



San Diego Chapter
7400 El Cajon Blvd #205, La Mesas CA 91941-3416

California Society of Tax Consultants San Diego Chapter Newsletter • January 2009

PRESIDENT'S MESSAGE

Dear Fellow Members,

First let me wish everyone a HAPPY NEW YEAR, and I hope the holiday season was kind to you all. I am sure everyone is gearing up for the onslaught. This is going to be a FUN!!!! tax season with all the problems plaguing the economy.

Just remember that the CSTC stands for education and each one of us needs help occasionally. So don't sit there pulling your hair out call another member – they maybe able to guide you in the right direction or refer you to another tax professional that specializes in the problem.

Now the most important matter-I hope I can do as good a job as Rose Carter has done in the past two years. She has worked very hard in making this Chapter runs smoothly and efficiently. Thank you Rose.

Have a great tax season.

Regards,
Greta Ward, Chapter President

OFFICERS FOR 2009

President	Greta Ward
Past President	Rose Carter
1 st Vice President	Stephanie Matticks
2 nd Vice President	Terrence Smith
Secretary	Mari Jo Hughes
Treasurer	Duane Lewis
Director	Nadine Allevato
Director	Val Daigle
Director	Linda Farmer
Director	Shirley Henry-Bisantz
Director	Marc Lord

2008 MEMBER OF THE YEAR

STEPHANIE MATTICKS

Stephanie Matticks has been a CSTC member since 1997, the same year she became a business partner with her friend, Geri Sander. She started in the tax business just one year earlier in 1996 when she realized her accounting and prior businesses experience would compliment the tax practice that she wanted to start in as a new career. She became active in CSTC in 2005 and has served as Secretary, 2nd Vice President and this year will be 1st Vice President. She has helped our organization on many levels including Holiday Party Chairperson, Anniversary Party Chairperson, and Arrangements Chairperson & assisting with monthly meeting sign-ins. What really rocks her world is her faith, family, sports, music & being an official "Cheesehead" for the Green Bay Packers Football Team.

HALL OF FAME

GRETA WARD

I immigrated to the USA during 1980. I actually arrived March 15-what a prophetic date that has turned out to be. My life is ruled by the 15th of the month. Prior to leaving the UK I was a "bookie" (legal in the UK) for many years until we decided we were coming to the US to live.

We first lived in Baltimore, MD and that was when I decided I needed to know about American taxation. Having seen the signs for the "World Famous HR Block" and never having heard of the Company before, I signed up for the tax course and have been hooked ever since. That was in 1980. I passed my Enrolled Agents exam in 1985, and relocated to San Diego. One of the reasons I enjoy the business is the probability which stems from my earlier career-you win some and you lose some.

HOLIDAY PARTY PHOTOS

A slide show of the photos from the chapter's Holiday Party has been posted to the chapter's website – www.cstcsandiego.org.

SAN DIEGO CHAPTER NEWSLETTER

Newsletter via Email

The chapter's e-mail service will provide you with notice when the newsletter is posted to our web site, important updated tax information and chapter news.

E-mail your address to cstcsd@san.rn.com. If you change you email address please notify Larry. Include "CSTC" in the subject of your e-mail.

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.

Next Newsletter – May 2009

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.

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. Charge is per six lines or portion thereof. Subject to available space and the discretion of the editors.

MEMBER BENEFITS

The Board will be meeting to review the entire incentive program for the 2009 meetings. Check the website for details or the May issue for complete details.

SOCIETY MEMBERSHIP DRIVE

"2012 BY 2012". Members who bring in a new member will receive \$25 CSTC education voucher

CTEC ANNOUNCES NEW CRITERIA

Please check information provided in your Running Start manual regarding new requirements by CTEC as to members of your staff who may have to be CTEC approved. The full version of SB 797 is at www.ftb.ca.gov/professionaly/registered_tax_preparer.

NEW POSTAGE RATES

On January 18, 2009 prices increase for Priority Mail, Express Mail, Parcel Select and Parcel Return Service, etc.

The increase is 15 cents for the first pound for Priority Mail. "Priority Mail" is First-Class Mail over 13 ounces.

Until 1/18/09 the price for the first pound is: Retail Price \$4.80, USPS online with Click-N-Ship \$4.75.

