

**California Society of Tax Consultants
San Diego Chapter Newsletter • September 2008**

Dinner Meeting

Date Thursday, September 18, 2008

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 \$20 - Members with Reservations
\$28 - All Others

Menu

- Herb Crusted Halibut
- Salad, Chef's choice
- Duchess Potatoes
- Dessert, Chef's choice
- Choice of Coffee, Tea, Iced Tea
- **Vegetarian Meal Is Available**

Requests must be made with reservation



EDUCATIONAL PRESENTATIONS

Before & After Dinner

ETHICS

Speaker



Sylvia Lang

Enrolled Agent

RESERVATIONS

Deadline is **Noon Wednesday September 17th, 2008**

On line at www.cstcsandiego.org/is-res.htm,
or call (619) 698-0508, or
Email Rose Carter at 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.

Confirmation of your on-line dinner reservation will
be emailed to you within 72 hours. Reservations made
on Thursday & Friday are scheduled to be confirmed the
following Monday. If you do not receive a confirmation
please call (619) 698-0508. See the "No-Show" dinner
reservations policy on page 2.

**CTEC 1000-CE-2525
(2 FEDERAL CREDIT HOURS)**

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 speaker.

PRESIDENT'S MESSAGE

Dear Friends & Colleagues,

We want to thank **Chuck Woodson** for the excellent class of knowledge that he provided on the topic of **Foreclosures** at our August Dinner meeting. His evaluations were outstanding and we have been asked to bring him back for more extensive coverage on this topic.

Sylvia Lang will be our guest speaker on **Ethics** at our September 19th Dinner Meeting. All of us need ethics as part of our education requirements. Sylvia tends to add humor to such a boring topic.

Our Education Committee will be offering classes this year for our **Mini-Symposium** on October 2nd & 3rd at the Handlery Hotel. Limited seating will be available, so don't delay once you see the flyers. More details on Page 6. **Greta Ward** our Education Committee Chair and her committee are putting together a great 2 day Seminar.

On September 8th, the Society Education Committee, which I am a member of, will be hosting an **Intermediate/Advanced LLC Class** by **Breanna Whitlock**. She is out of Texas and has been speaking for CSTC and the Summer Symposium for a number of years.

This year the **IRS Forum** will be held at the Town & County Hotel on September 9, 10 & 11. If you haven't signed up by now, there is still time.

I would like to thank our **Newsletter Editor, Terry Smith**, for the special touches he has incorporated in the newsletter that has made it more attractive to read. I know it consumes a lot of time and effort in putting this together. Our San Diego Chapter should be very proud of the professionalism that our Newsletter portrays. Thank you Terry for all your hard work.

Rose Carter, Chapter President

"1040 Running Start Update" Seminar

January 8 & 9, 2009

Early Bird Prices for Members Only at the September & October Dinner Meetings.

See Page 6

IRS AUDITS MORTGAGE INTEREST DEDUCTIONS CORRECTION

The San Diego Enrolled Agents chapter will have an IRS Auditor at their November 11, 2008 dinner meeting speaking on IRS Audits of Qualified Mortgage Interest Deductions.

The announcement at the chapter's August dinner meeting incorrectly stated the topic would be at the September meeting.

SPONSORED GUESTS

Invite other tax professionals you know to come to a dinner meeting for free. A current San Diego chapter member may bring a different eligible guest to dinner one time at no charge to the May through November dinner meetings.

Requirements:

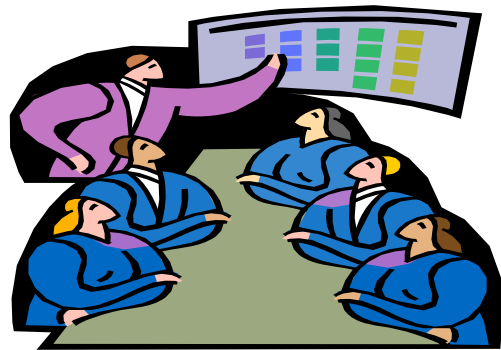
- Guest must be eligible to join CSTC
- First time to chapter meeting

Also tell them about the 1040 Running Start Seminar January 8 & 9, 2009, *Early Bird* details Page 6.

