



San Diego Chapter
7827 Convoy Court #403 • San Diego, CA 92111-1218

**California Society of Tax Consultants
San Diego Chapter Newsletter • June 2004**

June, 2004 Dinner Meeting

Date	Thursday, June 17, 2004
Where	Handlery Hotel & Resort, Presidio Room 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	\$25 - Members With Reservations \$30 - All Others
Menu	<ul style="list-style-type: none"> • Salad – Chef’s Choice • Sliced London Broil with Cabernet Mushroom Sauce & Garlic Mashed Potatoes • Fresh Seasonal Vegetables • Chocolate Mousse Cake • Vegetarian Meal Is Available Requests must be made with the reservation

RESERVATIONS

Deadline is Noon, Wednesday, June 16th

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

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

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 at no charge per calendar year.

EDUCATIONAL PRESENTATION

“Unique Ways for the Business Owner or Professional to Reduce or Eliminate Their Taxes”

(Before & After Dinner)

Speaker

Neal B. Inscoe, Member of the San Diego Chapter of the Financial Planning Association

Neal B. Inscoe graduated from SDSU with a Bachelor of Arts. He is a General Securities Rep. and Advisory Associate of Crown Capital Securities, LP. He is also the President and Managing Partner of The Alliance of Professionals for Business, Inc. in San Diego, where his firm uses a unique team approach with estate and business attorneys, CPA's, EA's, Design Strategists and Actuaries to solve the needs of the client. He is an active public speaker and educator on all aspects of his practice.

**CTEC 1000-CE-1476
(2 hours Federal credit)**

This presentation has been designed to meet the requirements of the Director of Practice of the Internal Revenue Service, the California State Board of Accountancy, the International Board of Standards and Practices for Certified Financial Planners, Inc. The California Tax Education Council has recognized the California Society of Tax Consultants as an approved curriculum provider. Successful completion of this course may be reported to fulfill the (continuing education/qualifying education) requirement of the California Business & Professions, Code Sections 22250-22259. This does not constitute an endorsement by the California 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

Our May dinner meeting speaker, Anthony Bustos, did an exceptional job of highlighting audit issues related to the Schedule C. The questions from our members displayed a high level of interest in this topic and Anthony sure had some good answers and tips.

My initial request to our members for additional volunteers garnered us four more members who were willing to help. We still need more – especially for some committee slots that need to be filled. Please take a moment to consider giving our Chapter a few hours of your time each month.

I just returned from the CSTC Summer Symposium in Reno. We did not have the attendee count that we hoped for, but the course offerings and speakers were superb. No matter which area of tax you practice or where you have a niche, you could find several topics of interest.

The first evening we had a small ceremony to formally recognize and kick-off the new *California Society of Tax Consultants*. Bev Switzer and Nicole LeBrun, the Symposium Committee chair, had a delicious cake prepared to make it a notable beginning.

I can attest to the positive nature of the name change because of several discussions I had with non-attendees who immediately made mention of the fact that we had come to Nevada to hold our state seminar. The recognition of CSTC as a positive statewide force has begun! The only negative that I can determine is that my wallet is much thinner than when I left San Diego, but I really didn't expect otherwise. I will mention though, that one of our long-time CSTC members did hit a \$12,000 jackpot!

There is talk now at Society about some new venues to be considered for the Summer Symposium. One of them is Laughlin, NV. Many 'old-timers' will recall that some time ago we held successful symposiums there. If you would like to have input, please send me your wishes--and why--via e-mail (val@westax.com) or fax (619-435-4657).

The next Society Board Meeting is in July. If you have any input for other Chapters or would like to have a particular issue or topic discussed, again, please contact me with a short description or comment.

Our next Chapter Board Meeting is Thursday, June 17 at 3:30 pm. Members are invited to attend, but please call me (619-435-3131) ahead of time so that we can appropriate a room to accommodate us all. If you are considering volunteering, we welcome your attendance!

One excellent upcoming event is the IRS Tax Forum. The West Coast Forum will be Sept. 14-16 in Las Vegas at the Rio Suites. This is three days of outstanding education at an unbelievable price - \$99, if you pre-register before August 23. You can register online at www.taxforuminfo.com and get additional information. I must mention, though, that the third day of this event is on the same day as our Dinner Meeting, so if you go, get an early flight back so you won't miss our monthly Meeting.

Would you like to obtain a scholarship to take an EA exam prep course? The California Society of Enrolled Agents' (CSEA) website with scholarship information is www.csea.org/doc.asp?ID=263. Although the deadline has passed for this year's scholarship (November 30), you can apply for next year's scholarship. If you are interested, you will need a San Diego EA Chapter member to sponsor you. Many of our CSTC members are also CSEA members and would welcome the opportunity to assist you. If this is YOU, please contact me.

See you at the June Dinner Meeting.