For more information check out the "Tax Office Management" page on the chapter's website www.cstcsandiego.org and the USPS at www.usps.com

Also USPS will announce new stamp prices and other mailing services prices in February to take effect in May 2009.

2009 MEETING DATES

Mark Your Calendar

May 21, 2009

June 18, 2009

July 16, 2009 - (EA joint meeting)

August 20, 2009

September 17, 2009

October 22, 2009

November 19, 2009

December 17, 2009



BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is **Wednesday January 21, 2009, 9:00 a.m.** at the Handlery Hotel in Mission Valley.

All members are welcome to attend. If you would like to attend, please contact Greta Ward at (619) 644-1752 or e-mail: abacus1@juno.com.

ATTENDANCE

Attendance at our meetings and classes has been:

	2008	2007
May dinner meeting	87	102
June dinner meeting	95	84
July dinner meeting	83	92
August dinner meeting	109	96
September dinner meeting	87	97
October Mini Symposium	58	96
October dinner meeting	142	126
November dinner meeting	77	91
December Christmas Party	77	96
	2009	2008
Running Start Thursday	119	104
Running Start Friday	92	101

Current San Diego Chapter membership is 191.

5-CENT IRS BILL, 4-CENT REFUND

In mid-November James Howarth received notice that his FICA Social Security payroll tax, even after an adjustment, was out of whack. He owed the IRS a nickel. The IRS advised him to act promptly "to avoid additional penalty and/or interest."

Howarth started calculating how much that nickel was going to cost him. As he figures it, there is the 5 cents plus the cost of the check. Then there is his accountant's fee, an envelope, his secretary's time, his time and a 42 cent stamp. "The costs are several hundred percent over the nickel," Howarth said.

Then, a second letter arrived. This one said Howarth had a refund coming. The amount? Four cents. But to get it, Howarth would have to ask for it because it was less than \$1.

"When I owe them a nickel, I must pay them", he said. It's not optional. But when they owe me, I have to ask for it."

Howarth said it isn't clear from the letters what connection-if any-the 5 cent obligation has to the 4 cent refund. He said he isn't sure if he owes one penny or if there was a recalculation resulting in a 9-cent swing in his favor.

"I just don't know," Howarth said. "But I do know that if I were to walk into the IRS office with pennies taped to a piece of cardboard, they wouldn't accept it."



JANUARY ANNIVERSARIES

THAIS	CHAVIRA	24 YEARS
BILL	CROSTHWAITE	15 YEARS
JAYANT	DALAL	6 YEARS
MICHAEL	DASILVA	5 YEARS
TIPA	E	2 YEARS
CHARLES	FUNKHOUSER	21 YEARS
DOUGLAS	GENEROLI	19 YEARS
CHERYL	HAIMSOHN	6 YEARS
CHARLES	HOPKINS	25 YEARS
MILDRED	JOHNSON	19 YEARS
THOMAS	LAMKE	17 YEARS
DUANE	LEWIS	21 YEARS
MARC	LORD	10 YEARS
RICHARD	ROY	16 YEARS
MARK	SCHLESINGER	13 YEARS
VIRGINIA	SUNELLI	24 YEARS
JACK	YODER	21 YEARS

A TOTAL OF 264 YEARS

WELCOME NEW MEMBER

ABE DAVALOS

THINK YOU'RE TOO OLD

Physician and humanitarian Albert Schweitzer was still performing operations in his African hospital at 89.

Doc Counselman, at 58, became the oldest person to ever swim the English Channel.

S.I. Hayakawa retired as president of San Francisco State University at 70, and then was elected to the US Senate.

Casey Stengel didn't retire from managing the New York Mets until he was 75.

IRS NEWS

CONSENT RULES UPDATE

Effective January 1, 2009, the IRS has enacted new legal requirements regarding both the “disclosure” and “use” of any taxpayer client information by a tax preparer for any purpose other than the preparation of a tax return prepared by the preparer.

The new requirements are contained in a 59 page document, please refer to Page 5 for a more detailed explanation.

2009 E-FILE REFUND DATE CYCLE CHART

Publication 2043 is now available to download from the IRS website, English and Spanish Versions, at www.irs.gov/pub/irs-pdf/p2034.pdf or our Chapter’s website, English Version.

