



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

---

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

---

### **September 21, 2006 Dinner Meeting**

**Date** **Thursday**, September 21, 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. 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**

- Chicken Roma Stuffed w/Artichokes
- Sundried Tomatoes and Roasted Pine Nuts
- Salad, Chef's choice
- Desert, Chef's choice
- **Vegetarian Meal Is Available**  
**Requests must be made with reservation**

### **RESERVATIONS**

Deadline is Noon, Wednesday, September 20<sup>th</sup>.

On-line at [www.cstcsandiego.org/is-res.htm](http://www.cstcsandiego.org/is-res.htm),  
call 1-800-994-4782, or  
email Rose Carter at [racarter@sbcglobal.net](mailto:racarter@sbcglobal.net)

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.

### **No-Show Dinner Reservations Billing Policy**

See page 2.

### **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**

#### **BEFORE DINNER**

**Divorce & Taxes,  
Avoiding the Pitfalls**  
*Speaker*

Ginita Wall, CPA, CFP

#### **AFTER DINNER**

**Unauthorized Practice of Law**  
*Speakers*

Mark Mazarrelli, Business Litigator  
Wendy Mazarrelli, Deputy District Attorney

#### **CTEC 1000-CE-1952 & CE-1953 (1 Federal & 1 California 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,

Hope that you and yours had a wonderful Labor Day. It looks like fall is almost upon us and in our office that means "mini-tax season" as the extension deadline approaches. I am sure it is the same for many of you. Hopefully things won't get too crazy...

We have an excellent program coming up on September 21<sup>st</sup>. Ginita Wall will be giving a presentation on Divorce and Taxes. We all know that when our clients divorce it can be a sticky situation. I am sure that Ginita will have lots of good information to help us through these situations. As always, our chapter strives to bring you quality education.

I want to again remind you about the upcoming "mini-symposium". The symposium dates are 6, 7 and 8 September. For more information see the website. This program will consist of two general interest classes covering taxation of employee stock options and ethics, 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.

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.

Have a wonderful extension season, and I will see you on September 21<sup>st</sup>.

Hope that you are enjoying a wonderful summer.

*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. 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 September 21, 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.

---

---

## NOMINATIONS

The Nominating Committee has announced the following nominations for 2007:

|                                |                       |
|--------------------------------|-----------------------|
| President                      | Rose Carter           |
| 1 <sup>st</sup> Vice President | Stephen Comer         |
| 2 <sup>nd</sup> Vice President | Stephanie Matticks    |
| Secretary                      | Linda Farmer          |
| Treasurer                      | Duane Lewis           |
| Director                       | Nadine Allevato       |
| Director                       | Val Daigle            |
| Director                       | Shirley Henry-Bisantz |
| Director                       | Mary Jo Hughes        |
| Director                       | Kevin McCully         |
| Director                       | Greta Ward            |

## 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,
  - 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](http://www.cstcsandiego.org) at the Education link, November programs.

---

---

## FALL WORKSHOPS

October 10 through 26 -  
Presented by CSTC  
East & North County Chapters

A registration form & more information are available on-line at <http://www.fallworkshop.com/2006>.

## CSTC MINI SYMPOSIUM

Presented by the San Diego Chapter of CSTC

SEPTEMBER 7 & 8

DEATH OF A TAXPAYER -  
A CASE STUDY FROM BEGINNING TO END  
FINAL RETURN/ BENEFICIARIES/1041/706

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).

---

---

## TELEPHONE TAX REFUND

The IRS will refund to you the excise taxes on long-distance service billed after February 28, 2003 and before August 1, 2006.

The standard amounts are based on the total number of exemptions claimed on the 2005 Federal Income tax return:

\$30 for a single person; \$40 for two exemptions

\$50 for three exemptions and \$60 for four or more exemptions.

There will be a new line on the Form 1040 for this credit and a new form 1040EZ-T for short form and non-filers. More Information available on-line at [www.irs.gov](http://www.irs.gov), do a search for "Telephone Tax Refund Questions and Answers".

---

---

## NOTICE OF DEFICIENCY AND AUDIT RECONSIDERATIONS

In the past, the IRS has allowed an "Audit Reconsideration" after a taxpayer has received a Notice of Deficiency and before a Tax Court Petition is filed. An Audit Reconsideration is not a right – it is not contained in the Internal Revenue Code but rather is a privilege granted by the IRS.

An Audit Reconsideration is usually requested when the taxpayer has not been afforded an opportunity to present all facts, documentation or substantiation in an examination. This can occur because they failed to obtain timely representation, did not receive or respond to requests for information or just plain procrastinated.

New procedures only allow an Audit Reconsideration if requested within the first 45 days of the date of the Notice of Deficiency.

## 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 (or Terry Smith)**

(619) 283-8055

E-mail: realtaxes@aol.com

#### 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@juno.com

### 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

**October 19** – Chapter's Birthday; Lynn Freer

Topic: *California Update*

**November 16** – Wayne Otchis,

Topic: *2006 Current Changes*

**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](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 Terry Smith (619) 283-8055 or email to [Realtaxes@aol.com](mailto:Realtaxes@aol.com). Please title the subject of your email to be "CSTC-AD".*

**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

**TAX PRACTICE FOR SALE:** Contact Burt Corlang at (858) 277-6533 or [bcorlang@san.rr.com](mailto:bcorlang@san.rr.com)

**WANTED:** Part-time office manager for 2006 tax season. Help wanted with general office, telephones and scheduling appointments. Tax preparation or Quick books experience would be a plus. Contact Terry Davis at (858) 277-1040 or [terrydavis@sbcglobal.net](mailto:terrydavis@sbcglobal.net)

**HELP WANTED:** Tax professional (EA preferred). Full-time Jan-Apr, part time May-Dec. Experience required. Send resume to G.R. Ward at FAX (619) 475-8347 or [benward@cox.net](mailto:benward@cox.net)

**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.

**WANTED-TAX PRACTICE.** I am interested in purchasing a practice or part. Call Kevin at (619) 507-7529.

**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.

**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).