Val J. Daigle – Chapter President

BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is
Thursday, June 17, 2004, 3:30 p.m.
at the Handlery Hotel in Mission Valley.

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 2004, **and**
 - Registers and prepays prior to December 1, 2004 for the San Diego Running Start Seminar to be held in January 2005.
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ENOLLED AGENTS EXAM CLASS

Palomar Chapter, CSEA/NAEA, is sponsoring the 14th annual EA Exam Course this summer.

The classes begin on July 3, 2004 and are held each succeeding Saturday morning (8:30 – 12:30) through September 18. The classes will be held in Carlsbad, CA.

All members of the California Society of Tax Consultants who are not Enrolled Agents are encouraged to register for this course.

*See Page 6 For Additional Information and
The Registration Form.*

FEDERAL LEGISLATION

All Tax Preparers Must Register And Pass Exam

IRS Can Require E-Filing

Senate Bill 882, Tax Administration Good Government Act, passed unanimously in the Senate on May 19, 2004. Under procedural rules SB882 became H.R. 1528 and was sent to the House of Representatives for action.

Section 141 of the bill is the section requiring annual registration and testing of all tax preparers who are paid for preparing more than five tax returns annually. It exempts CPA's, attorneys and EA's because they are already regulated through Circular 230.

Section 105 of the bill contains a provision enabling the IRS to require (if it chooses) the electronic filing of tax returns by those who are paid for preparing more than five tax returns annually.

Download copies at the chapter Tax News page at the Chapter's website www.istcsandiego.com.

IRS NOTICE – FORM 6251

The IRS has sent notices stating that a Form 6251 must be filed before the 2003 return can be processed. THE NOTICE IS ERRONEOUS.

IRS QuickAlerts@irs.gov e-mail dated 5/12/04 states, in part, the following:

“Some taxpayers who have e-filed their returns received a letter from the IRS stating that information submitted with their return indicated a Form 6251 should have been filed with the tax return. If the taxpayer received this letter and is certain that no adjustments are necessary, the taxpayer does not have to respond to the letter.”

While the quickalerts notice referred to e-filed returns, the letter requesting a Form 6251 is also being incorrectly sent to taxpayers who filed paper returns. If your client receives such a notice, I suggest the following action:

- Reply by fax to the IRS at 1-559-456-5647 (the IRS letter will include the information you need on the Fax cover sheet)
- Have your software force a Form 6251 and attach to your fax
- Include a note that the Form 6251 was not required to be filed and that there is no AMT.

By Larry McClellan

EDUCATIONAL INCENTIVES

Name Badge Drawings for \$25 Education Certificates at each Dinner Meeting

At each San Diego chapter dinner meeting in 2004 two drawings will be held for \$25 certificates that will be good toward any San Diego Chapter education event. Getting into the drawing is simple. Just be sure to wear your name badge and you are entered!

\$100 Education Reimbursement

For 2004 the San Diego Chapter will reimburse each member \$100 if they meet *all* of the following criteria in 2004:

The member must attend *one* of the following:

- San Diego Chapter's Running Start Seminar held in January 2005,
- All General Interest Fall Workshop Classes, or
- Two (2) of the Special Interest Fall Workshop Classes

The member must attend at least four (4) San Diego Chapter Dinner meetings between May and November 2004;

The member must attend *one* of the following:

- Society Summer Symposium – May 2004
- Society Fall Classroom Series
- Society Winter Tax Bridge

If you meet all of the criteria, contact the Chapter Office for an Education Rebate Form. Submit the form by December 10, 2004 to receive your rebate!

2004 RESOURCE GUIDE

The 2004 Small Business Guide CD, *Publication 3207, Catalog Number 26757M*, is now available. This year the guide has a new look, enhanced navigation features, “drop-down” menus to view topics, and a listing of CD related topics on the back panel of the cover.

This interactive CD highlights tax law changes for 2004 and includes all the business tax forms, instructions, and publications needed to successfully manage a business. The CD provides a wide variety of web links to various government agencies, business associations, and IRS organizations. The subscription option feature lets small business owners join the SB/SE Mail List to receive valuable information. In addition, the CD now has links to “Rate Our Products” and product update information on the SB/SE web site at www.irs.gov/smallbiz.

Copies of the resource guide can be ordered online or by calling (800) 829-3676.

CSTC - San Diego Chapter

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CHAPTER OFFICE

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CSTC DUES & EDUCATION

Membership Dues are Due July 1, 2004.

- Member Renewal - \$120.00
- New Members - \$145.00

Contact Nadine Allevato, 858-271-1199, for details.

Education at the Society office in Orange, CA:

- Fundamentals Course - \$235.00
- Correspondence Course - \$450.00

Contact Bev Switzer at 714-634-0484 or www.cstcsociety.org.