The chart provides the 2009 dates refunds are scheduled to be issued via direct deposit & paper checks based upon the date IRS accepts an E-Filed form 1040 tax return.

465 LESS AUDITORS=\$2.8 BILLION LESS

Audit and other review revenue fell 4.7% from 2007 according to IRS stats as of 30 September 2008. Officials attributed the decline to shifting resources to make sure people got their economic stimulus checks. Revenue was \$56.4 billion. It was the first year to year decrease in collections in a decade. 2007 collection revenue was \$59.2 billion.

NEW INTEREST RATES

IRS announced in Revenue Ruling 2008-54 that interest rates for the calendar quarter beginning Jan. 1, 2009 drop by one percent. The new rates will be:

- Five (5) percent for overpayments [four (4) percent in the case of a corporation];
- Five (5) percent for underpayments;
- Seven (7) percent for large corporate underpayments; and
- Two and one-half (2.5) percent for the portion of a corporate overpayment exceeding \$10,000.

PHONEY IRS EMAILS

IRS does not send emails. Forward any mail said to be from IRS to phishing@irs.gov. IRS will pursue the scam artists. Delete the email from your computer. Advise your clients of the above.

MANDATORY RETIREMENT PLAN DISTRIBUTIONS SUSPENDED FOR 2009

The U.S. House and Senate passed H.R. 7327 to suspend the Required Minimum Distribution (RMD) requirement for calendar year 2009. The provision applies to IRAs and many pension plans.

Note: Persons turning 70½ during 2008 have until April 1, 2009 to take the 2008 RMD. While the RMD for 2009 is waived, the waiver does not apply to the delayed 2008 RMD for taxpayers reaching age 70½ during 2008.

FTB NEWS

FTB Targeting Nonresident Withholding!

The Franchise Tax Board requires those who pay nonresident independent contractors to perform services in California to withhold tax from their payments. This law is not new, but the FTB has asked the practitioner industry to spread the news to our clients.

The FTB has been increasing its publicity of ongoing audits to increase withholding compliance. They also plan to offer a voluntary incentive program at the end of 2008, which will give agents until March 15, 2009 to remit past-due non-wage withholding for 2008, and will apply reasonable cause to waive the penalties. Details will be available on the FTB website after December 15, 2008.

The withholding rate for nonresidents is 7% of the payment when gross payments exceed \$1,500 in a calendar year. The use of nonresident independent contractors is typical in industries such as entertainment, healthcare, construction, trucking and consulting.

CALIFORNIA TAX REFUNDS MAY BE DELAYED

The state may delay tax refund checks or issue IOUs as California is running out of cash. The situation is so dire that the state controller has warned he will have to delay payments to taxpayers. The state controller will have to make a decision by Feb. 1.

It would be the second time the state has issued IOUs on tax refunds, The last time the state issued IOUs was in the summer of 1992.

DISCLOSURE OR USE OF TAX INFORMATION BY PREPARERS

New regulations under Internal Revenue Code Section 7216, *Disclosure or Use of Tax Information by Preparers of Returns*, became effective January 1, 2009. The new regulations update regulations that had been substantially unchanged since the 1970s, and give taxpayers greater control over their personal tax return information. The statute limits tax return preparers' use and disclosure of information obtained during the return preparation process to activities directly related to the preparation of the return. The regulations describe how preparers, with the informed written consent of taxpayers, may use or disclose return information for other purposes. The regulations also describe specific and limited exceptions that allow a preparer to use or disclose return information without the consent of taxpayers. ***Violations could result in imprisonment for up to one year, a fine of not more than \$1,000, or both, for each violation.*** Revenue Procedure 2008-35 supplements the regulations, in particular Treas. Reg. Section 301.7216-3, and provides specific form and content guidance to tax return preparers for obtaining consents to disclose and consents to use taxpayer data in both the paper and electronic environments. Generally, tax preparers must obtain the signed consent of the taxpayer on paper or electronically before they can disclose taxpayer return information to anyone or use it for any purpose other than in the context of preparing and filing the return. Separate consents are required for disclosure(s) and use(s).

