



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

---

## California Society of Tax Consultants San Diego Chapter Newsletter • August 2006

---

### **August 17, 2006 Dinner Meeting**

**Date** **Thursday**, August 17, 2006

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

**Times** 5:00 p.m. Registration & Social  
5:30 p.m. Educational Presentation  
6:30 p.m. Social/Dinner Setup  
7:00 p.m. Dinner  
7:30 p.m. Educational Presentation

**Cost** \$25 - Members with Reservations  
\$30 - All Others

**Menu**

- Pacific Salmon/Pecan Rice
- Fresh Seasonal Vegetables
- Caesar Salad
- **Vegetarian Meal Is Available**

**Requests must be made with reservation**

---

### **RESERVATIONS**

Deadline is Noon, Wednesday, August 16<sup>th</sup>.  
On line at [www.cstcsandiego.org/is-res.htm](http://www.cstcsandiego.org/is-res.htm)  
or call 1-800-994-4782, or  
email Rose Carter at [racarter@sbcglobal.net](mailto:racarter@sbcglobal.net)

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

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

### **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 PRESENTATIONS**

#### **LONG TERM CARE**

When is it deductible, Form 8853 and  
the CYA Form for the Doctor

#### **Speaker**

Sylvia Lang, EA  
(Before Dinner)

#### **BANKRUPTCY**

Highlights of the 2005 law changes

Gary Quackenbush  
Attorney  
(After Dinner)

#### **CTEC 1000-CE-1918 & CE- 1919 (2 Hours Federal 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 you are enjoying your summer, and that you are taking some R&R time. I am a firm believer in working hard, but also playing hard. It is important to take time and smell the roses.

I am currently on vacation with my family in Washington, DC. We see all of the symbols of our country, and I am reminded of how lucky we are to live in the USA. In our tours, we have passed the IRS building on several occasions. At the top of that building is a famous quote from Supreme Court Justice Oliver Wendell Holmes that says, "Taxes are the price we pay for civilization." When we catch our clients, or even ourselves, complaining about our tax system I think that it is important that we remember that what our government provides us, while not perfect, is in my opinion better than any other place in the world. The freedoms that we enjoy and the protections and services that are provided to us are truly a blessing!

Now that I am done with my lecture, I guess I should cover some CSTC business. We have an excellent program coming up on August 17<sup>th</sup>. Sylvia Lang will talk to us about long term care: When is it deductible, Form 8853 and the CYA Form for the Doctor. Then after dinner, Gary Quackenbush will talk to us about the new bankruptcy law. Both Sylvia and Gary are CSTC members and are excellent speakers. As always, our chapter strives to bring you quality education.

I want to again remind you about the upcoming "mini-symposium". This program will consist of 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. More detailed info is included in this edition of the chapter newsletter.

I also want to remind you that all San Diego Chapter members can qualify for a \$100 education reimbursement by attending various CSTC events. The specifics are in the newsletter but I wanted to call your attention to this incentive as I know many of you will qualify.

Finally, If you haven't sent in your membership renewal, please do so right away. Renewals were due at the end of July. As you know CSTC is an invaluable investment.

*Tony*

Tony Applebaum  
Chapter President

## CHAPTER NOMINATIONS

The Chapter is asking for nominations for officers and directors. If you wish to be nominated for office or director, please submit a brief bio for publication to Val Daigle @ [val@westax.com](mailto:val@westax.com). Please address your professional experience, year joined CSTC, some personal data (if so inclined) and any other info you'd like to include. Please provide bio no later than August 15<sup>th</sup>.

NOTE: A member cannot be nominated without their consent. If you already have some candidates, let me know.

---

---

### OUR CHAPTER NEEDS VOLUNTEERS

WE STILL NEED VOLUNTEERS. Several have stepped up to help, but we still need your help.

Without volunteers, we will not be a successful chapter. 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.

---

---

### BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is Thursday, August 17, 2006, 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).

---

---

### 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 five 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, or
  - The Two Sessions of San Diego Chapter's Mini Symposium on September 6, 2006, or
  - San Diego Chapter's Mini Symposium classes on Sept. 7 and 8.

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, the Education Rebate Form is available. Submit the form by December 8, 2006 to receive your rebate!

---

---

## CSEA SEMINAR

### 1040 Review and Update

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](http://www.cstcsandiego.org) at the Education link.

---

---

## FTB & IRS E-Filing Seminar

**FREE**

Tuesday, August 29, 2006

For additional information and registration at the chapter's website at [www.cstcsandiego.org](http://www.cstcsandiego.org), select the Education link, then the August programs.

## CSTC MINI SYMPOSIUM

Present by the San Diego Chapter of CSTC

September 6, 7 & 8, 2006.

See Page 6 for more information.