2004 DINNER MEETING SCHEDULE

June 17 – Neal Inscoc – Reduce or Eliminate Taxes

July 15 – Meeting with the San Diego Chapter of CSEA
Education To Be Announced

August 19 – Education To Be Announced

September 16 – Education To Be Announced

October 21 – Chapter's Birthday – Education To Be Announced

November 18 – Education To Be Announced

December 10 - (Friday) **Holiday Party**



BREAKFAST MEETINGS

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

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

El Cajon — Wednesdays, 7:30 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, Carrows, 368 Broadway, El Cajon. Contact Jan Brown at (619) 464-1041.

Business Entities Group — First Thursday of each month, 7:30 am, Carrows, 368 Broadway, El Cajon. 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
Website: www.istcsandiego.com.
- CSTC Society Office:
2050 W Chapman Ave #114 Orange, CA 92868
Tel (714) 634-0484 • Fax (714) 634-4975
Website: www.cstcsociety.org.

SAN DIEGO CHAPTER NEWSLETTER

Newsletter via Email

Supply your e-mail address to save the chapter the cost of printing and postage. 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 available space and the discretion of the editors.

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.

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

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

CLASSIFIEDS

Note From Editor: Please use "CSTC Ad" as the subject when you e-mail your ads to me. This will alert me that it is a legitimate e-mail (and not SPAM).

Thank You!

Ads are also posted on the Chapter's website as they are received.

WANTED: EA wants to increase client base and expand practice geographically – offices in Coronado and UTC area. If you are thinking of selling or retiring, please contact Val Daigle at 619-435-3131 or at val@westax.com.

WANTED: SD Chapter member looking to increase client base at Mission Valley office. If you are thinking of retiring or selling some/all of your clients, please call Terry Smith at 619-283-8055.

FOR SALE: Lanier 6540 Analog Copier (40 copies per minute) with Automatic Document Feeder, High Capacity Paper Bin (750 pages), Two Additional Paper Drawers, 20-bin Sorter. Well maintained under Lanier Maintenance Contract. Lanier inspection and refurbishment of parts was completed recently. Reasonable offers accepted. Call Val Daigle at 619-435-3131.

FOR SALE: Toshiba copier, model 2060 does 20 copies per minute, document feeder, 10-bin sorter, zoom, 2500 sheet paper drawers, 216000 total copies. Purchased new in 1997 and has been on service contract until Dec. 2003 (when I bought a new Toshiba). \$500 or best offer. Call Rik Henslee at 858-679-7649.

LOOKING FOR WORK OUT OF TAX SEASON: 23 years tax experience (Self-employed dba Unique Tax Service), 20 years bookkeeping experience and extensive payroll experience. Resume available upon request. Call San Diego Chapter member Janette Meader at 619-688-6510 (work) or 858-571-7062 (home).

HELP WANTED: Bookkeeper/General Office duties in Kearny Mesa area. 25-30 hours per week, flexible. Previous experience preferred. Call Edward Lindgren at 858-560-4146.

WANTED TO BUY Registered tax preparer with established practice for 20+ years and 2003 recipient of the IRS Exemplary ERO award desires to expand tax clientele. If you are thinking of retiring or selling, please contact Mary Lou Cassell at (858 525-8252) or email Mary_Lou_Cassell@intuit.com.

ENROLLED AGENT EXAMINATION COURSE

All members of the California Society of Tax Consultants who are not Enrolled Agents are encouraged to register for this course.

The FOURTEENTH annual EA Exam Course conducted by Palomar Chapter, CSEA / NAEA, will begin at 8:30 a.m. on Saturday morning, July 3, 2004 at The Beautiful Savior Lutheran School 3030 Valley Street Carlsbad, CA. Classes will be conducted each Saturday morning thereafter through September 18, 2004.

The IRS EA Exam will be held September 22 & 23, 2004. The test this year will be the last test in the format that previous tests have used. Future tests will be conducted electronically in a new format yet to be determined by IRS.

Instructors this year will continue to be Tony Davis, EA, Charlotte Hotchkiss, EA, John Haggerty, EA, and Joseph Doering, EA., with a combined total of over 68 years of instruction experience!

Since this year's class is anticipated to be a large one, all tax professionals wanting to take the course are urged to register early to assure a position is reserved for them.

The total cost for the course is \$400.00; this includes tuition, texts and all handouts necessary for the course. Advanced registration is urged to insure holding a position in the classroom; this requires a \$100.00 minimum refundable deposit.

The schedule of classes is available -- just call Joe Doering and one will be sent or faxed to you.

For enrollment, please fill out the Form below and send with appropriate check as noted. For further information please call Joseph Doering, EA at (760) 489-9483

ENROLLMENT FORM - EA EXAM CLASS

NAME _____

ADDRESS _____

PHONE (HOME) (____) - _____ (WORK) (____) _____ -

Make Check Payable to: Palomar Chapter, CSEA Amount Enclosed \$ _____

Mail completed form and check to:

Joseph J. Doering, EA
P. O. Box 2968
Escondido, CA 92033