Consents must: Identify the intended purpose of the disclosure or use; Identify the recipient(s) and describe the particular authorized information to be disclosed or used; Include the name of the tax return preparer and the name of the taxpayer; Include the applicable mandatory language set forth in section 4.04(a)-(c) of Revenue Procedure 2008-35 that informs the taxpayer that he is not required to sign the consent and if he signs the consent, he can set a time period for the duration of that consent; Include the mandatory language set forth in section 4.04(d) of Revenue Procedure 2008-35 that refers the taxpayer to the Treasury Inspector General for Tax Administration if he believes that his tax return information has been disclosed or used improperly.

Where applicable, include the appropriate mandatory statement set forth in section 4.04(e) of Revenue Procedure 2008-35 that informs the taxpayer that his tax return information may be disclosed to a tax return preparer located outside the U.S; Be in 12-point type on 8 1/2 by 11 inch paper. Electronic consents must be in the same type as the web site's standard text; Contain the taxpayer's affirmative consent (as opposed to an "opt-out" clause); and be signed and dated by the taxpayer.

The updated regulations apply to paid preparers, software developers, Electronic Return Originators, and other persons or entities engaged in tax return preparation services or services that are auxiliary to return preparation. They also apply to most volunteer tax preparers, for example Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) volunteers and employees and contractors employed by tax preparation companies in a support role.

More information: www.irs.gov

NATIONAL PHONE FORUMS AND WEBINARS

Meeting: **Return Preparer Penalties under IRC 6694**

Date(s): **January 21 or January 28, 2009**

Location: **The convenience of your office or home**

Contact: **E-mail: nationalphoneforum@irs.gov**

Event Information: ***This IRS phone forum is for:* Tax professionals Attorneys**

- The effective date for and returns and refund claims under the Small Business and Work Opportunity Tax Act (SBWOTA) of 2007
- The extended scope of return preparer penalties
- Why the standards under Section 6694 were elevated
- How penalties are a fairness issue for all tax professionals
- How the IRS is deterring noncompliance through penalties

TAX EDUCATIONAL EVENTS

Registration Forms and additional information at the chapter's website - www.cstcsandiego.org.
Also check out other educational events in San Diego County

East County Chapter: www.cstceastcounty.org

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

North County Chapter: www.cstcsociety.org/NORTHCTY

Dinner meeting 2nd Thursday at Hilton Garden Inn, 6450 Carlsbad Blvd. Carlsbad

San Diego Chapter: www.cstcsandiego.org

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

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.

CSTC Society: www.cstcsociety.org

IRS National Forum – July 14-16, 2009. 18 hours of C.E. at Town & Country Hotel, Mission Valley.

LACERTE TAX USERS' GROUP (LTUG)

This Lacerte Users' Group is a valuable resource for any Lacerte user. The primary focus is the Lacerte Tax Preparation program and getting technical advice and 'how to' information. In addition, a member can also obtain tax law/tax issue help.

Members of LTUG range from those who have used Lacerte since inception and those that are brand new users. It is not a place to carry on non-Lacerte or non-tax conversations.

1. **Sign-Up As A Member** - You must sign up as a Member before making any postings. Membership is free. To sign up go to <http://groups.yahoo.com> and click on the "Join This Group" link in the upper right corner.
2. **Activate Your Account** - After you sign-up you will receive an email requiring that you select the link at the bottom of the email that states "Important! Click here to activate your new account."
3. **Join the Group** - Once your account is activated go to <http://groups.yahoo.com>. In the 'Find a Yahoo! Group' enter "LTUG". You will then need to "Join the Group" by checking you sign-up information.

After doing the above you can get into the Yahoo Lacerte Tax User Group. This will bring up the LTUG page where a member can read postings, reply to postings, or enter postings. They can also look at the archives for prior postings and uploaded files.

Members can also setup LTUG as an e-mail client, ltug@yahoogroups.com, and setup a LTUG folder in their e-mail program. Be aware that there will be a large volume of e-mails received in their inbox.

Another key point is that at least one Lacerte representative reads and posts on this site - Bill Whitson of the Lacerte Training Division. Bill provides a lot of help with "How To" and even insight to what is going on at Lacerte.

This is a great resource for any Lacerte user and I highly recommend it.

