



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

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## California Society of Tax Consultants San Diego Chapter Newsletter • July 2005

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### July 21, 2005 Dinner Meeting

<b>Date</b>	Thursday, July 21, 2005
<b>Where</b>	Handlery Hotel & Resort, Presidio Room 950 Hotel Circle North Mission Valley, San Diego, CA
<b>Times</b>	5:00 p.m. Registration & Social 5:30 p.m. Education Presentation 6:30 p.m. Social/Dinner Setup 7:00 p.m. Dinner 7:30 p.m. Education Presentation
<b>Cost</b>	\$25 - Members with Reservations \$30 - All Others
<b>Menu</b>	<ul style="list-style-type: none"><li>• Spinach Salad</li><li>• Marinated London Broil, served w/Cabernet Mushroom Sauce &amp; Garlic Mashed Potatoes</li><li>• Fresh Seasonal Vegetables</li><li>• Chef's Choice Dessert</li><li>• <b>Vegetarian Meal Is Available</b></li></ul> <b>Requests must be made with reservation</b>

### **RESERVATIONS**

Deadline is Noon, Wednesday, July 20th

Call **1-800-994-4782** or  
**online** at [www.cstcsandiego.org](http://www.cstcsandiego.org).

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

If you require a Vegetarian Meal, your  
request must be made when you make your reservation.

### **Permanent Reservation List Members**

If you will not be attending this meeting, please call so  
the chapter can save the cost of your dinner.

### **No-Show Dinner Reservations Billing Policy**

See page 4 for details.

### **CSTC/CSEA JOINT DINNER MEETING**

#### **EDUCATIONAL PRESENTATION**

#### ***"Tax Deferred Exchanges"***

*(Before & After Dinner)*

#### **Speakers**

Ruth H Godfrey, EA & Shari Hardy, EA

Ruth has been an Enrolled Agent since 1984 and is a partner with Shari Hardy in Godfrey and Hardy Tax & Business Services. She works with both individuals and businesses assisting them with their real estate investments and also with business start-ups. Prior to becoming an Enrolled Agent, Ruth was a licensed real estate agent specializing in 1031 exchanges.

Ruth is the immediate Past-Chairman of the California Tax Education Council (CTEC), as well as a past president of both CSTC and the Inland Empire CSTC Chapter.

The presentation is a "Nuts and Bolts" presentation of tax-deferred exchanges and new depreciation rules for them as well as the benefits of exchanging mixed-use properties. Will discuss the "napkin test" to guide you in making Form 8824 work and how to answer your clients' quick questions, followed by a quick game of "Taxopoly".

#### **CTEC 1000-CE-1654**

#### **(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 of the speaker.

## PRESIDENT'S MESSAGE

Dear Friends,

I start this month's message on a very sad note. Ron Eickhoff, a long time CSTC member and leader, passed away in June. Ron had been a CSTC member since 1985, and was the Chapter President in 2000 and 2001. I had the privilege of serving my first term on the Board of Directors when Ron was the president. He was a leader, and a person of great integrity. Every time I saw Ron, he had a smile on his face. I know that he truly loved life!

I respected and admired Ron, enjoyed his friendship, and will miss him very much. I know those of you who knew Ron will miss him as well.

As always we enjoyed Sylvia Lang last month for our dinner meeting. In July we will have our joint meeting with the San Diego Enrolled Agent's Chapter. This is always a good meeting with a great turn out and an excellent opportunity for networking. I hope to see you there.

If you haven't sent in your membership renewal, please do so right away. Renewals are due no later than the end of July. As you know CSTC is an invaluable investment.

Hope that you are enjoying a wonderful summer.

# *Tony*

Tony Applebaum  
Chapter President

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## OUR CHAPTER NEEDS VOLUNTEERS

Everyone in our Chapter needs to offer their services so that we may continue to operate with the greatest of benefit to all. By offering your help, you not only give something back to CSTC, you also let your fellow members benefit from your experience.

San Diego is a large Chapter and all help is greatly appreciated.

Please contact any Board member and let us help you help us.

## BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is Thursday, July 21, 2005, **4:00** p.m. at the Handlery Hotel in Mission Valley.

All members are welcome to attend. If you would like to attend, please contact Tony Applebaum at (619) 237-7290 or e-mail: [tony@appletaxgroup.com](mailto:tony@appletaxgroup.com).

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## RONALD M. EICKHOFF

**February 19, 1942 - June 28, 2005**

Ron Eickhoff, our good friend and long-time S.D. Chapter member passed away on Tuesday, June 28.

Ron was an active member in CSTC and ISTC since joining in November 1985. He was always ready with a helping hand. His good-natured air encouraged those around him. He served as president of San Diego Chapter in 2000 and 2001.

A memorial reception was held at Ron's sister's home on June 30<sup>th</sup> and CSTC members attended the reception.

Survivors include his wife Jan, five children and seven grandchildren.

The family requests that any donations go to Life Sharing at 3465 Camino Del Rio South, Suite 410, San Diego, CA 92108.

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## E-SERVICES UNAVAILABLE

**July 21 through August 4, 2005**

The IRS will install a software upgrade for e-Services July 21 through August 4, 2005. During installation of the upgrade, e-Services will not be available.

E-Services include the following:

- Preparer Tax Identification Number (PTIN) Application
- Online e-file Application
- Taxpayer Identification Number (TIN) Matching
- Disclosure Authorization (Power of Attorney Form 2848)
- Electronic Account Resolution (EAR)
- Transcript Delivery System (TDS)

Additional information available at the IRS web site at [www.irs.gov](http://www.irs.gov), tax professionals, e-services.

## EDUCATION EVENTS

### “Trust Done California Way”

Sponsored by CSTC

Speaker – Jacqueline Patterson, CPA, Attorney

- WHAT – **Trusts, Basic Level**
- WHERE – San Diego at the Handlery Hotel
- WHEN – July 21 & 22, 2005  
(Thursday & Friday)
- COST – To July 6, Members \$260,  
Non Members \$300
  
- WHAT - **Trusts, Intermediate Level**
- WHERE – Anaheim, CA
- WHEN – October 20 & 21 2005  
(Thursday & Friday)
- COST – To July 6, Members \$260,  
Non Members \$300

For more information and a registration form use the link at the society’s website [www.cstcsociety.org](http://www.cstcsociety.org) to “Trust Done the California Way”.

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### Two-Day Tax Seminar In Northern California

Sponsored by the Modesto Chapter of CSTC

- TOPICS - Audits, K-1 issues, 1031 exchanges, tax issues in relation to labor law and NOLs
- WHERE – Sonora, CA
- WHEN – June 21 & 22
- COST – See the Registration Form.

If you would like more information, look at the society’s web link [www.cstcsociety.org](http://www.cstcsociety.org) for this seminar under “Northern California Education”.

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### MARK YOUR CALENDARS FOR THE FALL WORKSHOPS

The Fall Workshops are all being held in the same location this year. They are going to include some great topics, so don’t miss out. This is a great opportunity to get the quality education that CSTC provides.

**Courses & Schedule information is detailed on page 6.**

## EDUCATIONAL INCENTIVES

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

At each San Diego chapter dinner meeting in 2005 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 2005 the San Diego Chapter will reimburse each member \$100 if they meet all of the following criteria in 2005:

- A. The member must attend one of the following:
  - San Diego Chapter’s Running Start Seminar held in January 2006,
  - All General Interest Fall Workshop Classes, or
  - Two (2) of the Special Interest Fall Workshop Classes.
- B. The member must attend at least four (4) San Diego Chapter Dinner meetings between May and November 2005.
- C. The member must attend one of the following:
  - Society Summer Symposium – May 2005
  - 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 9, 2005 to receive your rebate!

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### 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 2005, **and**
- Registers and prepays prior to December 1, 2005 for the San Diego Running Start Seminar to be held in January 2006.

