



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

January 2006

---

## MEMBER OF THE YEAR – 2005

### Randy Dahlin

Our Member-Of-The-Year has been a CSTC member for only seven short years (1998) and already has stepped up and become a very active participant of our chapter.

He has done a tremendous amount of work, behind the scenes, for our chapter. Whenever asked to lend a helping hand, he will provide it. He has helped our organization on many levels, including but not limited to:

- Serving as a chapter officer and director
- Handling dinner meeting arrangements
- Serving on the Running Start committee
- Coordinating all of our Quickfinder orders
- Coordinating A/V equipment for chapter meetings
- Helping with meeting sign-ins

He has a second business in broadcast engineering. When you hear many remote broadcasts done on the radio from places like Sea World, Qualcomm Stadium, Petco Park and even the Playboy Mansion, this member is again behind the scenes making it happen.

So Congratulations to Randy, our 2005 CSTC San Diego Chapter Member of the Year.

---

## NEW HALL OF FAME MEMBERS

### Chuck Woodson and Herb Jackel

This Year the Hall of Fame was presented to two members. Chuck Woodson and Herb Jackel were honored at our annual Holiday Party on Friday, December 9, 2005.

Both of these members truly represent the meaning of Hall of Fame for San Diego Chapter. Each has served for many years on the Chapter Board, held office and worked tirelessly on various Chapter committees.

Congratulations on the newest Two Members of the San Diego Chapter Hall of Fame.

#### **Qualifications for San Diego Chapter's Hall of Fame:**

- Current and continuing primary member in the San Diego Chapter of ISTC for 15 or more years;
- Involvement in San Diego chapter's education activities and continued volunteering for the benefit for the chapter;
- Supports the goals and objectives of ISTC; Are 55 years of age or older.

---

## NEXT SAN DIEGO CHAPTER DINNER MEETING — May 18, 2006, 5:00 p.m.

Handlery Hotel & Resort, 950 Hotel Circle North, Mission Valley, San Diego, CA

---

## NEW MEMBERS

We had a brand-new member join our chapter in November. Her name is Erica Martinez, and I had the privilege of being her sponsor at one of our dinner meetings. Welcome to our organization ... I'm sure you'll find a knowledgeable and supportive network to help you when you need it.

*Naomi Badger, Newsletter Editor*

---

## RIA's, FEDERAL AND STATE

If you need an RIA book, please contact Christy Almond at 619-237-7290. She may have some extras.

## PRESIDENT'S MESSAGE

Dear Friends,

Well, tax time is upon us. As we are all busy preparing, I will make this month's message short and sweet.

First, let me wish you a successful season. More importantly, I wish you and your families a Happy New Year and hope that 2006 will be the best year you have ever had.

Our Running Start seminar was again a great success – fifty-one nonmembers attended, and some of them signed up, on the spot. They see what a great organization we have; and that is because of you. I thank you so much for supporting CSTC.

**Without you**, we would have no organization. **With you**, we have the greatest organization.

Looking forward to seeing you in May.

Sincerely,

**Tony**

Tony Applebaum, Chapter President

---

---

### 1040 RUNNING START SEMINAR

The 1040 Running Start Seminar was a great success. Over 242 tax professionals attended the seminars in San Diego. Dave Gorsich, EA and Michael Karll, EA provided an excellent Tax Update presentation.

A Special Thank You to Tom Groel and Marc Lord, who volunteered their time and talents to help us make the seminar run successfully.

The two winners of the free Running Start seminar in January 2007 are Tom Boling and Nancy Rubinstein. Congratulations to you both! The Running Start seminars are a plus for all tax professionals.

*Rose Carter & Randy Dahlin – Seminar Co-Chairs*

---

---

### CSTC SUMMER TAX SYMPOSIUM

The CSTC Summer Tax Symposium will be held May 22-24, 2006 at the Silver Legacy in Reno, NV. This is the 40<sup>th</sup> Anniversary of CSTC, and there will be a semi-formal extravaganza at 6:30 pm on Tuesday, May 23<sup>rd</sup>. Early Bird rates of \$325 for members are good until March 15, 2006. There will also be a Leadership Workshop on May 25<sup>th</sup>. More information is available from CSTC. Call the CSTC Society Office at (714) 634-0484 or log on to [www.cstcsociety.org](http://www.cstcsociety.org) for the seminar flyer.

---

---

### A GET-WELL WISH TO A KEY MEMBER AND HER FAMILY

Shirley Henry-Bisantz, a long-time member and CSTC volunteer, was in a very serious car accident last week. She was not very badly hurt, but some members of her family were.

The driver of the other car crossed the median and hit Shirley's car head-on. Apparently, the persons in that other car did not survive the collision.

