

**California Society of Tax Consultants
San Diego Chapter Newsletter • July 2010**

Dinner Meeting

Date **Tuesday, July 13, 2010**

Where **NEW DINNER LOCATION**

Sheraton Mission Valley

1433 Camino Del Rio So
Mission Valley, San Diego
(More information on page 3.)

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 \$27 - Members with Reservations
\$32 - All Others

Menu

- Chicken Breast w/wild mushrooms
- Dessert, Chef's choice
- Choice of Coffee, Tea, Iced Tea
- **Vegetarian Meal Is Available**

Requests must be made with reservation

RESERVATIONS

Deadline is Noon, Friday, July 9th, 2010

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.

Please call in to make your reservations.

DEADLINE TO CALL IS FRIDAY

9 JULY NO LATER THAN NOON



**JOINT MEETING WITH THE SAN DIEGO
CHAPTER OF ENROLLED AGENTS**

EDUCATIONAL PRESENTATION

Before & After Dinner

Topic

HOT TOPICS



Speakers

DAVE GORSICH, EA & MIKE KARL, EA

CTEC 1000-CE-2990

(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,

This month is the joint meeting with the California Society of Enrolled Agents. The joint meeting is always a well attended event. Dave Gorsich and Mike Karl are the speakers, so it will be a very stimulating two hours.

I hope everyone that attended last months dinner meeting enjoyed the Sheraton. This is our meeting place for the rest of this year. Our thanks to Marc Lord for finding such a good location for our meetings.

As most of you know Larry McClellan will no longer be maintaining the Web Site. After many years, due to family matters, he could no longer devote the time needed to keep us up to date. Larry has done a wonderful job over the years, with all the technology changes, in keeping us well informed, and coordinating with the newsletter editor, currently Terry Smith. It isn't an easy job getting all the information together, especially when you have the President holding up the works.

Thank you Larry for so many years of service to the CSTC-San Diego Chapter. We really appreciated you.

Now for my monthly nag. Is any one up to volunteering to join committees or becoming board members? I realize everyone leads such a busy life these days, but it is only a few hours a month of your time to give to this Chapter. As I am always reminding you, the board members are getting older, and we need new ideas, especially in this new challenging environment. Please think what you could offer this Chapter that keeps you well informed about current tax laws. Contact any one of the board members listed in this newsletter if you are interested in helping.

Membership-We need a membership drive if we are going to attain our goals by 2012. It seems an impossible task at present, but with all this new legislation and registration coming in September, now would seem a good time to talk to your fellow tax preparers and co-workers, who are not members, to explain what we have to offer them in terms of education and networking. Get them to read this newsletter. Print them a copy. Terry Smith does a great job in collecting information, and Ryan Van Orden, our new Web Site manager will continue Larry's work.

That's it for this month. See you all at the Joint Meeting
Greta Ward, Chapter President

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.



JULY ANNIVERSARIES

JOHN	CHAN	23 YEARS
MARY	CONKWRIGHT	1 YEAR
LYNNE	FLETCHER	1 YEAR
SHIRLEY	HENRY-BISZANTZ	23 YEARS
ROY	JOHNSON	10 YEARS
LINDA	LADD	33 YEARS
KEVIN	MC CULLY	5 YEARS
LES	MERRITHEW	23 YEARS
DAVE	MORGAN	3 YEARS
GALEN	MUNHOLAND	2 YEARS
RUSSELL	OYLER	17 YEARS
KAMRAN	PARVINI	24 YEARS
DEANNA	POTTER	1 YEAR
CARMEN	RAMIREZ LEPE	1 YEAR
LEANORA	SANFORD	22 YEARS
FRANK	SCHOEN	16 YEARS
TERRY	SMITH	26 YEARS
ELAINE	SMITH	18 YEARS
TENSIA	TREJO	24 YEARS
GENEVA	WARD	13 YEARS
JAMES	WHALEN	18 YEARS

A TOTAL OF 304 YEARS



NEW MEMBER

Casey Lawson

BOARD OF DIRECTORS MEETING



The next meeting of the Board of Directors is **Tuesday July 13th, 4 P.M.** at the **Sheraton Mission Valley** 2nd floor Board Room.

