



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

California Society of Tax Consultants San Diego Chapter Newsletter • January 2007

FILING SEASON'S TOP 10 "TO DO" LIST

- 1. Backup All Computers NOW.**
Hard drives fail. The only question is when.
- 2. Set-Up A Procedure For Daily Backup**
Make two copies and take the second copy out of the office – rotate copies daily. In event a copy is stolen or destroyed "Do You Have Time To Reinput Lost Data".
- 3. Sign-Up For "Tax Professional E-News Services".** **IRS** at www.irs.gov. Select the "Tax Professional" link, then select the "Subscription Services" link. Also sign-up for other IRS e-mail news services. **FTB** at www.ftb.ca.gov, use the Subscription Services link under Tax Professionals.
- 4. Update Software** you use during filing season.
- 5. Stock Up On Office Supplies Now** and take inventory weekly during filing season. Who has time go out to get supplies during filing season.
- 6. Check That Your Browser Favorite Website List Is Current.** This will save time during filing season looking for Internet resources.
- 7. Check The Chapter's Website** for breaking tax news at the *Tax News* and *Internet Resources* pages.
- 8. Set A Quit Time & Stick To It.**
Stop working a half hour earlier each day than you did last filing season.
Finish the season on Friday, April 13th, not on Monday, April 16th.
More mistakes are made when you are tired.
- 9. Trust Your Gut. Say NO** when you "feel" the client is asking for the unreasonable. Ask yourself - "Do You Want Put Your Business In Jeopardy To Save Taxes For The Client."
- 10. Make Time For Yourself.**
Take time during daily to clear your head and relax. Remember - "You Can Always File Extensions".

2006 MEMBER OF THE YEAR

GRETA WARD

Greta Ward, PA & EA, has been a CSTC member since May of 1989. A Board Member for the past 2 years and Education Chair for the past 3 years. She has greatly upgraded the quality of speakers for our dinner meetings, Fall Workshop and Mini-Symposium. Greta was the Co-Chair for 2004 and 2005 Fall Workshops and also co-chaired the 2006 Mini-Symposium.

HALL OF FAME

SHIRLEY HENRY-BISZANTZ

and

VAL DAIGLE

Shirley Henry-Biszantz has been a member since 1987. Shirley has been a board member for over 10 years, serving as chairperson of Running Start Seminar, Anniversary Party, Hall of Fame, Bylaws, and Secretary, Vice-President and Chapter President.

Val Daigle joined CSTC also in 1987. As a Board Member for the past 10 years Val has served as a Director, Vice President and President.

OFFICERS FOR 2007

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

PRESIDENT'S MESSAGE

Dear Fellow Members,

This will be short and sweet. As my first message to all I want to wish you and your families good health and best wishes for a prosperous year.

On a sadder note, two of our long time CSTC Members have passed and will be greatly missed. **Eugene Merrill**, a San Diego Chapter member for many years and **Marlene Fawcett**, a long time member of CSTC Inland Empire Chapter and a circuit speaker for many years. Our deepest condolences to their families and friends.

We just completed another successful year of **1040 Running Start** thanks to all of you for your great support and many non-members that participated. Dave and Mike have said that they will continue to be our Speakers for another two to three years. There were 234 attendees. Without you, we have no organization, with you, we have a great organization.

I am looking forward to working with my new board of directors so that we can continue keeping our chapter strong and independent. I know that there will be some great improvements or should I say, incentives for all our members this coming year.

Looking forward to seeing you at our first meeting of 2007 on May 17th.

Regards,
Rose Carter
Chapter President

2007 MEETING DATES

Mark Your Calendar
May 17, 2007
June 21, 2007
July 19, 2007
August 16, 2007
September 20, 2007
October 18, 2007
November 15, 2007
December TBA

EXTRA BOOKS AVAILABLE

QUICKFINDER & DELUX TAX BOOKS:

Contact Tom Groel (619) 698-9191

1040 RUNNING START SEMINAR:

Contact Rose Carter (619) 698-0508

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 **Wednesday January 17, 2007, 10:00 a.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

DO NOT UPGRADE TO THE NEW WINDOW'S VISTA OPERATING SYSTEM.

Vista is scheduled to be available 2/1/07 but your tax software may not work with VISTA.

Do you really want to learn a new software during filing season.

PASSING OF A MEMBER

Gene Merrill

Eugene "Gene" R. Merrill, CPA has been a long time member of CSTC. Gene passed away on December 16, 2006. A memorial service was held January 11th at the Mission Bay Yacht Club.