Shirley, please know that you and your family are in our thoughts and prayers. We wish you and yours the speedy recovery you deserve.

---

---

### SAN DIEGO CHAPTER NEWSLETTER

The San Diego chapter newsletter is published monthly in January, and May through December. The deadline for articles and ads for the May issue is April 28<sup>th</sup>. Send articles and ads to Naomi Badger at [badgern@sbcglobal.net](mailto:badgern@sbcglobal.net) or (619) 698-0508.

#### Newsletter via Email

Supply your e-mail address. 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). Include *CSTC* in the subject of your email.

#### 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 subject to available space and the discretion of the editors.

## CLASSIFIED ADS

Check the chapter's web site for new ads.

During the filing season e-mail your ads to [larry@taxnewsandtips.com](mailto:larry@taxnewsandtips.com) or fax to 858-278-9327.

**OFFICE SPACE TO SHARE:** Tax Preparer/Financial Advisor has office space available to another tax preparer/financial advisor. The cubicle is approx. 10'x10' and furnished with a desk and bookcase. Rent includes utilities and internet. The office is in an easy-to-find Morena Blvd. location. Please call Lynn Hall (dba Unique Tax Service) at 619-688-6510.

---

---

### PRINTER/PHOTO COPIER PAPER

8 ½ X 11 inch (letter size), 20 lb., 92 Brightness paper is available from Kelly Paper; minimum order quantity is 10 cases. Price includes delivery to a commercial address within San Diego County. The following prices are good until June 30, 2006:

10 - 19 cases -- \$25.00 per case

20 - 39 cases -- \$23.50 per case

40 cases & up - \$23.00 per case

Payment can be made by credit card at time of order, or by check at time of delivery. These prices are Kelly's normal large-quantity order prices; you need not mention CSTC at the time of your order.

If you do not need the minimum order of 10 cases, arrange with other CSTC members to combine orders. In this event, place one order and provide one commercial address for delivery.

Call Kelly Paper at 760-489-0093 to order and arrange delivery, or for additional information.

Larry McClellan  
CSTC – San Diego Chapter

---

---

### A HEARTFELT 'THANK YOU' FROM HERB

I am in awe of the honor you bestowed on me at the Holiday Party. With the examples that Ed Dunn, Sylvia Lang, Chuck Woodson and so many others have set for us over the years – and I remember those who have gone before us – and the effort and work that they did to make all of us much more professional in our duties to the men and women whom we serve each tax year, makes me proud. Many, many thanks to those who were so kind to honor me. It makes life worth living.

Again, many thanks,

Herb Jackel

---

---

### SOCIETY BOARD MEETING UPDATE

The by-law change to allow the National Society of Accountants (NSA) a voting board seat was defeated.

The Board of Directors of California Society of Accounting and Tax Professionals (CSATP) have decided to withdraw from any proposed consolidation with CSTC.

---

---

### NEW SCHEDULE D INSTRUCTIONS BY THE IRS

*You must enter the details of each transaction on a separate line. If you have more than five transactions to report on line 1 or line 8, report the additional transactions on Schedule D-1. Use as many Schedules D-1 as you need. Enter on Schedule D, lines 2 and 9, the combined totals from all your Schedules D-1.*

*Do not enter "See Attached" and summary totals from an attachment in lieu of reporting the details of each transaction directly on Schedule D or D-1.*

The first paragraph has been in the IRS instructions for years, but the second paragraph is new for 2005. See 2005 Schedule D Instructions, page 6 ([www.irs.gov/pub/irs-pdf/i1040sd.pdf](http://www.irs.gov/pub/irs-pdf/i1040sd.pdf)). Happy New Year, Val Daigle

#### IRS Clarifies Schedule D Instructions for 2005

IRS will allow taxpayers to send details on Schedule D transactions as an attachment as long as the attachments contain all the required information and are in a similar form. For electronically filed returns a Form 8453 (not 8879) must be used. Filers may attach any necessary Schedules D-1, or acceptable substitutes for Schedule D-1, to the Form 8453.

*(Headliner Volume, 143 January 13, 2006, at <http://www.irs.gov/businesses/small/article/0,,id=153349,00.html>)*

**Suggestion** – If a broker has provided a summary statement with the gain or loss computed make an entry on schedule D such as "Merrill Lynch Long-Term" enter the gross (1099B amount) and basis amount to obtain the correct amount of gain or loss. (Suggestion by Larry McClellan)

## SOME FORMS CANNOT BE PROCESSED AS PAPERLESS E-FILE

### Vehicle Donations:

The new form 1098-C must be attached to 2005 tax returns:

Paper Form 1040 – Attach form 1098-C

E-filed Form 1040 – Use Form 8453 and attach Form 1098-C and mail to the IRS (see addresses below)

You **CANNOT** use Form 8879, Authorization to e-file Form 1040, that is not sent to IRS (aka paperless e-file) when filing any of the forms listed below.