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

	2010	2009
May Dinner Meeting	92	81
June Dinner Meeting	90	80
Pre-Paid Dinners	49	49
July Dinner Meeting		137
August Dinner Meeting		96
September Dinner Meeting		84
October Dinner Meeting		110
November Dinner Meeting		85
Running Start Thursday		119
Running Start Friday		92
IRS Forum-Town & Country		1435

THINGS TO PONDER

- Nothing sucks more than the moment during an argument when you realize you're wrong.
- There is great need for a sarcasm font.
- How the hell are you supposed to fold a fitted sheet?
- Was learning cursive really necessary?
- Bad decisions make good stories.
- I hate leaving my house confident and looking good and then not seeing anyone of importance the entire day. What a waste.
- I disagree with Kay Jewelers. I would bet on any given Friday or Saturday night more kisses begin with Miller Lite than Kay.



Meeting Location Change

The CSTC-San Diego Chapter meetings will be held at the **Sheraton Mission Valley** San Diego Hotel for the remainder of 2010. This second change of location was caused by several concerns raised during our May meeting at the Mission Valley Resort.

The **Sheraton Mission Valley** 1433 Camino Del Rio South, San Diego, CA 92108 (619) 321-4606, is located east of the Mission Center Road exit of I-8. The parking area is much closer to the meeting rooms in which we will conduct our dinner meetings. Parking will be FREE.

If driving from the I-805 freeway, exit onto I-8 westbound. Take the Mission Center Road exit, staying in the left lane. At the end of the exit ramp, turn left. Stay in either of the left two lanes. Turn left again at Mission Center Road to pass over the freeway. Remain in the center lanes. Pass through the next light, continue to Camino Del Rio South (landmark: Denny's Restaurant), turn left. The Sheraton Mission Valley will be on the right.

If driving from the I-5 freeway, exit onto I-8 eastbound. Take the Mission Center Road exit, staying in the right lane. Turn right, and then turn immediately left in front of Denny's Restaurant onto Camino Del Rio South. The Sheraton Mission Valley San Diego Hotel will be on the right.

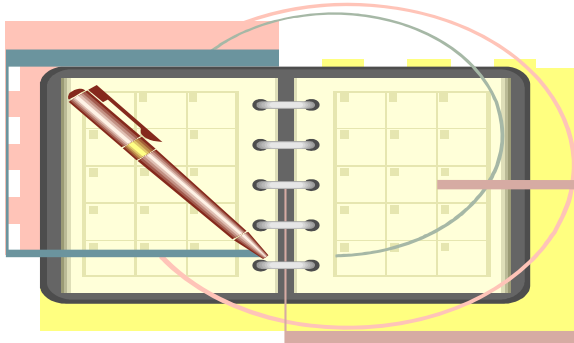
The parking lot is on the left of the hotel. The side hotel entrance from the parking lot will bring you to the hallway outside our meeting room for June 17, 2010. For future meetings, the front hotel entrance will be closer to our assigned rooms.

Submitted by Linda Farmer-Francis,
Arrangements Committee Chair

NEW DINNER MEETING LOCATION

Sheraton Mission Valley

1433 Camino Del Rio So
Mission Valley, San Diego, CA
(See article on page 3.)



2010 MEETING DATES

July 13 (w/EA's @ Sheraton Mission Valley)

HOT TOPICS

MIKE KARL & DAVE GORSICH

August 19

IRS CRIMINAL CASES

KELLY HOANG

NEW PREPARER REQUIREMENTS

KATIE WILLIAMS

(Chicken Avellino)

September 16

LLC & OTHER BUSINESS ENTITIES

VICKI MULAK

(Spaghetti Aglio)

October 21

San Diego Chapter's 35th Anniversary

CALIFORNIA UPDATE

LYNN FREER

(Top Sirloin)

November 18

(Installation of officers)

IRS HOT TOPICS

TONY ALLEVATO

(Fettuccine Alfredo)

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 service@vanordentech.com. Let us know if you change your email address.

Newsletter Articles & Advertising

Submit your articles and ads to Terry Smith (619) 283-8055 or email to sdtaxpro@san.rr.com. This is a **new email address**. 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 August 2010 issue is July 25, 2010.

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 editor.

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.

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 Ryan Van Orden at service@vanordentech.com.