## SAN DIEGO CHAPTER

### OFFICERS

#### President

**Tony Applebaum**

(619) 237-7290

e-mail: tony@appletaxgroup.com

#### 1<sup>ST</sup> V.P. – *Education & Speakers*

**Rose Carter – *Running Start Seminar***

(619) 698-0508

e-mail: racarter@sbcglobal.net

#### 2<sup>ND</sup> V. P. – *Dinner Meetings and Arrangements*

**Steve Comer**

(619) 698-0202

e-mail: scomer@tfs-lm.com

#### Secretary

**Stephanie Matticks**

(619) 697-2950

e-mail: stephanie007@sbcglobal.net

#### Treasurer – *Finance/Budget*

**Duane Lewis**

(619) 698-9191

e-mail: duane@fhsts.sdcxmail.com

### BOARD OF DIRECTORS

#### *Past President –*

##### *Government Affairs/IRS Liaison and Elections*

Val Daigle

(619) 435-3131

e-mail: val@westax.com

#### *Memberships*

Nadine Allevato

(858) 271-1199 or (858) 549-9500

e-mail: nadine@9747bpa.com

#### *Newsletter Editor*

Naomi Badger

(619) 698-0508

e-mail: badgern@sbcglobal.net

#### *Hall of Fame*

Shirley Henry-Biszantz

(602) 224-9038

e-mail: shirley@kachinaranch.com

#### *Director*

Rik Henslee

(858) 679-7649

e-mail: rik@sbcglobal.net

#### *Director*

Jim Quinlan

(858) 673-7161

e-mail: quinlan@sbcglobal.net

#### *Fall Workshops*

Greta Ward

(619) 644-1752

e-mail: abacus1@juno.com

#### **CHAPTER OFFICE**

7827 Convoy Ct. #403, San Diego, CA 92111-1218

(858) 278-1164 • Fax 858-278-9327

#### **Web Site**

Larry McClellan

(858) 278-1164

e-mail: larry@taxnewsandtips.com

## 2005 DINNER MEETING SCHEDULE

**July 21** – Hosting joint meeting with San Diego Chapter of CSEA; Speakers Ruth Godfrey & Shari Hardy

**August 18** – Anthony Bustos

**September 15** – Kristin R. Young

**October 20** – Chapter's Birthday; Speaker Lynn Freer on California Updates

**November 17** – Frank Acuña

**December 9 (Friday)** – Holiday Party

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### 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.



### BREAKFAST MEETINGS

During the filing season join CSTC members for breakfast to discuss tax issues. Members buy their own breakfasts.

**San Diego Chapter** — We meet on the 2nd and Last Friday of each month at 7:30 a.m. at Coco's Restaurant, 5955 Balboa Ave, in the Clairemont area. Contact Val Daigle, email val@westax.com or 619-435-3131.

**East County Chapter** — Wednesdays at 8:00 a.m., at Denny's Restaurant, Fletcher Pkwy at Navajo Rd. Contact Maryann Shefeland at 619-464-1260.

**South Bay Chapter** — Tuesdays at 8:00 a.m., at Love's Restaurant, I-805 at E Street in Chula Vista. Contact Donita Chacon at (619) 470-9293.

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

**Business Entities Group** — First Thursday of each month at 7:30 am, at 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.cstcsandiego.org](http://www.cstcsandiego.org).
- **CSTC SOCIETY OFFICE:**  
**NEW ADDRESS:**  
2050 W Chapman Ave # 114  
Orange, CA 92868-2648  
Tel (714) 634-0484 • Fax (714) 634-4975  
Web Site: [www.cstcsociety.org](http://www.cstcsociety.org).

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## 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](mailto:larry@taxnewsandtips.com).

### Advertising

*Submit your articles and ads to Naomi Badger (619) 698-0508 or email to [badgern@sbcglobal.net](mailto:badgern@sbcglobal.net).*

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 25<sup>th</sup> of the preceding month/*

Ads are posted on the chapter's web site as they are received. Submit your ad if you are looking for a tax preparation position, need help in your office, or have or looking for office space, or have equipment for sale.

## CLASSIFIEDS

**FOR SALE:** Conference Table, 6' oak, excellent condition, \$225; Ceiling fan, red with lights, \$30. Call Val Daigle at 619- 435-3131, or email [val@westax.com](mailto:val@westax.com).

