



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

**California Society of Tax Consultants
San Diego Chapter Newsletter • September 2005**

Sept. 15, 2005 Dinner Meeting

Date	Thursday, September 15, 2005
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 7:30 p.m. Education Presentation
Cost	\$25 - Members with Reservations \$30 - All Others
Menu	<ul style="list-style-type: none"> • Spinach Salad • Pacific Salmon – Grilled Salmon Served with Pecan Rice Topped with Dill Beurre Blanc Sauce • Fresh Seasonal Vegetables • Chef's Choice Dessert • Vegetarian Meal Is Available <p>Requests must be made with reservation</p>

RESERVATIONS

Deadline is Noon, Wednesday, Sept. 14th

Call **1-800-994-4782** or

online at 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

“Why Hire A Professional When You Could Do It Yourself?”

Emphasis on pitfalls, danger zones and disadvantages of forming your own corporation, LLC or family trust

Before and After Dinner Speaker

Kristin Young Rayder, Esq.

Kristin Rayder, Esq. Received her Bachelor's Degree from San Diego State University in 1982 and her Juris Doctorate from the University of San Diego School of Law in 1992.

The emphasis of her law practice is in two areas. The first area is business law, including the creation of partnerships, corporations, limited liability companies, trademark registration and the preparation of any type of contract. The second area is estate planning, including the preparation of wills, trusts, powers of attorney, family limited partnerships, charitable remainder trusts, life insurance trusts, family foundations and probate.

Although her office is in Sorrento Valley, she is available to meet with her clients in their homes or workplaces, if they so desire, and is available to work evenings and weekends, upon prior arrangement, in order to accommodate the needs of her clients throughout San Diego, Orange County, the Bay Area and Sacramento.

CTEC 1000-CE-1700

(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,

Aloha. I am happy to say that many of you are reading the newsletter. I can tell, because so many of you spoke to me at the last meeting and asked how my vacation was. Thanks to our wonderful newsletter editor, Naomi Badger, for doing such a fine job filling in for me last month, and also for the wonderful job she does every month. The newsletter is so well prepared, and a great source of information. Naomi, thank you for all that you do!

Fall is here. I hope that your summer was wonderful, and that you took some well-deserved time off. Speaking of fall, our Fall Workshops begin this month. The Fall Workshop Committee has worked very hard to put together an outstanding program this year. In fact, I would say that it is the best program I have seen since becoming a member. Check out the details in the newsletter or on-line at www.2005fallworkshop.com.

Anthony Bustos did a fantastic presentation for us last month on audits and representation. He is always a very entertaining and informative speaker. For those who missed him, he will be giving an all day seminar as part of Fall Workshops. Audits are on the rise, so his topic is very timely. I would encourage you to attend.

Election time is coming, and we are in need of members to step up and volunteer to lend a hand. Our organization is run totally by volunteers. We have need for Board of Directors and Officer positions for 2006. If you have never helped before, I would encourage you to get involved. This great organization doesn't run unless its members pitch in. If you are willing to help, please contact Val Daigle at val@westax.com, or 619-435-3131. Val is in charge of nominations and would be happy to talk to you about what is involved.

I am looking forward to seeing you on September 15th.

Sincerely,

Tony

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 know how you can help us.

BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is Thursday, September 15, 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.

WELCOME NEW MEMBERS

The following is a list of new members, in alphabetical order, who have joined the San Diego Chapter of CSTC in August, 2005:

Christy Almond
Andrea Davis
John Dryden
Leslie J. La Manna
Daniel H. Rubio

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

At the I.R.S. Forums in Las Vegas and San Francisco, CSTC signed up a total of 33 new members (23 & 10 respectively). Our congratulations (and gratitude) go to the representatives who took the time to bring CSTC to the attention of the attendees at both Forum locations.

MEMBERSHIP RENEWAL REMINDER

Membership renewals were due July 1st, with a "grace period" to August 15th. If you have not already done so, send your renewal application and fee, including the late fee, to the society office in Orange, CA (see page 5 for address).

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

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, then go to “Trust Done the California Way”.

SSNs OUT, NEW FTB ID NUMBERS IN

Beginning January 1, 2006, the FTB will replace SSNs with new FTB ID numbers on everything except tax forms. The FTB ID numbers will be unique ten-digit numbers that the FTB will use on all notices, bills and correspondence they mail to taxpayers.

This is the result of SB 25 (Ch. 03-907), which prohibits the FTB from printing SSNs on materials they mail to individuals. It does not prohibit the FTB from using SSNs for internal identification purposes, including SSNs on documents mailed to third parties, such as wage garnishments and levies. Taxpayers must continue to use SSNs on their tax returns and payment vouchers.

THE FALL WORKSHOPS ARE STARTING SOON

The Fall Workshops will begin on September 22nd. 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 10th.

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!

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

1ST V.P. – *Education & Speakers*

Rose Carter – *Running Start Seminar*

(619) 698-0508

e-mail: racarter@sbcglobal.net

2ND 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@fhfs.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

September 15 – Kristin Rayder, Esq., on Pitfalls of Forming Partnerships, Corporations, Trusts, Etc. Without Legal Help

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 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.
- **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.

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

Submit your articles and ads to Naomi Badger (619) 698-0508 or email to 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 25th 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.

OFFICE SPACE TO SHARE with Tax Preparer and Financial Advisor. Furnished cubicle is approximately 10' x 10'. Located in the Morena Blvd. area, this office is easy to find. Rent includes utilities and internet service. Please call Lynn Hall at 619-688-6510.

OFFICE AVAILABLE: Vista, CA office available in our suite. Share with Financial Planner, Enrolled Agent and Mortgage Spec. Shared rent, utilities and receptionist. Contact taxladyrose@sbcglobal.net, 760-806-9717

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

RELIABLE AND PROFESSIONAL: Knowledge of Quickbooks, Lacerte and ProSeries to complete your client's bookkeeping, tax returns and incorporating, reconciliation, mobile Notary, software support and training. Please contact Milan at 858-688-1000, or e-mail to bz_bkkpr@yahoo.com.

HELP WANTED. Tax Preparer wanted for a Financial Planning office. Full time, year round. Mission Valley. Call Karen at 619-282-3288.

TAX PRACTICE WANTED in San Diego by 20 year experienced tax accountant seeks all or part of local practice. Prefer 100k gross using Lacerte and Quickbooks. Contact Owner at 858-324-1982 or email Mcenduro@aol.com.

2005 FALL WORKSHOPS

Early Bird Registration Deadline Extended to September 10th, 2005

Visit our website at www.2005FallWorkshop.com

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 Tax 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

Additional information and registration forms are available at the San Diego Chapter's website at www.cstcsandiego.org and select the link to Education, or contact Rose Carter at 619-698-0508 or 619-698-9735 (fax).