



California Society of Tax Consultants

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

Formerly – Inland Society of Tax Consultants

California Society of Tax Consultants San Diego Chapter Newsletter • November 2004

November, 2004 Dinner Meeting

Date Thursday, November 18, 2004

Where Handlery Hotel & Resort, Garden 1 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

- Spinach Salad
- Chicken Wellington – Chicken Breast stuffed w/Mushrooms, wrapped in Puff Pastry topped w/Beurre Blanc Sauce & Red Pepper Coulis
- Garlic Mashed Potatoes
- Market Vegetables
- Dessert – Chef's Choice
- Vegetarian Meal Is Available

Requests must be made with the reservation

RESERVATIONS

Deadline is Noon, Wednesday, November 17th

Call **1-800-994-4782** or online at
www.cstcsandiego.org.

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 PRESENTATIONS

CURRENT DEVELOPMENTS AND YEAR-END PLANNING

Speaker, Before & After Dinner

Wayne P. Otchis, CPA

Current Developments:

- Working Families Tax Act (Extender Bill)
- American JoBS Creation Act of 2004
- Sacramento Nonsense

Year-end Planning:

- Retirement Plans
- End of Bonus Depreciation
- Mortgage & Refinance Issues
- Sales Tax Deduction Notice

What to Expect Next Tax Season:

- Repeat of Brokerage House 1099 Mess
- E-Filing Developments

Best Tax Planning Advice ... P Y L T P F N!!!

CTEC 1000-CE-1409 (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

Last month we were fortunate to have Lynn Freer share with us all of the California tax twists and especially the Amnesty Program that will be available during tax season! What timing on the part of the FTB – don't you just wonder if they really care about the tax profession?

Another milestone was celebrated – our Chapter's 29th anniversary. Lynn, or her predecessor, Bob Spidell has been here with us every year. A most appreciative 'Thank You' goes out to them and to Spidell Publishing.

This month there will be another familiar speaker, Wayne Otchis. Wayne is now one of us since he has moved from Los Angeles to San Diego. Wayne is very entertaining and Knowledgeable, not only in taxation but also in tax practice management.

There are numerous educational events between now and early January which you may want to consider attending if you have not already done so:

Running Start – presented by all 3 San Diego chapters

Tax Bridge – presented by CSTC Society

Quickfinder – two presentations – one by South Bay; the other by North County

This month is also the month that we elect new leaders for our Chapter, our Society and our Country. I hope all of you have or will vote in each one.

See you at the Dinner Meeting. Don't forget to make your reservations – and those for any of your sponsored guests.

Val J. Daigle – *Chapter President*

SOCIETY NOTES

EDUCATION:

Tax Bridge to 2005 – will be held in Northern CA and Southern CA locations

Nov 30 – Dec 1 at the Pleasanton Tennis Club, Pleasanton, CA

Dec 1 – Dec 2 at the Brea Community Center, Brea, CA

Sign up on-line at www.cstcsociety.org

Summer Symposium 2005 – will be held May 23-25 at Harrah's in Laughlin, NV.

Previously held symposiums at Laughlin were huge successes.

Summer Symposium 2004 – there are numerous course material texts from all sessions available for purchase from the Society office.

If interested, contact Society for prices and availability at cstcsociety@sbcglobal.net.

SPONSORED GUESTS

San Diego Chapter members may bring a guest who qualifies as a prospective member of the Chapter. Qualifications may include CPAs, EAs, CRTPs, CFPs, Attorneys, etc. (i.e.: must be in the tax field).

Chapter members must specify, when making Dinner Meeting reservations, that the guest is qualified. The guest will be asked to fill out an information card, which will be available upon check-in.

This guest may qualify for the **ONE-TIME FREE** dinner meeting.

This recruiting incentive will help prospective members become familiar with our organization.

HOLIDAY PARTY CHARITY

This year, the San Diego Chapter has picked Casa Cornelia Law Center for sponsorship – specifically, their program for detained children.

