



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

**California Society of Tax Consultants
San Diego Chapter Newsletter • June 2006**

June 15, 2006 Dinner Meeting

Date	Thursday, June 15, 2006
Where	Handlery Hotel & Resort, Crystal Ballroom 950 Hotel Circle North Mission Valley, San Diego, CA
Times	5:00 p.m. Registration & Social 5:30 p.m. Speaker 6:30 p.m. Social/Dinner Setup 7:00 p.m. Dinner 7:30 p.m. Speaker continues
Cost	\$25 - Members with Reservations \$30 - All Others
Menu	<ul style="list-style-type: none"> • Crisp Spring Salad with Toasted Pecans & Tarragon Vinaigrette • Roast Pork Loin with Port Mushroom Glaze and Served with Garlic Mashed Potatoes • Fresh Seasonal Vegetables • Chef's Choice Dessert • Vegetarian Meal Is Available <p>Requests must be made with reservation</p>

RESERVATIONS

Deadline is Noon, Wednesday, June 14th

Call **1-800-994-4782** or email Rose Carter at racarter@sbcglobal.net

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

No-Show Dinner Reservations Billing Policy

See page 2.

PREPAID PERMANENT RESERVATIONS

Permanent Reservation List Members

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

EDUCATIONAL PRESENTATION

“Future of Real Estate Values and Tax Issues”

(Before & After Dinner)

Speaker

Gregory Smith

Assessor/Recorder/County Clerk

Gregory J. Smith is the San Diego County Assessor. He has been the County Assessor since 1983 and has been with the County since 1977; Prior to that, he worked for the cities of Chula Vista and Sausalito.

Greg received his Masters in Public Administration from San Diego State University where he is currently a part-time evening faculty member. In June of 1994, Greg was elected the Assessor/Recorder/County Clerk for the County of San Diego and assumed the duties of Recorder/County Clerk in addition to his duties as County Assessor.

CTEC 1000-CE-1868

(1 hour Federal & 1 hour State Credits)

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 hope that you were all able to attend our first dinner meeting on May 18th at the Handlery Hotel. Anthony Bustos did an outstanding job covering audit representation.

The CSTC Summer Symposium was a rousing success. Unfortunately I was not able to attend this year, but I hear that it was a fantastic program.

On June 15, Greg Smith, the San Diego County Assessor will speak to us. Greg spoke at one of our meetings last year and he gives an extremely entertaining and informative presentation. You don't want to miss him!

Looking forward -- in the fall our chapter will be putting on a "mini-symposium". This program will consist of several general interest classes, as well as a two-day class called "The Death of Taxpayer – A Case Study From Beginning To End". This class will be a hands-on seminar that will cover the basics of what to do when a taxpayer dies. It will cover the final 1040, how to treat beneficiaries, when a trust return is required and when an estate tax return is required. More detailed info is included in this edition of the chapter newsletter.

Looking forward to seeing you on June 15th.

Tony

Tony Applebaum
Chapter President

OUR CHAPTER NEEDS VOLUNTEERS

WE NEED VOLUNTEERS. Don't be shy, we all started where you will be.

If we don't get some more new volunteers to step into some of these committees and learn from these "veterans", we will all soon suffer. We simply do not have enough new members stepping in to help.

Without volunteers, we will not be a successful chapter. We need you to become committee members and learn the "how" of that committee so that in the next year or so, you can step up to chairperson. Right now we don't have enough newer members on committees to be mentored. Members who have been on committees but have had some time off are also encouraged to volunteer.

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

Thank you, Terry Smith for volunteering to help on the Chapter newsletter.

BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is Tuesday, July 11, 2006, **4:00** p.m. in the **Club Room** 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.

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 INCENTIVES

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

At each San Diego chapter dinner meeting in 2006 three 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 2006 the San Diego Chapter will reimburse each member \$100 if they meet all of the following criteria:

- A The member must attend one of the following:
- San Diego Chapter's Running Start Seminar held in January 2007,
 - Two Sessions of San Diego Chapter's Mini Symposium Special Interest Classes, or
 - San Diego Chapter's two-day Mini Symposium Case Study Classes

and

- B The member must attend at least four (4) San Diego Chapter Dinner meetings between May and November 2006

and

- C The member must attend one of the following:
- Society Summer Symposium – May 2006
 - 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 8, 2006 to receive your rebate!

CSEA SEMINAR

The San Diego chapter of CSEA and Clientwhy's has scheduled a two day, 16 hour, 1040 Review and Update in November 2006.

