message or send me an email to tax@calcoastal.net.

OFFICE SPACE FOR RENT - Tax Preparer has two offices for rent. Utilities included, underground parking, window, good location. \$575 per month for both. Call Terry Davis 858-277-1040. 4858 Mercury St. #201 San Diego, CA. 92111 at Clairemont Mesa Blvd, or email terrydavistax@sbcglobal.net.

CHAPTER AND SOCIETY NEWS

RIA TAX GUIDES AND QUICKFINDERS®

SPECIAL DISCOUNTS for San Diego Chapter ISTC Members.

RIA TAX GUIDES

The guides are \$22.00 each for Federal and State or \$41.00 for the set.

QUICKFINDER® HANDBOOKS

INDIVIDUAL & SMALL BUSINESS QUICKFINDERS® – 2004 Edition (2003 Tax Year) \$35.00 each
(Single Copy is normally sold for \$40 plus \$8 shipping)

ALL STATES QUICKFINDER® – 2004 Edition (2003 Tax Year) \$67.00 each
(Single Copy is normally sold for \$71 plus \$8 shipping)

All States Quickfinder® is over 500 pages: Contains a summary of each state's instructions for individual income tax returns, including nonresident & part-year resident filing instructions.

For more information see web site: www.quickfinder.com.

QUICKFINDER CD-ROM \$74

ORDER FORM AND PAYMENT MUST BE RECEIVED BY DECEMBER 1, 2003

NO orders after December 1, 2003

Order forms for 2003 RIA Federal and State Tax Guides and Quickfinders® are available at the chapter's web site at www.istcsandiego.com, at the October & November dinner meetings, and at the chapter office.

ISTC PARTNERS WITH PPC

SPECIAL DISCOUNTS ISTC Members.

Practitioners Publishing Company in Dallas, Texas is offering ISTC members its "Federal Tax Compliance Library" CD bundle for 20% off its normal price if 25 people commit to buy this package.

Included on the "Federal Tax Compliance Library" CD are 9 Deskbooks (1040, 1041, 1065, 1120, 1120S, 5500, 706/709, 990, and the Payroll Tax). Individual Deskbooks sell for \$211.00. Each month you will also receive an updated disk of new Tax Cases and Rulings along with a disk containing IRS Letter Rulings from 1992 thru the previous month.

The normal cost of this package is \$695.00, but with our discount, the cost becomes \$556.00 + \$25.00 for shipping. This price is for one year, and includes the 2003 edition as well as the 2004 edition. We will receive the 20% discount on the selling price for future renewals.

Further information on this bundle can be located on the PPC website at www.ppcnet.com.

Please contact Robert Jahnigen of the San Francisco Chapter at 415-863-6133 to sign up or should you have questions. Deadline is October 31, 2003.

EDUCATION EVENTS

ISTC FALL WORKSHOPS

There is still time to enroll in Fall Workshop classes. In San Diego they will be held at National University during October. The following classes will be presented:

General Interest Classes -

- “Interpreting K-1s”, Lane McKellar (10/25/03)
- “Nasty IRS Letters”, Margaret Ferguson (10/25/03)

Special Interest Classes -

- “Non-Profit Organizations”, Shirley Downey. (10/4/03)
- “Tax Implications of Real Estate Transactions”, Ruth Godfrey (10/18/03)

Early bird prices have been extended for the Special Interest classes:

Seminar Prices

| | |
|-----------------------------|-------------------------------|
| Individual General Interest | \$ 35 |
| Special Interest | \$150 \$100 |

Classes also available in North County and East County. Detailed information regarding dates, locations, and Registration Forms are available at the dinner meetings, the chapter office and at the chapter web site www.istcsandiego.com on the Education Programs page.

RUNNING START 2004

Mark your calendar for the 2004
1040 Running Start Seminar.

The San Diego Running Start will be held on
Wednesday Jan. 7 and repeated on Thursday Jan. 8, 2004.

Seminar prices:

| | Members | Non-Members |
|-----------------------|--------------|-------------|
| Sept 1 – Oct 31, 2003 | \$125 | \$165 |
| Nov 1 – Dec 17, 2003 | \$150 | \$165 |
| After Dec 17, 2003 | \$165 | \$195 |

Register at the October dinner meeting for the Early Bird Price.