**WANTED:** Practice to purchase ... Mission Valley preparer looking to expand. Lacerte user. Call Terry at (619) 283-8055.

**FOR SALE:** Well-established North San Diego County tax/bookkeeping practice available. Approx. gross \$360K consisting of 58% bookkeeping and 42% tax. Practice is growing every year. Excellent potential w/addition of financial services. Seller is relocating, yet willing to assist during transition. Price of \$450K includes \$30-35K equipment. Email owner at [practiceinfo@adelphia.net](mailto:practiceinfo@adelphia.net).

**QUICKBOOKS – FULL CHARGE BOOKKEEPER:** If you are a small business and/or a startup who is looking for an extremely reliable, part-time bookkeeper to handle your books, call me at 760-634-3469 or 619-306-8753 (cell), or email me at [zve@adelphia.net](mailto:zve@adelphia.net) . References are available upon request.

**OFFICE SPACE AVAILABLE:** For Tax/Financial Advisors and CPA's in excellent downtown La Mesa location. One office is 11.5 x 14', another is 9 x 12' and they can be connected, if desired. Private entrances, signage possible, unfurnished and internet and conference room available. Call 619-668-0929.

**POSITION WANTED:** Catch up on your clients' bookkeeping, incorporating and finishing remaining tax returns. Reliable, accurate and professional. QuickBooks, Lacerte, ProSeries. Tel: (858) 688-1000, e-mail: [mgr@bzgrp.com](mailto:mgr@bzgrp.com).

**OFFICE SPACE AVAILABLE:** Great location off the I-8 freeway in La Mesa. Unfurnished, but includes year-round receptionist, access to office equipment, security, utilities and plenty of parking. Please call Steve Comer at (619) 698-0202.

**EMPLOYMENT TAX AUDIT REPRESENTATION NEEDED:** I have a client in the Phoenix, AZ area who was just notified by the IRS that he is having an employment tax audit covering the years 1998-2004. I think he needs representation on this. If any members have a good referral source for audit representation work in the Phoenix area, please contact Tony Applebaum at (619) 237-7290 or e-mail: [tony@appletaxgroup.com](mailto:tony@appletaxgroup.com).

**California Society of Tax Consultants**  
**San Diego, East County, and North County Chapters**  
**2005 FALL WORKSHOPS**

The Fall Workshops are **all being held** at National University in the Spectrum Business Park Academic Center in Kearny Mesa. The address is 9388 Lightwave Avenue, San Diego, CA 92123-1426. The classes are scheduled as follows:

Sep 22, 2005	Thursday	9am – noon	Sylvia Lang EA	Elder Care – Taxation Issues
Sep 22, 2005	Thursday	1pm – 4pm	Cristina Park EA & Annette DiMattio EA	Clergy – A Practical Approach
Sep 28, 2005	Wednesday	9am – noon	Andrew Fulop EA	Mortgage Int/Home Loans & More
Sep 28, 2005	Wednesday	1pm – 4pm	Andrew Fulop EA	Alternative Minimum Taxes
Oct 18, 2005	Tuesday	9am – noon	Anthony Bustos EA	Audit Flags – Schedule 1040C
Oct 18, 2005	Tuesday	1pm – 4pm	Anthony Bustos EA	Audit Representation – Schedule 1040C
*Oct 26, 2005	Wednesday	9am – noon	Ruth Godfrey EA	Real Estate Pro/Non-Professional Part 1
Parts 1 & 2		1pm – 4pm	Ruth Godfrey EA	Real Estate Pro/Non-Professional Part 2
*Oct 29, 2005	Saturday	9am – noon	Vicki Mulak EA	Corporations C-Corp & S-Corp Part 1
Parts 1 & 2		1pm – 4pm	Vicki Mulak EA	Corporations C-Corp & S-Corp Part 2

\* **MUST ATTEND ALL DAY FOR CREDIT**

Visit the website at [www.2005FallWorkshop.com](http://www.2005FallWorkshop.com) for more information, after August 1, 2005.