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.



BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is **Thursday September 18th, 2008, 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 Rose Carter at (619) 698-0508 or e-mail: racarter@sbcglobal.net.



HOLIDAY PARTY SPONSOR GROUP

Mari Jo Hughes is looking for a non-profit group this Chapter can support during our Christmas Party. Your suggestions are greatly appreciated. Contact Mari Jo at johughes@pacbell.net.

SEPTEMBER ANNIVERSARIES

SANTO ALOISI, JR	1 YEAR
BONNI BARRON	1 YEAR
LINDA CANNON	25 YEARS
VAL DAIGLE	21 YEARS
JOSEPH DOERING	11 YEARS
DAVID GORSICH	27 YEARS
JOHN LALAS	20 YEARS
RALPH LARRAIN	19 YEARS
JONATHAN LEA	1 YEAR
JUAN MARIN	18 YEARS
JANETTE MEADER	22 YEARS
NANCY MENDENHALL	8 YEARS
MARK NESBIT	4 YEARS
WILLIAM PEARCE	15 YEARS
GARY QUACKENBUSH	15 YEARS
JACQUELYN ZUSTIAK	24 YEARS

We thank you for your loyalty to the San Diego Chapter making us 205 strong.

Last months trivia answer: Rounding out the six San Diego members with over 30 years are: Agnes Michetti and Esther Sabo

ATTENDANCE

May Dinner Meeting	87	(2007-102)
Pre-Paid Dinners	44	(2007-52)
June Dinner Meeting	95	(2007-84)
July Dinner Meeting	83	(2007-92)
August Dinner Meeting	109	(2007-96)

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.

TAX DATA INPUT EMPLOYEES MUST REGISTER WITH CTEC

NEW Effective July 1, 2008

A “tax preparer” is defined to be a person “who prepares the return” or “assists with” preparing the return.

The new law defines tax preparation to include data entry. Individuals who input tax-related data into a computer must now register with CTEC. Data-input employees must have the basic 60 hours of tax education, 20 hours of continuing education and a surety bond.

Senate Bill No. 797, Section 22258 of the Business and Professions Code, Approved by the Governor June 23, 2008 and filed with Secretary of State on June 23, 2008. More information at chapter’s website on the Tax Office Manangement page.

2008 MEETING DATES

October 16 (with EA’s)

San Diego Chapter’s 33rd Anniversary

LYNN FREER - California Update

November 20

FRANK ACUNA

December 11 (Thursday)

Holiday Party



NEW AREA CODE FOR NORTH SAN DIEGO COUNTY



Effective 8 November 2008 part of the 760 area code will become 442. The change will affect Borrego, Carlsbad, Escondido, Fallbrook, Julian, Oceanside, Pauma Valley, Camp Pendleton, Ramona, San Marcos, Valley Center, Vista and Warner Springs.

As of 16 May 2009 you will be required to use 442 for the above areas in San Diego County.

More hearings are scheduled for September 2008 because of opposition to this new area code.

CHAPTER WEBSITE

Visit the San Diego Chapter’s website at www.cstcsandiego.org for breaking tax news, educational events, Internet resources for use in your tax practice and other tax related information.

Let us know if you have any suggestions for the website. Email your ideas to Larry McClellan at cstcsd@san.rr.com.

SOCIETY MEMBERSHIP DRIVE

“2012 BY 2012”

Members who bring in a new member will receive \$25.00 CSTC education voucher from Society.

Statewide Membership by Chapter

Central Valley	56	Orange County	124
East County	103	Sacramento	44
Foothill	61	San Diego	205
Greater Long Beach	103	San Francisco	69
Hi Desert	38	San Jose	53
Inland Empire	82	South Bay	33
Los Angeles	41	Temecula	26
North County	97	at Large	24

Total 1159 members

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 cstcsd@san.rr.com. Let us know if you change you email address.

