



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

---

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

---

### August 18, 2005 Dinner Meeting

<b>Date</b>	Thursday, August 18, 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>• Caesar Salad</li><li>• Chicken Piccata - Boneless Breast Served on Angel Hair Pasta with Lemon Caper Sauce</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, August 17th

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.

### EDUCATIONAL PRESENTATION

#### ***"Issues Relating to Tax Law Research and IRS Communication"***

*Topics include: Identifying the Issue and Facts; Communication; Exam; CAF; Basis for Your Position; General Guidelines; and After an IRS Audit or Other Change*

#### ***Before and After Dinner Speaker***

Anthony Bustos, EA

Anthony Bustos, EA, graduated from CSUF with a BA in Business Administration-Accounting. Mr. Bustos was employed by the Internal Revenue Service for several years as a Revenue Agent auditing individuals, businesses, corporations and partnerships, as well as researching tax laws, court cases and revenue rulings. He now represents clients before the IRS and FTB and his practice provides tax preparation and tax planning. He has appeared on the nationally televised Trinity Broadcasting Network's "Battlelines" program. Anthony is the current 1<sup>st</sup> V.P. of CSTC.

#### **CTEC 1000-CE-1678 (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,

Our Chapter President is, at this moment, relaxing in beautiful Maui (if being the father of two young children can be relaxing).

Since he has not forwarded the President's Message to me, I will take the liberty of filling in for him....

"To all my fellow CSTC members:



**ALOHA A NUI ,**

(a big hello!)

Hope your summer is as nice as mine (except for this grass skirt, which tickles incessantly)!

Affectionately,  
Your Newsletter Editor ...  
Naomi Badger, for

Tony Applebaum  
Chapter President

---

---

### 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 that how you can help us.

## BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is Thursday, August 18, 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).

---

---

### WELCOME NEW MEMBERS

The following is a list of new members, in alphabetical order, who have joined the San Diego Chapter of CSTC between January 1<sup>st</sup> and July 31<sup>st</sup>, 2005:

Janet Cooper  
John Eng  
Colby Hicks  
Susan LeClerc  
Kevin McCully  
John Sutherland  
Luana Sutherland-Branch  
Richard Watkins (Associate)

Welcome to you all, and remember, when you have questions, call on any member for assistance.

---

---

### MEMBERSHIP RENEWAL REMINDER

Membership renewals are due July 1<sup>st</sup>. If you have not already done so, send your renewal to the society office in Orange, CA by August 15<sup>th</sup> to avoid a late fee.

**Renewals after August 15<sup>th</sup> will increase your cost.**

The Strength of ISTC Is Our Members.  
Please renew your membership now.

---

---

### CE CERTIFICATES

Due to an oversight, the CE Certificates were not available at the July Dinner Meeting. They have now been posted to the Chapter's web site at [www.cstcsandiego.org/0705%20CE%20cert.pdf](http://www.cstcsandiego.org/0705%20CE%20cert.pdf).

Be assured that CE Certificates will be available at all future Dinner Meetings.

Thank you for your patience.

## EDUCATION EVENTS

### “Trust Done California Way”

Sponsored by CSTC

Speaker – Jacqueline Patterson, CPA, Attorney

- WHAT - **Trusts, Intermediate Level**
- WHERE – Anaheim, CA
- WHEN – October 20 & 21 2005  
(Thursday & Friday)
- COST – Before October 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”.

---

---

### MARK YOUR CALENDARS FOR THE FALL WORKSHOPS

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

The Early bird deadline has been extended to September 10<sup>th</sup>.

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

---

---

### E-SERVICES

From July 21 through August 4, 2005, IRS scheduled an E-Services outage for software upgrades. During installation, all E-Services products were unavailable.

E-Services include Form SS-4, Application for Taxpayer Identification Number (TIN).

A Taxpayer Identification Number (TIN) can be obtained by phone by calling the IRS at 800-829-4933. A TIN can be obtained, within three days by faxing Form SS-4 to 215-516-3990.

After installation, the Uniform Resource Locator (URL) or website address for E-Services access will be changed. Users accessing e-Services with bookmarked pages will be directed to sign in through the IRS.gov E-Services login page. A new bookmark may be created after accessing the new site.

For more information about E-Services and the outage updates, please visit the IRS web site at [www.irs.gov](http://www.irs.gov) and type the Keyword e-services into the IRS Keyword search box.

## 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!

---

---

### 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.sdcoxmail.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

**August 18** – Anthony Bustos

**September 15** – Kristin R. Young, Trust Issues

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

**November 17** – Frank Acuña; Bankruptcy Law Update & Cap. Gain Reduction Strategy

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

---

---

### 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 Shefveland 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).

---

---

## 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

**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.

**KNOW SOMEONE WHO WANTS TO LEARN TO PREPARE INCOME TAXES?** I will be teaching the basic, 60-hour, CTEC approved course starting in September. Evening and daytime classes are available. For more information, contact me, Patricia Brents, EA at 619-422-5030.

## 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:

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

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

Additional information and registration forms are available at the San Diego Chapter's website at [www.cstcsandiego.org](http://www.cstcsandiego.org) select the link to Educaton. After August 8, 2005 additional information also will be at [www.2005FallWorkshop.com](http://www.2005FallWorkshop.com).