For additional information contact Larry Lloyd, EA at 858-279-1040 or email larry.lloyd@znet.com.



In Memory of Patricia “Marlene” Fawcett, EA



In our 40 year history of ISTC/CSTC, Marlene Fawcett has always been actively involved in educating our membership in understanding and deciphering the ever changing IRS & FTB tax codes, rules and regulations. Regardless of the state of her health these last few years, whether she was battling the reactions to chemotherapy, recovering from surgeries or related illnesses to her cancer – she bravely continued to teach us and was always available by phone. No one could touch her knowledge when it came to the IRS Publications. If she didn’t know the answers to your questions off the top of her head, she always knew which publication to refer you to. She never hesitated to share her knowledge or to research a tax issue for you.

*Marlene was one of a handful of our founding members who started ISTC around a kitchen table in 1966 to bring quality tax education to tax professionals. It was this vision of a few tax professionals that has allowed ISTC/CSTC to evolve into the organization it has become today. Our mission statement says it all – “To promote professionalism by **providing quality education events for tax professionals**, creating and encouraging networking opportunities for members, and advocating professional standards and positions within the tax industry.”*

Marlene served as our Society President in 1980. She was the first co-recipient of the Society “Member of the Year” award in 1984. She followed this by serving her Chapter – Inland Empire (formerly known as San Bernardino) as President in addition to other positions on the Board of Directors. She taught every year but one at the annual Summer Tax Symposium from its inception 20 years ago and was honored in 2006 for her teaching services for this event. She also taught at the Fall Tax Seminar which is now our Tax Bridge for several years. She has taught at every CSTC Chapter through the years as a dinner and/or seminar speaker. Until recent years, she also attended the round table breakfast meetings during the tax season at the Greater Long Beach Chapter, formerly known as the San Gabriel River Chapter. She always came armed with her box of IRS Pubs to help us research our tax problems.

In her “spare time” when she wasn’t teaching us or taking care of her own clientele or raising her family, she also owned “Taxtor Educators” for the last 34 years. Her annual 64 hour classes for the Enrolled Agent Special Exam Review were instrumental in allowing many of us to pass that grueling 2 day, 16 hour test on the first try that we otherwise might have failed without her help and knowledge. Although the “passing rate” for the EA exam is only about 25% on the first try, I can say from my own experience that in the year I took my classes with Marlene, she was averaging a 60-65% of her students passing on the first try, including me. Marlene’s recent students included 2 of the top 20 scorers in the nationwide EA exam test!! She also taught her annual Pub 17 classes and her 2 day IRS/FTB update classes every year in multiple locations throughout the state that many of us attended. Even though this was her own business endeavor, she always allowed us to have CSTC education event materials as hand-outs for her Taxtor classes. There was no end to Marlene’s dedication and love of ISTC/CSTC. Her Bio also includes participating and teaching for CSEA Chapters.

Marlene always had an optimistic outlook on life and for whatever situation was in front of her. She kept her faith and humor through many trying times that many of us would have just given up on. She was not only brave, but heroic to many, in her efforts to never let her students down during this long battle. We lost our beloved mentor, teacher and friend to her final bout of cancer on January 1, 2007 at 10:15 PM. This was just one hour and 45 minutes short of her prayer goal to live until January 2nd so Ken could still file their tax return as “Married” for 2007. She was thinking about taxes until the very end. She leaves behind her husband of 54 years, Kenneth (Ken as we all know him), 4 daughters, 4 sons, 37 grandchildren, 21 great-grandchildren and her brother. Marlene was loved by many and will be missed by everyone. Marlene, may you rest in peace and comfort now and watch over us all as our guardian tax angel.

Respectfully and fondly submitted,

Nicole Le Brun, EA- CSTC Society Treasurer

2007 MILEAGE RATES

The IRS has released the 2007 standard mileage rates. The rate for business will increase to 48.5 cents per mile; medical and moving mileages will increase to 20 cents per mile; and charity mileage will remain at 14 cents per mile.

(Rev. Proc. 2006-49, IR-2006-168, November 1, 2006).

EMPLOYMENT TAX TRAINING

Since 2001, IRS and EDD have been providing Federal and State payroll tax education to over 8500 small business taxpayers through employment tax outreach seminars.

The IRS now needs qualified and motivated tax professionals to help educate these small business taxpayers on employment taxes.