---

---

## FALL WORKSHOPS

Present by East & North County Chapters of CSTC

October 10 through 26

- Indebt Do We Part: Taxes, Foreclosure, Bankruptcy & Cod's Ethical Challenges In Your Tax Practice
- Tax Benefits Of Oil & Gas Investments K-1:
- Strategic Tax Prescriptions For Your Clients
- Tax Ailments Pension Plans For The Not So Rich

Additional information and registration forms available at the chapter's website [www.cstcsandiego.org](http://www.cstcsandiego.org) – select the Education link then the October programs.

---

---

## 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](http://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
- Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (BAPCPA)

---

---

## NEW ENERGY TAX CREDIT

The IRS has acknowledged the certification of 7 Honda and 3 Ford/Mercury vehicles now qualify for the Alternative Motor Vehicle Credit as qualified Hybrid motor vehicles.

The tax credit applies to vehicles purchased on or after January 1, 2006, and could be as much as \$3,400 per vehicle.

For detailed information visit the IRS website and link to Hybrid Cars and Alternative Motor Vehicles

## 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: duanetaxman@gmail.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-Bisantz**

(602) 224-9038

E-mail: shirley@kachinaranch.com

#### Director

**Mari Jo Hughes**

(619) 397-5360

e-mail: johughes@pacbell.net

#### Director

**Jim Quinlan**

(858) 673-7161

E-mail: quinlan@sbcglobal.net

#### Fall Workshops

**Greta Ward**

(619) 644-1752

e-mail: abacus1@sbcglobal.net

### CHAPTER OFFICE

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

(858) 278-7954 • Fax (858) 278-9327

#### Web Site

**Larry McClellan**

(858) 278-1164 • e-mail: larry@taxnewsandtips.com

## 2006 DINNER MEETING SCHEDULE

**September 21** – Ginita Wall, CPA, CFP –  
Divorce & Taxes, Avoiding the  
Pitfalls

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

**November 16** – Wayne Otchiss – 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 Shefveld 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:**  
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).  
E-mail: [cstcsociety@sbcglobal.net](mailto:cstcsociety@sbcglobal.net)

---

## 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](mailto: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](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

**Know someone who wants to learn to prepare income taxes?** I will be teaching the basic, 60-hour, CTEC approved course. Classes begin 2<sup>nd</sup> week of September. Morning and Evening classes available. Call Patricia Brents, EA at (619) 422-5030.

**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.** Multi-practitioner 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.

**Bookkeeping & Payroll:** CSTC member and QuickBooks ProAdvisor can help your clients prepare for tax time now. Why wait until January? Please call Debbie Ashlock at (619) 523-0240 or visit [www.wnllgroup.com](http://www.wnllgroup.com).

**Intuit – Positions Available:** A \$2B financial software company and maker of Turbo Tax, is hiring experienced Tax Preparers who have a knack for technology to join our growing team of Tax Analyst Programmers. Must have professional experience preparing business or individual tax forms and be comfortable working with software code. A BS in accounting, business or computer science is preferred. CPA or EA certification highly desired. Please send your resume to [jason\\_ugland@intuit.com](mailto:jason_ugland@intuit.com) and reference TAP-CSTC.

## CSTC MINI SYMPOSIUM

Present by the San Diego Chapter of CSTC

**SEPTEMBER 6 – WEDNESDAY - 9AM-NOON**

### **QUALIFIED & NONQUALIFIED OPTIONS AND DISTRIBUTIONS STOCK**

**SPEAKER:**

EUGENE OSTERMILLER, EA

3 HRS FEDERAL CREDIT

**SEPTEMBER 6 – WEDNESDAY - 1PM- 3PM**

### **ETHICS / CIRCULAR 230**

**SPEAKER:**

ALBERT CRUZ

2 HRS FEDERAL CREDIT

**SEPTEMBER 7 – THURSDAY 9AM-NOON**

**SPEAKER: SYLVIA LANG, EA**

**SEPTEMBER 7 – THURSDAY 1PM-4PM**

**SPEAKER: TOM CARTER, EA**

### **DEATH OF A TAXPAYER - A CASE STUDY FROM BEGINNING TO END**

3 HRS FEDERAL AND 3HRS STATE CREDIT

**SEPTEMBER 8 – THURSDAY 9AM-NOON**

**SPEAKER: SYLVIA LANG, EA**

**SEPTEMBER 8 – THURSDAY 1PM-4PM**

### **DEATH OF A TAXPAYER - A CASE STUDY FROM BEGINNING TO END**

#### **FINAL RETURN/ BENEFICIARIES/1041/706**

6 HRS FEDERAL CREDIT

#### **Prices**

(includes lunch)

Single day (September 6)	\$ 65.00
Two Day Class (September 7 & 8)	\$125.00
All Three Days	\$190.00

A **Registration Form** can be downloaded from the chapter's web site at [www.cstcsandiego.org](http://www.cstcsandiego.org) - select the *Education* link, the September programs, or contact Rose Carter at (619) 698-0508 or email [racarter@sbcglobal.net](mailto:racarter@sbcglobal.net).