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

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.

Business, Estates/Trusts, Sch C, Partnerships & Corporations - August 12 thru September 23
Registration information on the chapter's website or call 619 670-1186.

North County Chapter: www.cstcsociety.org/NORTHCTY

Dinner meeting 2nd Thursday at Twin Oaks Golf Course, San Marcos

San Diego Chapter: www.cstcsandiego.org

Dinner meeting 3rd Thursday 5:30 PM at Sheraton in Mission Valley.

Cancellation of Debt - Sept 22 & 23 at National Univ more info at cstc-cod-workshop@nyms.net.

1040 Running Start Seminar is January 6 & 7, 2011 at the Sheraton in Mission Valley.

South Bay Chapter: www.cstcsociety.org/SOUTHBAY

Dinner meeting 4th Tuesday 6 PM at Mangia's Italiano, Chula Vista

Temecula Chapter: www.cstcsociety.org/TEMECULA

Dinner meeting 1st Wednesday 5:30 PM at Riches Real American Diner, Hot Springs Rd, Murrieta

CSTC Society: www.cstcsociety.org

IRS National Forum – August 31, Sept 1 & 2, 2010. 18 hours of C.E. at Town & Country Hotel, Mission Valley
More information is available at www.irstaxforum.com and click the "Seminars" link.

San Diego Chapter of Enrolled Agents – www.cseasandiego.org

NEW — 2010 CHAPTER MEMBER BENEFITS — NEW

The following motion was passed on April 22, 2010.

1. Free Quickfinder if you attend 4 dinner meetings from May thru October 2010 **AND** payment is received by 31 October 2010 for the 2011 San Diego Running Start.
2. The Monthly Chapter Dinner Meeting cost is \$27.00 for Members with reservations and \$32.00 for Members without reservations and Guests. Pre-Paid Dinner Meetings cost shall be \$150.00.
3. Two Name Badge Drawings will be held during each monthly meeting May – October 2010 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), Foreclosure Sessions, or Running Start (not Early Bird Special Discount). Coupons will be valid May 2010 through December 31, 2011 only. No exceptions. (Coupons have no cash value and are not convertible to cash or refunds for previously paid event fees.

NO-SHOW DINNER RESERVATIONS

BILLING POLICY

WE ARE AT A NEW HOTEL WITH NEW SERVING REQUIREMENTS

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.

“MOONING” IS NOT GROSS MISCONDUCT

Although a female nurse who was fired for exposing her derriere during a dispute with a male coworker violated workplace protocol, her isolated and impulsive act wasn't a case of gross misconduct (*Stormont-Vail Health Care v Reavis, D.C., Kan.*). Thus, she cannot be denied COBRA coverage and also is eligible for a 65% subsidy from the federal government of her health care premiums for up to 15 months. (The Kiplinger Tax Letter)

REGISTERED DOMESTIC PARTNERS INCOME IS COMMUNITY PROPERTY

A California registered domestic partner must report one-half of the community income, whether received in the form of compensation for personal services or income from property, on his or her federal income tax return. (*Office of Chief Counsel, IRS. Chief Counsel Advise Memorandum Number: 201021050 Release Date: 5/28/2010*)

Example: Bob & Joe are registered domestic partners in California. Bob's wages for the year are \$80,000. Joe's wages for the year are \$60,000. Bob and Joe are each required to file Federal income tax returns and each must report half of the total of the wages, i.e. \$70,000 $(80,000 + 60,000) \times 50\% = 70,000$.

For tax years beginning before June 1, 2010, registered domestic partners may, but are not required to, amend their returns to report income in accordance with this Chief Counsel Advise, CCA.

For more information read the full CCA which is posted to the chapter's website at www.cstcsandiego.org.