Prepared by Val J. Daigle

2009 SAN DIEGO CHAPTER COMMITTEES

Our Chapter is the largest in California (currently 191) 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	Linda Farmer	Membership	Mari Jo Hughes
Audit	Rick Wagner	Mini Symposium	Rose Carter
Awards		Newsletter	Terry Smith
Dinner Speakers	Stephanie Matticks	Nominations	Tony Applebaum
Elections	Marc Lord	Operation Manuel	Shirley-Henry Biszantz
	Andrea Davis	Quickfinders/Tax Book	Tom Groel
Finance/Budget	Duane Lewis	RIA Books	Marianne Lindsay
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

IRS HOTLINES AND TOLL-FREE NUMBERS

IRS Telephone Lines and Hours of Operation		
Service	Telephone Number	Hours of operation
Practitioner Priority Service	(866) 860-4259	M–F, 8:00 a.m.–8:00 p.m., local time
IRS Tax Help Line for Individuals	(800) 829-1040	M–F, 7:00 a.m.–10:00 p.m., local time
Business and Specialty Tax Line	(800) 829-4933	M–F, 7:00 a.m.–10:00 p.m., local time
e-Help (Practitioners Only)	(866) 255-0654	M–F, 6:30 a.m.–6:00 p.m., CT (non-peak period) M–F, 6:30 a.m.–10:00 p.m., CT (1/12/2007 – 4/27/2007) and Saturdays 6:30 a.m. – 4:00 p.m., CT (1/12/2007 – 4/27/2007)
Refund Hotline	(800) 829-1954	Automated service is available 24/7
Forms and Publications	(800) 829-3676	M–F, 7:00 a.m.–10:00 p.m., local time
National Taxpayer Advocate Help Line	(877) 777-4778	M–F, 7:00 a.m.–10:00 p.m., local time
Telephone Device for the Deaf (TDD): Forms, Tax Help, TAS	(800) 829-4059	M–F, 7:00 a.m.–10:00 p.m., local time
Electronic Federal Tax Payment System	(800) 555-4477	24/7
Tax Exempt and Government Entities (TEGE) Help Line	(877) 829-5500	M–F, 7:00 a.m. – 5:30 p.m., CT
TeleTax Topics and Refund Status	(800) 829-4477	24/7
Forms 706 and 709 Help Line	(866) 699-4083	M–F, 7:00 a.m.–7:00 p.m., local time
Employer Identification Number (EIN)	(800) 829-4933	M–F, 7:00 a.m.–10:00 p.m., local time

WEB TAX RESOURCES

Tax Professionals have access to helpful information on the Web. Use the Web to help yourself all year. Bookmark helpful sites in your web browser software and make sure you are current with your Free Subscriptions with IRS, FTB, other states and government agencies.

IRS

The IRS Website is located at www.irs.gov. Be sure to bookmark the “**Tax Professionals**” and “**Basic Tools for Tax Pro**” web pages. The Basic Tools page has an extensive list of links to often-used IRS web pages and contact information.

The “**Site Map**” link at the top of the IRS Website is a great index to links on the IRS Website.

IRS Subscription Services. Sign-up for the free services at the IRS Website. Select the “Tax Professionals” tab at the top of the Website. Then select the link to “**Subscription Services**” on the left of the page. Then select the subscription service(s) you want. There are many IRS e-mail subscription services. **E-News for Tax Professionals** is one of the best ways for the tax professional community to get the latest national and local IRS news.

FTB

The FTB Website has been recently redesigned. Check out a FTB’s home page at www.ftb.ca.gov. Make sure your bookmarks are still good.

NEW - Beginning January 2, 2008, FTB no longer requires a Customer Service Number (CSN) to access the Web Pay, Electronic Installment Agreements, and CalFile online services. Simply enter taxpayer’s social security number and last name to access these services.

FTB Subscription Services is a free automated service providing important information by email. You can choose from a variety of topics and change or discontinue the topics you subscribe to at any time. For more information or to check out the services you previously subscribed to select the “Tax Professional” Tab on the top of the home page and then select the “Subscription Services” link on the left of the Tax Professional page.

Account Balance and Return Status - The taxpayer’s Account Balance (including all payments received and credited by FTB to the account), Refund Status, and e-file return status are available by selecting the “Individuals” tab on the top of the home page, then select your choice under the “View Your Account” section.

The **FTB Tax Professional Web Page** contains information and links for tax pros including contact phone numbers. Be sure to subscribe to FTB *Tax News* to get the monthly FTB newsletter.