The registration form is posted on the San Diego Chapter of CSTC web site at www.cstcsandiego.org at the Education link.

CSTC MINI SYMPOSIUM

September 6 – TBA

(SPECIAL INTEREST CLASSES)

September 7 & 8 – **DEATH OF A TAXPAYER;**

A CASE STUDY FROM BEGINNING TO END

- **Final Return**
- **Beneficiaries**
- **1041?**
- **706?**

Speakers: Sylvia Lang, EA, Jan Brown, EA and Tom Carter, EA

This two-day class called "The Death of Taxpayer – A Case Study From Beginning To End". This class will be a hands-on seminar that will cover the basics of what to do when a taxpayer dies. It will cover the final 1040, how to treat beneficiaries, when a trust return is required and when an estate tax return is required.

Cost: September 7th & 8th is \$125, for both days
September 6th is \$65 per 6 hr. day
6 Hrs CPE, each day

Contact Rose Carter for details and registration at (619) 698-0508 or email racarter@sbcglobal.net.

ENROLLED AGENTS EXAM

IRS officials announced changes to the Special Enrollment Examination (SEE) in 2006. A private firm, Thomson Prometric, a nationwide testing firm, has been selected to develop and administer a computer-based version of the exam on behalf of the IRS.

The IRS expects that Thomson Prometric will deliver the new version of the SEE in October 2006.

The examination will be offered at approximately 300 testing centers operated by Thomson Prometric. Previously, the IRS has only been able to offer testing at about 90 locations. Candidates will take the examination at a computer terminal.

Additionally, candidates:

- Will have an eight-week window to take the exam
- Will not be required to take all parts in one sitting
- Who pass a portion of the SEE will be allowed to carryover their scores
- Will be permitted to take each part of the SEE up to four times per calendar year.

For more information visit the IRS website at irs.gov/newsroom/article/0,,id=156141,00.html.

SAN DIEGO CHAPTER

OFFICERS

President

Tony Applebaum

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1ST V.P. – Education & Speakers

Rose Carter – Running Start Seminar

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2ND V. P. – Dinner Meetings and Arrangements

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BOARD OF DIRECTORS

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Greta Ward

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CHAPTER OFFICE

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Web Site

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2006 DINNER MEETING SCHEDULE

July 11 (Tuesday) – Joint meeting with and hosted by San Diego Chapter of CSEA – Topic: *Paperless Office*

August 17 – Sylvia Lang, EA – Topic TBA

September 21 – Ginita Wall, CPA, CFP – Topic TBA

October 19 – Chapter's Birthday; Speaker Lynn Freer
Topic: *California Update*

November 16 – Steve Sims, FTB – Topic TBA

December 8 (Friday) – Holiday Party

2006 DINNER PRICES

- Members with Reservations - \$25.00
- All Others - \$30.00

Make check payable to CSTC or
pay by Visa or Mastercard (only)



BREAKFAST MEETINGS

Join CSTC members for breakfast to discuss tax issues.
Members buy their own breakfasts.

San Diego Chapter — 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 call him at 619-435-3131.

East County Chapter — Wednesdays at 8:00 a.m., at Denny's Restaurant, 2691 Navajo Rd., El Cajon.
Contact Maryann Shefelvland 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

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. If you change you email address please notify Larry.

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.

IRS – "TAX TALK TODAY"

Tax Talk Today is dedicated to providing continuing education and information for tax practitioners. This series of monthly 60-minute webcasts covers current issues of interest to the tax professional community.

You can participate live or review the archived programs. Check it out at www.taxtalktoday.tv.

2006 Programs:

- **Political Intervention: Do's and Don'ts for Charities and Churches**
- **Earned Income Tax Credit**
- **Business**
- **International Issues and U.S. Taxpayers**
- **Why Fix Mistakes in Retirement Plans Now Rather Than Later?**
Tuesday, June 13, 2006
2:00 p.m. - 3:00 p.m. ET
- **Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (BAPCPA)**
Tuesday, July 11, 2006
2:00 p.m. - 3:00 p.m. ET

CLASSIFIEDS

Want to downsize or semi-retire? I would like to expand my Mission Valley practice (located across from Qualcomm Stadium). Call Terry at (619) 283-8055.

Tax practice wanted. Multipractitioner office in La Mesa desires to purchase tax practice or portion of someone's practice, if downsizing. We are also looking for an assistant preparer/data entry person. Contact Steve Comer or Michael Grossman at 619-698-0202.