FTB PIGGYBACKS ON IRS PRACTITIONER SUSPENSION OR DISBARMENT

The FTB is proposing a new regulation to provide that persons who are suspended or disbarred from practice before the IRS must be suspended or disbarred from practice before the FTB as well. "Practice before the FTB" means all matters connected with a presentation to the FTB or any of its officers or employees relating to a taxpayer's rights, privileges, or liabilities under FTB administered laws or regulations. This means that a federally-suspended or disbarred tax practitioner may not correspond or otherwise communicate with the FTB, for purposes of representing clients at conferences, hearings, meetings and the like. (Spidell's California Taxletter)

CLARIFICATION OF FINANCIAL MATTERS WHEN HIRING A HIT MAN TO WHACK YOUR SPOUSE

AB 2674 provides that, when a spouse is convicted of soliciting the murder of another spouse, the injured spouse is entitled to an award of 100% of the community property interest in the retirement and pension benefits, and a prohibition of any awards for spousal support or medical, life, or other insurance benefits or payments from the injured spouse to the convicted spouse. (Spidell's California Taxletter)

PROPOSED NEW IRS REQUIREMENTS FOR TAX RETURN PREPARERS

Beginning in 2011, tax return preparers who prepare all, or substantially all, of a Federal tax return (for compensation) will be subject to new requirements including Registration, Testing, and Continuing Education.

- Requiring **all** paid tax return preparers to sign-up with the IRS, pay a registration fee, and obtain a preparer tax identification number (PTIN). If you already have a PTIN, you must still sign-up under the new process.
- Requiring competency tests for all paid tax return preparers **except** attorneys, certified public accountants (CPAs) and enrolled agents who are active and in good standing with their respective licensing agencies.
- Requiring continuing professional education of 15 hours per year for all paid tax return preparers **except** attorneys, CPAs and enrolled agents.
- Conducting tax compliance checks on all tax return preparers.
- Extending Circular 230 ethics standards to all preparers.
- **All** preparers in California, even those registered with CTEC, will be required to following the new IRS requirements. Only attorneys, certified public accountants and enrolled agents will be exempt from testing and continuing education requirements.

Learn more about the new requirements at the IRS website for “Proposed New Requirements for Tax Return Preparers” under the “Tax Professional” page and to be sure to attend the chapter’s August 19 dinner meeting.

CSTC STATEWIDE MEMBERSHIP

Central Valley	49	Sacramento	38
East County, San Diego	108	San Diego	200
Foothill	30	San Francisco Bay	58
Greater Long Beach	97	San Jose	40
Hi Desert	24	South Bay, San Diego	48
Inland Empire	74	Temecula Valley	34
Los Angeles	38	At large	25
North Country, San Diego	98	Totals	1078
Orange county	117	San Diego County has 454 members or 42%.	

SAN DIEGO CHAPTER COMMITTEES

Our Chapter is the largest in California (currently 200) 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 or Greta Ward to fill in a vacancy:

Anniversary Party	Mari Jo Hughes	Membership	Nadine Allevato
Arrangements	Linda Farmer-Francis	Mini Workshops	
Audit	Rick Wagner	Newsletter	Terry Smith
Dinner Speakers	Steve Comer	Nominations	
Elections		Operation Manuel	Shirley Henry-Biszantz
Finance/Budget	Duane Lewis	Quickfinder Tax Book	Tom Groel
Government Affairs	Val Daigle	Running Start	Randy Dahlin Marc Lord
Hall of Fame	Shirely Henry-Biszantz	Sunshine	Nadine Allevato
Member of the Year	Terry Smith	Website	Ryan Van Orden

SAN DIEGO CHAPTER

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Greta Ward

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E-mail: abacus1@juno.com

1st V. P.

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(619) 698-0202

E-mail: Scomer@tax-wealth.com

2nd V.P.

Terry Smith *Member of the Year*

(619) 283-8055

E-mail: sdtaxpro@san.rr.com

Secretary

Mari Jo Hughes *Anniversary Party*

(619) 397-5360

E-mail: johughes@pacbell.net

Treasurer *Finance/Budget*

Duane Lewis

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Past President

Rose Carter *Reservations*

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E-mail: nadine8@san.rr.com

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Linda Farmer-Francis *Arrangements*

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CLASSIFIEDS



Small Business Technology Services: Van Orden Technologies focuses on the needs of tax professionals and the added security necessary to protect sensitive data. Email: service@vanordentech.com
Phone: 619 502-7276.



BREAKFAST MEETINGS

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

San Diego Chapter — 2nd and last Friday each month, 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 8 a.m., at Jimmy's by the Park Restaurant in Chula Vista.
Contact Donita Chacon at (619) 470-9293.

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 advice 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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