Newsletter Articles & Advertising

Submit your articles and ads to Terry Smith (619) 283-8055 or email to Realtaxes@aol.com. Include in emails the Subject “CSTC – AD” or it won’t be opened.

The San Diego chapter newsletter is published monthly in January, and May through December.

The deadline for articles and ads for the October 2008 issue is September 25, 2008.

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.

If you don't take care of yourself

Who will?

WE REMEMBER



NESBITT, NANCY L.

April 6, 1928 to August 9, 2008

Nancy passed away after an extended battle with Alzheimer's disease and is survived by her husband Col. C. E. Nesbitt, USMC (Ret.), two daughters Janice Catron and Kayla Olson, and four grandchildren.

With her husband she lived in Algeria, and traveled to Italy, Germany, France and England. In 1972, the Nesbitt's retired to their new home in Rancho Bernardo when Nancy began a career as an Enrolled Agent. She was later joined by Janice, also an Enrolled Agent, to form a successful mother and daughter tax team.

Nancy served as President of the San Diego Chapter of Enrolled Agents from 1980-1982 and President of the California Society of Enrolled Agents from 1983-1984 being selected "Enrolled Agent of the Year".

Nancy established a scholarship program that continues today. Nancy was elected President of the National Association of Enrolled Agents 1987-1988 receiving the Founders Award in 1992 and Distinguished Service Award in 1994. Those who knew her will remember her many contributions and friendly hugs!

STEVE SANDER

STEVE SANDER, husband of Geri Sander, a long time member of CSTC and CSEA, passed away on 29 July 2008 unexpectedly from brain cancer. Geri and Steve were married for 35 years.

The family has set up the “Steve Sander Memorial Fund” at the Jewish Community Foundation 4950 Murphy Canyon Rd, San Diego Ca 92123 for those wishing to make donations.

CLASSIFIEDS



WANTED TO BUY AND OFFICE SPACE: Small tax and/or bookkeeping practice in East County. 200sq ft private office, share lobby and conference room. Covered parking. Ted Gronich (619) 966-9996 or TAXGURU@GBTS.SDCOXMAIL.COM.

OFFICE SPACE: – San Diego/Balboa Park Area. 2 professional offices are available to sublease. Immediate availability Anthony Applebaum – (619) 237-7290 or tony@appletaxgroup.com

EMPLOYMENT: Looking for a payroll setting as part of a payroll team. Julianne @ (858) 774-0577.

INTUIT IS LOOKING FOR A FEW GOOD PREPARERS: Quality Assurance Analysts to test ProSeries, Turbo Tax and related products. Ensure all deliverables are high quality, including code and documentation. POC Elizabeth.Taderico@intuit.com

IMMEDIATELY AVAILABLE: Share space with three EA's in the Clairemont area. Reasonable cost per sq. ft. plus share in utilities and common areas. Kitchen and Storage available and remodeled lobby area for clients. Close to 805 Fwy and Balboa. For details and a tour (858) 277-8780 or Elaine@horizonplanning.com.

OFFICE SPACE FOR RENT: Experienced preparer to share space and Lacerte. 8x10 office with window. Available now. 4858 Mercury, Kearny Mesa. Terry Davis (858) 277-1040 or terrydavistax@sbcglobal.net.

EA SEEKING TAX PRACTICE: EA/CFP expanding business. Year-round office, full time staff, tax and financial planning firm. Flexible terms. John Sutherland (619) 464-8474.

SPACE FOR RENT: - Fletcher Hills: For an Independent Tax Office, join the tax offices of: Sylvia Lang, Diane Reyes, Phyllis Roth, and Maryann Shefveland (each an independent) but share information, reception/waiting room. Immediate availability. (619) 670-1186 or (619) 464-1260.

FOR SALE: 4 - 4 Drawer, black, vertical Hon filing cabinets - excel condition; 1 - black, fire safe, one drawer, file cabinet; 5 shelf, cherry & black wrought iron book shelf; small reception desk, blond, solid wood; 4050 Laser Printer and 3 cartridges. Apara at (760) 436-1296 or e-mail apara@sbcglobal.net.