**Taxpayers who are required to file the following forms MUST be attached to Form 8453, US Individual Income Tax Declaration for an IRS e-file return, and mail the Form 8453 and required attached forms to the IRS.**

### **NEW FOR 2005 - Form 1098-C, Contributions of Motor Vehicles, Boats and Airplanes**

Form 3115, *Application for Change in Accounting Method*

Form 3468, *Computation of Investment Credit* (if Historic Structure Certificate is required)

Form 4136, *Credit for Federal Tax Paid on Fuels*

Form 5713, *International Boycott Report*

Form 8283, *Non-Cash Charitable Contributions* (if using Section B – Donated Property Over \$5000)

Form 8332, *Release of Claim to Exemption for Children of Divorced or Separated Parents*

Form 8858, *Information Return of U.S. Persons with Respect to Foreign Disregarded Entities*

Form 8864, *Biodiesel and Renewable Diesel Fuels Credit* (if Certification and/or reseller statement is required)

Form 8885, *Health Coverage Tax Credit*

Source of information:

IRS website for “Practitioner PIN Method for e-file” at [www.irs.gov/efile/article/0,,id=119998,00.html#Pract1](http://www.irs.gov/efile/article/0,,id=119998,00.html#Pract1) 1/13/06 (California Returns – California forms 8453 and 8879 are **not** mailed to FTB.)

### **MAIL FORM 8453 TO:**

#### **IF the electronic return was transmitted to:**

Andover or Kansas City  
Submission Processing Center

Austin, Fresno or Philadelphia  
Submission Processing Center

#### **THEN mail Form 8453 to:**

Internal Revenue Service  
Attn: Shipping and Receiving, 0254  
Receipt and Control Operations  
Andover, MA 05544-0254

Internal Revenue Service  
Attn: Shipping and Receiving, 0254  
Receipt and Control Operations  
Austin, TX 73344-0254

Do **NOT** send Forms W-2, W-2G or 1099-R with the Form 8453.

---

---

## IRS WEB SITE

IRS has redesigned its web site at [www.irs.gov](http://www.irs.gov). Near the top of the home page there is a link for “Tax Professionals”. The “Tax Information for Tax Professionals” page has an index on the left side of the page for many new links to pages containing tax information useful to tax professionals.

Take a look at the redesigned IRS Web Site and add to you browser “favorites” list the following:

“Newsroom” - IRS News Releases and other IRS news.

“Resources for Tax Pro” - Make sure you are current with your registration for IRS email services at the “Subscription Services” link.

Mailing Addresses for Form 1040V (E-File Payment Voucher) Use the Search for “Form1040V” the first item on the list has a link to the address when to send the Form 1040V.

Forms & Publications – Select the link on the IRS home page to “More Forms and Publications”.

## 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@fhts.sdcocmail.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*

Mary Jo Hughes

(619) 397-5360

e-mail: johughes@pacbell.net

#### *Director*

Jim Quinlan

(858) 673-7161

e-mail: quinlan@sbcglobal.net

#### *Greta Ward – Fall Workshops*

(619) 644-1752

e-mail: abacus1@sbcglobal.net

### CHAPTER OFFICE

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

858-278-1164 • Fax 858-278-9327

#### **Larry McClellan - Web Site**

(858) 278-1164

e-mail: larry@taxnewsandtips.com



### BREAKFAST MEETINGS

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

**San Diego Chapter** – Fridays, beginning Jan. 27, 2006, at 7:30 am at Coco's Restaurant, 5955 Balboa Ave in the Clairemont area, West of 805. Contact Val Daigle, email val@westax.com or at 619-435-3131.

**East County Chapter** – Wednesdays at 7:30 am at Denny's Restaurant, Fletcher Pkwy & Navajo Rd. Contact Marryann Shefveland (619) 464-1260.

**South Bay Chapter** - Tuesdays at 7:30am at Love's Restaurant, I-805 & E Street, Chula Vista. Contact Donita Chacon (619) 470-9293.

**Fiduciary Tax Group** – The 2<sup>nd</sup> & 4<sup>th</sup> 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** – The 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: 2140 W Chapman #103,  
Orange, CA 92868

Tel (714) 634-0484 • Fax (714) 634-4975

Web Site: www.cstcsociety.org.

---

---

### BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is Thursday, January 26, 2006 at 9:00 am at the Handlery Hotel in Mission Valley.

All members are welcome to attend. Please contact Tony Applebaum (619) 237-7290, or e-mail: tony@appletaxgroup.com