Each year hundreds of unaccompanied children under the age of eighteen attempt to enter the United States without documentation. These children come seeking to be reunited with parents or to find work to help support families in Mexico, Central America or China. Many of these children reach the Mexican-American border exhausted and sometimes traumatized by their journey. They are arrested by Border Patrol and detained in BCIS facilities in San Diego awaiting removal proceedings in Immigration Court.

Casa Cornelia Law Center provides legal representation for these unaccompanied children and actively seeks to ensure that they are safely reunited with family whether her or in their homelands. Casa Cornelia has a commitment to ensuring that every child goes to court represented by an attorney.

Representing Casa Cornelia will be Rose Kasusky, who will give us more insight as to how the program is run and who benefits from it.

WELCOME NEW MEMBERS

CSTC wishes to welcome its newest members:
Vicente Gill
Mark Nesbit

WITH DEEPEST SYMPATHY

Our thoughts go out to member June Hudson, whose husband, "Hutt", passed away on October 22, 2004. Services were held on Saturday, October 30th at the Neptune Society in El Cajon. Interment at Fort Rosecrans National Cemetery was Monday, November 1st.

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 S.D. 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:

- 1) 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 (see page 6), or
 - Two (2) of the Special Interest Fall Workshop Classes

AND

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

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.

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.

For order forms contact Shirley Henry-Biszantz at (602) 224-9038 or at shirley@kachinaranch.com.

1040 RUNNING START - JANUARY 2005 UPDATE

SPEAKERS

DAVE GORSICH AND MIKE KARLL

This year's Running Start will be held as follows:

East County – Tues., Jan. 4, 2005 at Singing Hills Country Club, 3007 Dehesa RD, El Cajon

San Diego – Wed. & Thur., Jan. 5 & 6, 2005 at The Handlery Hotel, 950 Hotel Circle, San Diego

North County - Sat., Jan. 8, 2005 at The California Center for the Arts, 340 N. Escondido Blvd., Escondido

Registration: 7:30 am

Seminar: 8:00 am to 4:30 pm

Registration forms are available at the San Diego Chapter's website at www.cstcsandiego.org and the Chapter Office

Prices / Lunch Included:

\$160.00 Members	Through Dec 17, 2004
\$175.00 Non-Members	Through Dec. 17, 2004
\$175.00 Members	After Dec. 17, 2004
\$195.00 Non-Members	After Dec. 17, 2004

The seminar offers 6 hours of Federal credit and 2 hours of State credit (CTEC#: 1000-CE-1124) so be sure to sign up before December 17th to avoid additional cost for this valuable (and entertaining) education experience.

For additional site information, the contacts are:

East County – Joe Foti, (619) 465-4739

San Diego – Rose Carter, (619) 698-0508

North County – Kathy Musselman, (760) 942-2509

IRS E-SERVICES

E-services allow tax professionals to do business with the IRS electronically 24 hours a day, 7 days a week.

The following e-services are available:

Registration, Preparer Tax Identification Number (PTIN) Application, Online *e-file* Application, Taxpayer Identification Number (TIN) Matching, Disclosure Authorization (DA), Electronic Account Resolution (EAR) and Transcript Delivery System (TDS).

For information regarding e-services and registration, go to <http://www.irs.gov/taxpros/article/0,,id=109646,00.html>

Or

1. Go to www.irs.gov,
2. Search for "e-services"
3. Select the link to "e-services - New Products Now Available"

Tax Professionals who are active participants in the IRS *e-file* program and e-file 100 or more accepted individual income tax returns in a season are eligible to use the following e-services:

- **Disclosure Authorization (DA)**
Eligible tax professionals may complete authorization forms, view and modify existing forms, and receive acknowledgement of accepted submissions immediately --all online. Disclosure Authorization allows tax professionals to electronically submit Form 2848, Power of Attorney and Declaration of Representative, and Form 8821, Tax Information Authorization. This e-service expedites processing and issues a real-time acknowledgment of accepted submissions.
- **Electronic Account Resolution (EAR)**
Electronic Account Resolution allows tax professionals to expedite closure on clients' account problems by electronically sending/receiving account related inquiries. Tax professionals may inquire about individual or business account problems, refunds, installment agreements, missing payments or notices. Tax professionals must have a power of attorney on file before accessing a client's account. The IRS response is delivered to an electronic secure mailbox within 3 business days.
- **Transcript Delivery System (TDS)**
Eligible tax professionals may use Transcript Delivery System to request and receive account transcripts, wage and