The seminar speakers will be Dave Gorsich and Mike Karll. Dave and Mike will get you up to date on all of the changes you will need to know for the 2003 filing season. With the new changes signed into law by President Bush this year there will be a lot to cover. You will not want to miss this seminar!

Also in El Cajon on Jan 6th and Escondido on Jan. 10th.

Registration forms available at the dinner meetings, the chapter’s web site, and from the chapter office.

ESTATE AND TRUST COURSE PART II

16 Hours of Federal CE

ISTC is presenting a Two-Day Estate and Trust Course entitled “Estates and Trusts Part II” on November 24 and 25, 2003 at the Handlery Hotel in San Diego.

The course is designed as an advanced course for those who participated in part one of the course in July, or for practitioners experienced in estate work. Subjects include:

- Preparation of gift tax returns & the interrelationship of lifetime giving and gifting at death.
- Case study for second to die.
- Simple & complex trusts, grantor trusts, marital trusts, credit shelter trusts, and charitable remainder trusts.

Monday, November 24

Tuesday, November 25

8:00 am to 4:10 pm

For additional information

contact ISTC Society Office at (714) 634-0484.

Seminar Prices

Member

Non-Member

To Nov 7

\$250

\$300

After Nov 7

\$275

\$325

Registration Form

**Estate and Trusts Part II, November 24 & 25, 2003
Handlery Hotel, San Diego, CA**

Name _____

Address _____

City _____ State _____ Zip _____

Telephone _____ Chapter _____

Circle One CTEC EA CPA Other _____

License # _____

Make checks payable to ISTC

Charge my: (circle one) Visa MasterCard

Card No. _____

Exp. Date _____

Signature _____

Fax to (714) 634-4975 or Mail to:
Inland Society of Tax Consultants
2140 W Chapman #103
Orange, CA 92868

EDUCATION EVENTS

ISTC TAX BRIDGE 2004

The ISTC Tax Bridge 2004 is scheduled for December 4 and 5, 2003 Thursday & Friday, at the Sheraton Four Points Hotel in Fullerton, CA. The seminar will provide 16 hours of continuing education credit. Tax law updates for both Federal & California will be included in the subjects covered.

More information and registration forms will be posted to the chapter's web site and in future issues of the newsletter.

PRACTICAL TAX SEMINAR

San Diego Enrolled Agents Chapter, November 6 & 7, 2003. Information and Registration Forms are available at the chapter web site www.istcsandiego.com on the Education Programs page.

Topics:

- Who Must File Nonresident Returns for CA & Other States?
- Federal Tax Update
- Serving as Trustee & Executor
- California Update
- Tax Professional's Guide to Social Security
- Tax Implications to Holding Title

TEMECULA WINE COUNTRY SEMINAR

October 16, 17 and 18

The California Society of Accounting and Tax Professionals (CSATP) is sponsoring a three-day seminar in Temecula on October 16, 17 and 18.

The seminar offers 14 hours of continuing education for CTEC, CPA and EA. Topics will be S-Corporations, M-1 and M-2 issues, ethics and non-profits.

Cost includes opening reception with wine tasting and hors d'oeuvres, a bus tour of the Temecula Valley wineries with lunch at one of the valley's vineyards and an elegant Vinter's Dinner.

CSTAP is offering its members price of \$295 to ISTC members for the seminar. For more information contact Linda Dong at 1-800-894-8995 or Linda@csatp.org.

In addition if you sign up before December 1, 2003 you may be eligible for a free Quickfinder® Handbook. (See details on page 2.)

Detailed information including Registration Forms are available at the dinner meetings, the chapter office and at the chapter web site www.istcsandiego.com on the Education Programs page.

CALIFORNIA NON-RESIDENT MILITARY

The California Society of Enrolled Agents

Presents **All California Seminar**
Non-Resident Military and Income Splitting
(between spouses; between states)

Speaker:

Lloyd Lagerstrom, California Franchise Tax Board

Thursday, October 16, 2003 12:30 PM. – 4:30 PM

Handlery Hotel, 950 Hotel Circle North, San Diego, CA

You will receive the 146 page FTB manual used to train VITA preparers on military bases

Cost: \$75.00 by October 3, 2003
\$80.00 after October 4, 2003
\$85.00 at the door.