The IRS will provide technical training and resource materials to those Tax Professionals that wish to volunteer to be a part of their instructor cadre. Contact Katie Williams @ (619) 615-7771

YOU ASKED

Attendance at our 2006 meetings and classes have been as follows:

June dinner meeting	85
July dinner meeting	105
August dinner meeting	97
September dinner meeting	105
September Mini Symposium	106 (42 & 64-2 day)
October dinner meeting	106
November dinner meeting	85
December Christmas Party	64

2007

Running Start Jan 10th	122
Running Start Jan 11 th	114

Current San Diego Chapter membership is 208.

NEW — E-FILING OK WHEN W-2 SSN DOES NOT MATCH TAX RETURN SSN

Tax returns filed under an Individual Taxpayer Identification Number which report wages paid to a another Social Security number are required to show that SSN. In the past, these returns could only be filed on paper. Due to programming changes the IRS e-file system can now accept these returns.

The Taxpayer's correct ITIN should be used as the identifying number at the top of Form 1040. When inputting wage data, the SSN should be entered exactly as shown on the W-2. It is now possible to do that when e-filing a return with an ITIN/SSN mismatch.

EDUCATIONAL INCENTIVES

Name Badge Drawings for \$25 Education Certificates at each Dinner Meeting

At each San Diego chapter dinner meeting in 2007 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 2007 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 2008,
 - 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 2007

and

- C The member must attend one of the following:
- Society Summer Symposium – May 2007
 - Society Fall Classroom Series
 - Society Winter Tax Bridge

The reimbursement form is available on the chapter's website www.cstcsandiego.org and from the chapter office.

Submit the form by December 15, 2007 to receive your rebate!

SAN DIEGO CHAPTER

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E-mail: laftaxes@man.com

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E-mail: duanetaxman@gmail.com

BOARD OF DIRECTORS

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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 Feb. 1st, at 7:30 a.m. at Coco's Restaurant, 5955 Balboa Ave, in the Clairemont area. Contact Val Daigle, e-mail val@westax.com or call Val at 619-435-3131.

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.

East County Chapter — As of 1/1/07 no meetings.

Fiduciary Tax Group — 2nd & 4th 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.

CHAPTER'S 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@taxnewsandtips.com.

NEW MEMBER

We welcome new member Tipa E to the San Diego Chapter. (Yes, her last name is only the initial E.)

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
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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 larry@taxnewsandtips.com. If you change your 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 Will Be Early In May.

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. 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.

CLASSIFIEDS

Advertising During Tax Season

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

CERTIFIED REAL ESTATE APPRAISER and member of CSTC San Diego Chapter is licensed by the state of CA for all types of residential appraisals; purchase, refinance, date of death valuation, estate planning, divorce settlement. 18 years of individual experience. Skip DeGreef, San Diego Appraisal Group, Cell: (619) 977-7547.

TAX POSITION AVAILABLE: Hosaka, Nagel & Co. is seeking a Tax Professional to work full-time from January through April with the possibility of part time from May through December for the 2006 tax season. Preparation of tax returns with a flexible schedule. Contact Jesse Burack (619) 543-9702.

P/T, PERM FC bookkeeper with very strong Quickbooks knowledge and solid accounting skills to provide financial and trust accountings. Flex hours, fax resume and salary history to (619) 435-4657 or email info@westax.com.

PREPARER AVAILABLE: 15 years experience handling all types of tax returns. Contact Tim Doremus (619) 414-8046.

OPENING FOR TAX PREPARER: Small friendly East County office has immediate opening. 2+ years tax preparation and Accounting Skills required. Duties include preparing individual and corporation returns and accounting. Fax resume to (619) 444-2675.

ENROLLED AGENT NEEDED for expanding La Mesa tax and accounting office. Salary commensurate to experience. Fax resume to (619) 462-9800.

HELP WANTED: Fast-paced, high volume La Mesa office seeks tax professional with a minimum 3 years experience. Excellent opportunity with growth potential. Fax resume and cover letter to (619) 698-9767 or email to smc500@cox.net

BOOKKEEPING/TAX PREPARATION: Get organized. Reliable, Professional and Personalized service for Bookkeeping/Tax Preparation. QuickBooks, Quicken, Lacerte and ProSeries. Please contact Milan at (858) 688-1800 or e-mail mgr@bzgrp.com.

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

BOOKKEEPING & PAYROLL: CSTC member and QuickBooks ProAdvisor can help your clients prepare for tax time now. Why wait until January? Call Debbie Ashlock (619) 523-0240 or visit www.wnllgroup.com.