income documents, tax return transcripts, and verification of non-filing letters. A new product (the Record of Account) combines both the Return Transcript and Account Transcript in one product. Tax Professionals can request the products for both individual and business taxpayers. Use the TDS application to resolve your clients' need for return and account information quickly, in a secure, online session. Tax professionals must have a Power of Attorney authorization on file with the IRS before accessing a client's account (or use Disclosure Authorization to file an authorization on a new client and obtain TDS information immediately).

IRS & FTB TAX FORMS AND INSTRUCTIONS

IRS and FTB tax forms and instructions can be obtained on-line at www.irs.gov and www.ftb.ca.gov.

Tax forms and instructions for other states can be obtained from the states' websites. www.taxsites.com/state.html has links to all states if you need forms and instructions for states other than California.

However, for forms and instructions in paper 'booklet' format, you can order 'Package X' from IRS and California (FTB).

Federal Package X – It's Free!

IRS has mailed Pub. 1045 to order 2004 Package X. Order on-line if you receive Pub.1045 in the mail. You will need the account number from the Pub. 1045 mailing label.

If you do not receive the Pub. 1045 by mail, you must submit a form 3975 to order Package X. If you need a Pub. 1045, you can download it from the IRS website at www.irs.gov.

Form 3975 is also used to order certain IRS Publications and the CD Pub. 1796 CD-ROM. The form also states that you can save \$5 by ordering Pub. 1796 CD-ROM on-line at <http://bookstore.gpo.gov/>.

However, this webpage has not been updated and order forms for the 2004 version is not yet posted (as of Nov. 1, 2004).

(continued on next page)

California Package X – It costs!

FTB has mailed the order form 3445D to use for ordering:

1. 2004 Package X – the price is \$18
2. Prior year Package X – the price is 14
3. Subscribe to FTS “Tax News” bimonthly newsletter.
 - It’s \$12 for one year or \$24 for two years
 - It’s **FREE** if you subscribe at the FTB website at www.ftb.ca.gov/professionals/taxnews/t_n_sub.html.

You can also order FTB Package X and subscribe to Tax News on-line at www.ftb.ca.gov/professionals/packageX/index.html (Good luck figuring out your FTB account no.), or

Call FTB at (619) 845-7070 to have them send you a “2004 Package X / Tax News order form, FTB form 3545D MEO (Rev 10-2004).

PRINTER/COPIER PAPER

Kelly Paper is offering CSTC members a discounted price for their premier multi-use bright white paper.

- Price: \$25.00 per case. Minimum order is 10 cases
- Orders must be delivery to you

To order and schedule a delivery, call Kelly Paper at (858) 503-0808. When ordering, please identify yourself as a CSTC member to have the correct paper delivered.

RIA ORDER FORMS

To receive order forms for the RIA books, please call:

- Larry McClellan, (858) 278-1164, or
- Nadine Allevato, (858) 549-9500

and you will be faxed an order form.

The RIA books will be available for pickup at the San Diego Chapter Running Start Seminar, so don’t wait...get your order in now.

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.cstcsandiego.org.
- 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. Ads are limited to six lines and are subject to available space and the discretion of the editors.

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 and/or to promote a business at any San Diego chapter event must be approved by the Board of Directors prior to the day of the event. *(You may also fax the information to me at 619-698-9735.)*

Deadlines

The deadline for articles and ads is the 25th of the preceding month. If an ad is to be run more than one month, please advise the editor via email at badgern@sbcglobal.net or phone 619-698-0508.

CLASSIFIEDS

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

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

WANTED: EA seeking tax and/or bookkeeping practice to purchase. Contact Tony Applebaum or Christy Almond at 619-237-7290.

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

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. Reasonable offers accepted. Call Val Daigle at 619-435-3131.