STATE WEBSITES

State Websites can be accessed at the following:

- On the IRS Website select the “Government Entities” tab on the top of the web page. Then select “State Links” on the left of the page.
- Use TaxSites Website at www.taxsites.com. On the left of the home page are links to “State Tax Forms” and to “State Tax Departments”.

Note: The “State Tax Form” link did not include all of the states in late December 2007. The “State Tax Departments” link will get you to the list of all state tax websites from which you can get tax forms.

CSTC WEB SOURCES

The San Diego Chapter’s website at www.cstcsandiego.org has links to many useful web resources on the “Internet Resources” page.

OTHER WEB RESOURCES

Share with CSTC members other web resources you have found to be helpful in your tax practice with CSTC members. Please e-mail the web addresses with a brief discription to cstcsd@san.rr.com for posting on the chapter’s website.

Prepared by Larry McClellan

CLASSIFIEDS

Advertising During Tax Season

Submit ads to cstcsd@san.rr.com for posting to the Chapter's website during the filing season. Include the subject "CSTC – AD" in your e-mail.



FREE FOR THE TAKING: Package X's ranging from 1979 through 2004. Quickfinders from 1997 through 2004 available as well as IRS code and regulations from a prior year. Running Start texts are available from 2001 through 2004 as well. Larry B. Lloyd, (858) 279-1040 Fax: (858) 279-1020.

SEEKING POSITION: Recent HR Block graduate (upper 90 percentile). Seeks position with CPA/EA in the Poway/RB/Escondido area. CTEC certified plus 1 season tax experience. BS in Accounting/20 years accounting/bookkeeping experience. Chris (760) 440-0357 or email: chris.lowe@cox.net.

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 AVAILABLE – We have 2 rooms available 1 – 10 X 10 and 1 – 12 X 16 conference

room. Each room includes a computer, Internet access (our computer or yours), client seating and is professional looking. We are offering them by the hour (20 hours per month min; additional available for modified rent). Rent is \$250 per month for up to 20 hours of use. **NO LONG TERM COMMITMENTS REQUIRED.** You'll also receive 1 voice mailbox, mail service, and T-1 Internet. Copier (color & b/w)/fax/printer/secretarial services available at additional cost. Ideal for small practitioner that doesn't need full time office space, but wants some place professional to meet with their client. Call Steven Leibold at (619) 294-4286 X351 or e-mail sleibold@sdbizadv.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 terrydavis@sbcglobal.net.

TAX PRACTICE WANTED TO BUY: Wishing to expand Mission Valley practice (son needs more work) Terry Smith at (619) 283-8055 or Realtaxes@aol.com.

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 email taxguru@gbts.sdcocxmail.com.

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

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@westax.com.

"Strength is the ability to break a chocolate bar into four pieces with your bare hands, and then eat just one of those pieces."

Judith Viorst

SAN DIEGO CHAPTER

2009 OFFICERS and BOARD OF DIRECTORS

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Duane Lewis

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Past President

Rose Carter *Fall Workshops*

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E-mail: racarter@sbcglobal.net

BOARD OF DIRECTORS

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(858) 278-1164

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BREAKFAST MEETINGS

Join CSTC members for breakfast to discuss tax issues.

Members buy their own breakfast.

San Diego Chapter—Fridays, starting January 30th, at 7:30 a.m. at Coco's Restaurant, 5955 Balboa Ave, in the Clairemont area. Contact Val Daigle, (619) 435-3131, e-mail val@westax.com.

South Bay Chapter— Tuesdays at 7:30 a.m., at Estelle's Restaurant in Chula Vista.

Contact Donita Chacon at (619) 470-9293.

East County Chapter— Wednesday at 7:30 a.m. at Denny's Fletcher Pkwy at Navajo.

Contact Maryann Shefvland at (619) 464-1260.

North County Chapter—Tuesdays at 7:30 a.m. at IHOP at Hwy 78 and Shadowridge Dr in Vista.

Contact Michele Meharis.

Business Entities Tax Group—1st Thursday at 7:30 a.m. at Coco's Restaurant, 5550 Lake Murray Blvd, La Mesa. Contact Janice Brown at (619) 464-1041.

Fiduciary Tax Group — 2nd & 4th Thursdays 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: **NEW LOCATION**
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