TAX PRACTICE WANTED TO BUY: EA seeking tax and/or bookkeeping practice. Call Tony Applebaum at (619) 237-7290.

PADRES PERSONAL SEAT LICENSE Two seats in the Premium, Founders Club directly behind home plate. Offer is for the seat license only--annual full season ticket purchase for two is separate from the seat license Val@westtax.com

EDUCATION PROGRAMS

See page 6 for programs.
New - East County Fall Workshops

LLC Class Location Changed - NEW

Please note that the location has changed for San Diego LLC class. It will not be at the Handlery but will now be at: ADP, 1450 FRAZEE ROAD SUITE 601, SAN DIEGO, CA. 92108.

2008 FILING SEASON DATA - Returns/Refunds

For Week Ending: 7/5/2008

<i>Cumulative Filing Season Data</i>	2007 Actual	2008 Actual	% Change
Returns: (from weekly IIRAPHQ)			
Total IMF Returns Received (000's)	131,019	146,442	11.77%
Paper Returns Received (000's)	53,314	59,110	10.87%
Electronic Returns Received (000's)	77,705	87,332	12.39%
Practitioner	55,529	60,771	9.44%
Home Computer	22,277	26,565	19.25%
Free File	3,813	4,687	22.91%

TAX EDUCATIONAL EVENTS

Registration Forms and additional information at www.cstcsandiego.org.
Also check out other educational events in San Diego County

IRS NATIONWIDE TAX FORUM
September 9, 10 & 11 - 18 hours CE
at the Town & Country Convention Center
IRS website at www.taxforuminfo.com

SAN DIEGO CHAPTER MINI SYMPOSIUM
OCTOBER 2 & 3 HANDLERY HOTEL
Foreclosures, Audits, Bus. Entities
LLC's vs Sub S Corps
Lunch and parking included. 16 hours CE
1 day price available at Chapter website

"1040 Running Start Update" Seminar

8 hours CE

The Best Federal & California Income Tax Update in San Diego County

January 8 & 9, 2009 (Thursday & Friday) - in San Diego

January 10, 2009 (Saturday) - in Escondido

January 6, 2009 (Tuesday) - in El Cajon

Registration Forms and Early Bird Information - available at Chapter Website.

Early Bird Prices for members only at the September & October Dinner Meetings.

East County Chapter: www.cstceastcounty.org

Dinner meeting 1st Tuesday 6 PM at El Cajon Community Center.

9/2/08 - Federal Update by Larry Forsyth & Estate Planning with Gary Quackenbush

10/7/08 - Paperless Office by Jerry Dixon & Jack Miller & HSA's with Dave Gorsich & Mike Karll

Fall Workshops 9/19 Life Cycle of a Residential Real Estate Property

10/3 Life Cycle of a Sole Proprietor to another Entity

10/17 Life Cycle of a Personal Tax Return to a Trust/Estate

North County Chapter: www.cstcsociety.org/NORTHCTY

Dinner meeting 2nd Thursday at Olympic Resort Hotel.

San Diego Chapter: www.cstcsandiego.org

Dinner meeting 3rd Thursday 5:30 PM at Handlery Hotel, Mission Valley.

1/08/09 - **Running Start Seminar.** Dave Gorsich and Mike Karll. 8 hours CE.

1/09/09 - **Running Start Seminar.** Dave Gorsich and Mark Karll. 8 hours CE.

South Bay Chapter: www.cstcsociety.org/SOUTHBAY

Dinner meeting 4th Tuesday 6 PM at Anthony's Chula Vista.

Temecula Chapter: www.cstcsociety.org/TEMECULA

Dinner meeting 1st Wednesday 5:30 PM at Boston Billies.