All cancellations subject to a \$25.00 charge prior to October 10, 2003.
No refunds after October 10, 2003

CTEC California Credit 4 hours #1001-CE-1745.

For information: Contact Elaine Smith (619) 562-7671
email: eztaxes@sbcglobal.net.

Registration Form:

Name: _____

Address: _____

City: _____ St. _____ Zip _____

Phone: _____

Email: _____

EA# _____ CPA# _____

CTEC# _____ Other _____

Make check payable to **SD/CSEA**

Mail Registration Form and check to:
Elaine Smith
8790 Cuyamaca St. Suite. C
Santee, CA 92071



FTB Requires Power of Attorney

FTB is now requiring a Power of Attorney form 3520 to be on file prior to discussing tax return information with tax professionals. The form 3520 is available on-line at www.ftb.ca.gov.

UPDATE - "Mandatory" E-Filing

The "mandatory e-filing law" applies to tax returns to be filed on and after January 1, 2004. Assembly Bill No. 1742 corrected the effective date. Passed by the Senate 9/2/03 and by the Assembly 9/5/03. Signed by the governor on 9/20/03.

Take a look at FTB's web page for current information regarding the new "mandatory" e-filing law - www.ftb.ca.gov/professionals/eservices/efile/M_e_file.html

There is a \$50 penalty for each return prepared and not E-Filed, unless failure is due to reasonable cause and not due to willful neglect. "Reasonable Cause" includes a taxpayer's election not to e-file. (*California Revenue and Taxation Code Section 19170*)

FTB states that it "will provide an opt-out form for you to record the reason the return was not e-filed. This form would be retained with a copy of your client's return in your files."

FTB Customer Service Number (CSN)

The CSN is the key to unlocking the many secure online services offered by the Franchise Tax Board. A new Customer Service Number is assigned by the FTB to every taxpayer each calendar year. The number is only valid during the year for which it is assigned.

With the taxpayer's social security number and CSN, you can:

- Check your account balance due.
- View payments made.
- Make tax payments online.
- Apply for an installment agreement.

Before you begin make sure you have:

- Your social security number.
- The Overpaid Tax Available or the Tax Due, whichever applies*, from your original 2002 California tax return. If you do not have your tax return available, call (800) 338-0505.

More information on line at - www.ftb.ca.gov/online/csn/index.html.



Treasury and IRS Issue Guidance on the Additional Bonus Depreciation Allowance

IRS has issued temporary regulations providing detailed rules on the additional first-year or "bonus" depreciation allowance.

As a result of recent amendments to the Internal Revenue Code, taxpayers may deduct an additional 30- or 50-percent first-year depreciation allowance for certain depreciable property. This depreciation allowance is in addition to the amount of depreciation otherwise allowable in the first year.

In general, the regulations provide the requirements that must be met for depreciable property to qualify for the additional first-year depreciation deduction. Further, the regulations instruct taxpayers how to calculate the additional first-year depreciation deduction and the amount of depreciation otherwise allowable for the property.

The regulations are effective for property that is acquired by a taxpayer after Sept. 10, 2001 (for the additional 30-percent first-year depreciation allowance), or acquired after May 5, 2003 (for the additional 50-percent first-year depreciation allowance), and placed in service before January 1, 2005 (or, in the case of certain property, placed in service before January 1, 2006). The regulations are also effective for New York Liberty Zone property that is acquired by a taxpayer after September 10, 2001, and placed in service before January 1, 2007 (or, in the case of certain real property, placed in service before January 1, 2010).

The regulations, TD 9091, can be found at: <http://www.irs.gov/pub/irs-regs/td9091.pdf>.

EIN Procedure Changed - AGAIN

Taxpayers needing an EIN now should use either the new business and specialty tax line, (800) 829-4933, or the new Online EIN Internet application. The old EIN phone number was discontinued as of Oct. 1.

On-line information is available at <http://www.irs.gov/businesses/small/article/0,,id=97860,00.html>. Use Form SS-4.