OFFICE SPACE TO RENT: Great location in Santee! Includes year round receptionist, security, phone w/T-1 line, utilities, plenty of parking and some supplies. Call Lauren King at 619-449-9975.

WANTED: Tax preparer, EA or CPA, ... outgoing, experienced, enjoyable personality for small professional firm. Make your own hours, full or part-time, in a relaxed environment in East County. Fax resume to (619) 444-2675, Attn: Barbara Moore.

WANTED: Tax preparer needed for tax season 2004. There is potential for future year-round employment. Fax resume to (619) 237-5179, Attn: Christy Almond.

WANTED: Accountants to prepare Mandate Reimbursement Claims. Must be proficient in EXCEL and WORD. Good communication skills are a must. Full-time (40 hrs/wk), temporary positions (through January 2005) are available. Please call Diane at 858-514-8605.

EA SEEKING EMPLOYMENT: I have completed three tax seasons and have experience doing compilation reports, bank reconciliations and filing payroll reports. I am interested in tax preparation work for this coming tax season and accounting work in the off-season. Please contact me at kristinbillings@juno.com or call me at (619) 749-7491. Thank you, Kristin Billings.

WANTED: Firm is looking for a tax professional with 5+ years experience preparing individual, corporate, and trust income tax returns. Full-time position with growing professional firm in Pacific Beach. Contact: Colby@hicksfinancial.com, or Fax: 858-581-3375

NOTE: ALL ADS WILL BE REMOVED FROM THE DECEMBER NEWSLETTER UNLESS I AM NOTIFIED IN WRITING BY DECEMBER 1, 2004 ... THE EDITOR.

VISA AND MASTERCARDS ACCEPTED

The San Diego Chapter accepts Visa and MasterCard credit cards in payment for San Diego Chapter services and events. For more information, contact Duane Lewis, San Diego Chapter Treasurer, at 619-698-9191.

EA RENEWAL REMINDER

Enrolled Agents now renew on a staggered cycle, which depends on the ending number of your Social Security Number. Information as to when you need to renew can be found at www.irs.gov/taxpros/agents/index.html.

Don't let your Enrolled Agent status lapse. Log on today to find your correct renewal period.

ALERT: If your Social Security Number ends with a 4, 5 or 6 then you must apply for renewal between November 1, 2004 and January 31, 2005. Your current Enrollment card expires on March 31, 2005.

LET US HAVE YOUR INPUT!

Our Chapter Board of Directors would like some input regarding the Fall Workshop's:

- Topics
- Saturday classes/seminars
- Full-day events (2 Workshops, same day)
- Speakers
- How many members attended

We would like some suggestions on how to improve this important education series. Please take a few moments to help better this program.

CSTC - 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
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2ND V. P. – *Dinner Meetings*

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e-mail: rwdahlin@aol.com

Secretary – *Hall of Fame & Quickfinders*

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e-mail: shirley@kachinaranch.com

Treasurer – *Finance & Govt Affairs*

Duane Lewis
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BOARD OF DIRECTORS

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CHAPTER OFFICE

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BREAKFAST MEETINGS

Join CSTC members for breakfast
to discuss tax issues.

Members buy their own breakfasts.

San Diego – Second and Last Fridays each month at 7:30 a.m., at Coco's Restaurant, El Cajon Blvd. at Oregon St. Contact Val Daigle at 619-435-131 or email val@westax.com. (NOTE: Due to holiday schedule, there is no Nov. 26th meeting and the last Dec. meeting is changed to Dec. 17th, the time remains the same.)

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, Coco's at Lake Murray & Baltimore, La Mesa. Contact Jan Brown at (619) 464-1041.

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

BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is Thursday, November 18, 2004, **2:30** p.m. in the California Room at the Handlery Hotel in Mission Valley. (Note the earlier time is for the Executive Board. The entire Board will meet at 3:30 p.m. as usual)

2004 DINNER MEETING SCHEDULE

November 18 – Wayne Otchis, CPA
December 10 - (Friday) **Holiday Party**

NEW CHAPTER WEBSITE

The San Diego Chapter's website is now at located at www.cstcsandiego.org.