South Orange County: Dinner meeting 4th Tuesday 5:30 PM at Marie Callender's

San Juan Capistrano. POC Haydee Robinson (949) 361-9373

Fiduciary Tax Group:

9/11 – Elections. Sylvia Lang

10/9 – California Income for Non California Resident Beneficiaries. Helen Welbourn

11/13 – Issues of GST. Val Daigle

12/11 – New Inherited IRA Distribution Rules. Larry Lloyd

Society Classroom series: sessions and topics throughout California @ www.CSTCsociety.org Classroom series

FREE FEDERAL AND STATE E-SERVICE WORKSHOP: http://www.ftb.ca.gov/emailapp/efile_services.asp



NEW — 2008 CHAPTER MEMBER BENEFITS — NEW

1. At both the May and June Chapter Dinner meetings, of members attending, a drawing for a free Running Start registration OR two (2) sessions of the Chapter Mini symposium Special Interest Classes OR the Chapter's two-day Mini Symposium Case Study Classes registration (members choice). Member must be in attendance to be eligible.
2. Attend at least four (4) Chapter Dinner Meetings between May and September and receive a 50% discount off the San Diego Chapter Running Start registration **on full fee.**
3. The Monthly Chapter Dinner Meeting will cost \$20.00 for Members with reservations and \$28.00 for Members without reservations and Guests. Pre-Paid Dinner Meetings cost shall be **\$125.00.** (Chapter cost is \$27.50 per person).
4. Two Name Badge Drawings will be held during each monthly meeting May – October 2008 (except July) for Education Certificates worth \$25.00 good toward any education event presented by the San Diego Chapter only. Eligible events include Monthly Dinner meetings (non Pre-paid Annual dinner fee), Fall Workshop (General or Special classes), or Running Start (not Early Bird Special Discount). Coupons will be valid May 2008 through December 31, 2009 only. No exceptions. (Coupons have no cash value and are not convertible to cash or refunds for previously paid event fees.)

SAN DIEGO CHAPTER COMMITTEES

Our Chapter is the largest in California (currently 207) because of you, our fellow members. However, we all need a little bit of help now and then. The following committees make this Chapter function. Please call any of these Committee Chairs to offer your help:

Anniversary Party	Stephanie Matticks	Member of the Year	Duane Lewis
Arrangements	Stephanie Matticks	Membership	Mari Jo Hughes
Audit	Rick Wagner	Mini Symposium	Greta Ward
Awards			Linda Farmer
Dinner Speakers	Greta Ward	Newsletter	Terry Smith
	Stephanie Matticks	Nominations	Tony Applebaum
Elections	Christy Almond	Operation Manuel	Shirley-Henry Biszantz
	Andrea Davis	Quickfinders/Tax Book	Tom Groel
Finance/Budget	Duane Lewis	RIA Books	
Government Affairs	Val Daigle	Running Start	Marc Lord
Hall of Fame	Shirley Henry-Biszantz	Sunshine	Nadine Allevato
Holiday Party	Mari Jo Hughes	Website	Larry McClellan

CSTC MISSION STATEMENT

To promote professionalism by providing
quality educational events for tax professionals,
by creating and encouraging networking opportunities for members and
by advocating professional standards and positions within the tax industry.

SAN DIEGO CHAPTER

OFFICERS

President

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(619) 698-0508

E-mail: racarter@sbcglobal.net

1ST V.P. – Education & Speakers

Terry Smith

(619) 283-8055

E-mail: realtaxes@aol.com

2ND V. P. – Dinner Meetings and Arrangements

Stephanie Matticks

(619) 697-2950

E-mail: stephanie007@sbcglobal.net

Secretary –

Linda Farmer

(619) 264-6070

E-mail: laftaxes@pacbell.net

Treasurer – Finance/Budget

Duane Lewis

(619) 698-9191

E-mail: duanetaxman@gmail.com

Past President

Tony Applebaum

(619) 237-7290

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BREAKFAST MEETINGS



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

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.

South Bay Chapter — Tuesdays at 8:00 a.m., at Estelle's Restaurant in Chula Vista. Contact Donita Chacon at (619) 470-9293.

North County Chapter — Tuesday at 7:30 a.m. at I HOP at Hwy 78 and Shadowridge Dr. in Vista. Contact Michele Meharis.

Fiduciary Tax Group — 2nd & 4th Thursday of each month at 7:30 am, at Coco's Restaurant, 5550 Lake Murray Blvd, La Mesa. Contact Janice 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:**
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