Hours for the new business and specialty tax line are Monday-Friday, 7:30 a.m. to 10 p.m. local time. Online EIN is available 24 hours a day, seven days a week. (Digital Dispatch, Sept. 12, 2003)

San Diego Chapter

OFFICERS

President

Val Daigle
(619) 435-3131
e-mail: val@westax.com

1ST V.P. – Education & Speakers

Jasmine Jones
(619) 297-4195
e-mail: jazzyrenee11@hotmail.com

2ND V. P. - Arrangements

Stephen Comer
(619) 698-0202
e-mail: scomer@tfs-lm.com

Secretary – Hall of Fame

Shirley Henry-Bisanz
(602) 224-9038
e-mail: shirley@kachinaranch.com

Treasurer - Finance

Richard Malzahn
(858) 792-5582
e-mail: ramalzahn@aol.com

BOARD OF DIRECTORS

Newsletter

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e-mail: TonyApplebaum@aol.com

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Randy Dahlin
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e-mail: rwdahlin@aol.com

Finance

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Mike Hoffman
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e-mail: mhoffman@adnc.com

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Herb Jackel
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e-mail: herbmhts@hotmail.com

Audit

Duane Lewis
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e-mail: duane@fhts.sdcoxmail.com

Web Site & Newsletter

Larry McClellan
(858) 278-1164
e-mail: larry@taxnewsandtips.com

Past President

Nadine Allevato
(858) 271-1199
e-mail: nadine@9747bpa.com

CHAPTER OFFICE

7827 Convoy Ct #403
San Diego, CA 92111-1218
858-278-1164 • Fax 858-278-9327



BREAKFAST MEETINGS

Join ISTC members for breakfast to discuss tax issues.
Members buy their own breakfasts.

San Diego — Second and Last Fridays each month at 8:00 a.m.,
Coco's Restaurant, El Cajon Blvd. at Oregon St. San Diego
Contact Val Daigle, email val@westax.com or at 619-435-3131.

El Cajon — Wednesdays, 8:00 a.m., Denny's Restaurant Fletcher Pkwy at Navajo Rd.
Contact Larry Mahaffy at (619) 669-1630

South Bay — Tuesdays, 8:00 a.m., Love's Restaurant, I-805 at E Street in
Chula Vista. Contact Shirley Horst at (619) 422-1403.

Fiduciary Tax Group — Second Thursday of each month, 7:30 am
Coco's Restaurant, 5550 Lake Murray Blvd, La Mesa.
Contact Jan Brown at (619) 464-1041.

Business Entities Group — First Thursday of each month, 7:30 am
Coco's Restaurant, 5550 Lake Murray Blvd, La Mesa.
Contact Jan Brown at (619) 464-1041.

CHANGE OF ADDRESS

If you move, please advise both the San Diego Chapter and the Society office of your new address, phone and e-mail address.

- San Diego Chapter: 7827 Convoy Ct #403, San Diego, CA 92111
Tel (858) 278-7954 • Fax (858) 278-9327
Web Site: www.istcsandiego.com.
- ISTC Society Office: 2140 W Chapman #103, Orange, CA 92868
Tel (714) 634-0484 • Fax (714) 634-4975
Web Site: www.istcsociety.org.

SAN DIEGO CHAPTER NEWSLETTER

Newsletter via Email

Supply Your Current E-Mail Address. You will receive an e-mail notice when the newsletter is posted to our web site and other important updated tax information. Send your e-mail address to larry@taxnewsandtips.com.

Advertising

Members: There is no charge to members who wish to advertise for positions available in their practice, equipment for sale, or similar subjects.

Non-Members: There is a \$15 charge for each advertisement in the newsletter. Limited to six lines. Subject to availability and the discretion of the editors. Send ads to Tony Applebaum, 619-465-8466, TonyApplebaum@aol.com

The deadline for articles and ads is the 25th the preceding month

The San Diego chapter newsletter is published monthly
in January, and May through December.

Advertising at San Diego Chapter Events: Requests to distribute flyers, brochures or promote a business at any San Diego chapter event must be approved by the Board of Directors prior to the day of the event.

BOARD OF DIRECTORS MEETING – TIME CHANGED

The next meeting of the Board of Directors is Thursday, October 16, 2003, **10:00 AM** at the Handlery Hotel in Mission Valley. All members are welcome to attend. If you would like to attend please contact the chapter office in advance.