



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

**California Society of Tax Consultants  
San Diego Chapter Newsletter • SEPTEMBER 2007**

***Dinner Meeting***

**Date** Thursday, September 20, 2007

**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**

- Salad, Chief's choice
- Grilled Salmon w/Pecan Rice topped with Dill Beurre Blanc Sauce
- Garlic Mashed Potatoes
- Dessert, Chef's choice
- Choice of Coffee, Tea, Iced Tea
- **Vegetarian Meal Is Available**

**Requests must be made with reservation**

**RESERVATIONS**

Deadline is Noon, Wednesday, September 19<sup>th</sup>, 2007

On line at [www.cstcsandiego.org/is-res.htm](http://www.cstcsandiego.org/is-res.htm),  
or 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.

**EDUCATIONAL PRESENTATION**

Before & After Dinner

**Topic**

***THE LAW AND THE IRS***

**Speaker**

**N. KELLY HOANG, ATTORNEY**

Kelly is a former IRS Senior Trial Attorney and a former Federal Prosecutor with the U.S. Attorney's Office. She is now in private practice and defends clients in all phases of civil and criminal tax disputes.

**CTEC 1000-CE-2190  
(2 FEDERAL 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.

**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.

## PRESIDENT'S MESSAGE

Dear Friends & Colleagues,

August dinner meeting was a success with Steve Sims of FTB as our guest speaker. As usual he had a captive audience and was very informative. We had quite a crowd and everyone enjoyed the education presentation as well as the networking with our fellow colleagues.

**Mr. Jon Choy joined as a new member.** We had a few other guests that we hope will join in the future.

At our September meeting we will have our **Early Bird Running Start registration** forms available. Those will be available at our September & October Dinner meetings only.

Our **October 18<sup>th</sup> dinner meeting** guest speaker will be Lynn Freer of Spidell. Lynn will provide us with a two-hour California Update. October is also the Chapter's 32<sup>nd</sup> Anniversary. Be sure to mark your calendar this is a meeting you will want to attend.

This year our Education Committee has put together a **Mini Symposium** for our fall education. We will have two full days of education on September 5<sup>th</sup> & 6<sup>th</sup> at the Pechanga Casino Resort in Temecula. We've had 89 registrations as of August 29<sup>th</sup>, most of which are from the surrounding chapters. We are looking forward to seeing more people from our chapter attend. We need a big push on this event to make it successful.

Remember to sign up for this seminar that our education committee has worked so hard at putting together.

Looking forward to seeing you at the September 20th dinner meeting.

Rose Carter  
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.

## OUR CHAPTER NEEDS VOLUNTEERS

WE NEED VOLUNTEERS - DON'T BE SHY

### CURRENTLY SEEKING MEMBERS FOR THE ELECTION COMMITTEE

Members are needed to get involved in committees and learn from the "veterans". The chapter cannot continue to grow and provide the benefits to the members without more members getting involved. Without volunteers, we will not continue to be a successful chapter.

Members who have been on committees but have had some time off are also encouraged to volunteer again.

Please contact a chapter officer or a member of the Board of Directors to offer your help.

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### BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is **Thursday September 20th, 2007, 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 @ (619) 698-0508 or e-mail: racarter@sbcglobal.net.

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### PHISHING

The IRS has verified that they do not send out unsolicited emails or ask for detailed personal and financial information. Additionally they never ask people for PIN numbers, passwords or similar secret access information for their credit card, bank or other financial accounts. Recipients of questionable emails can forward them to [phishing@irs.gov](mailto:phishing@irs.gov). The instructions may be found on the IRS.gov website by entering "phishing" in the search box.

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### HOLIDAY PARTY

Shirley and Nadine are accepting your nominations for the non-profit organization to be recognized for our Holiday Party slated for Thursday December 13<sup>th</sup>.

Contact Shirley by email at [shirley@kachinaranch.com](mailto:shirley@kachinaranch.com) or Nadine by email at [nadine8@san.rr.com](mailto:nadine8@san.rr.com).

## **NEW POSTAL RULE IMPACTS MAILING TAX RETURNS**

Domestic mail over 13 ounces with postage stamps can no longer be deposited into a collection box or left for a mail carrier to pickup. It must be taken to your local Post Office or Contract Store. This will include tax returns you mail to your clients.

If you use (1) Postage Meter imprint, or (2) on-line USPS supplied Click-N-Ship labels, or (3) the Prepaid Priority Mail flat rate envelope then you can deposit the mail into a collection box or have it picked up by a mail carrier.

More information is available on the chapter's website at [www.cstcsandiego.org](http://www.cstcsandiego.org). Select the link on the home page to Office Management. More information also at [www.usps.com](http://www.usps.com), search for "over 13 ounces".

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## **NEW RESOURCE LIBRARY**

Share your in-house worksheets and forms with other CSTC members. Email your in-house forms you will share with members to Larry McClellan at [cstcsd@san.rr.com](mailto:cstcsd@san.rr.com) for posting to our website. Attach the documents to your email in MSWord, PDF, or JPG format. Include "CSTC – Forms" as the subject of your email.

Some suggestions received are:

- Conflict of Interest/Informed Consent
- Engagement Letter
- Partnership Basis Calculation
- Questionnaire
- Escrow Expenses
- Filing Instruction Letter

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## **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 guest to dinner one time at no charge to the May through November dinner meetings. Requirements:

- Guest must be a tax preparer
- First time to chapter meeting

Also tell them about the 1040 Running Start Seminar.

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## **RUNNING START – January 2008 Save Money**

**Early Bird** Running Start registration forms will be available *only* at our September & October Dinner meetings.

## **ESTATE TAXES**

During 2005, 45,000 Estate Tax Returns, Form 706, were filed. Over half of the returns reported no tax due – 55% / 24,800 returns.

IRS collected 21 Billion Dollars of estate taxes. Additionally, the states collected the State Death Tax Credit of 1.8 Billion Dollars.

California estates accounted for the largest portion of the estate taxes collected - 18.5% of the total / over 4 Billion Dollars. Over 55% of all estate taxes came from estates in five states, CA, FL, NY, MI, TX.

The IRS figures are "estimates based upon a sample".

Sources: IRS, Statistics of Income (SOI) Bulletin, Summer 2007 (IRS Publication 1136)

<http://www.irs.gov/pub/irs-soi/05es01fyf.xls>

<http://www.irs.gov/pub/irs-soi/05es02str.xls>

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## **IRS NEWS**

Form 8888 (splitting refunds) was projected to have upwards of 4 million users. Only 84,000 actually requested to split their refunds for TY 2006.

In 2005 the IRS collected \$2.2 trillion, equal to \$7300 per man, woman and child.

2009 (projected) all efileable forms will be amendable.

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## **2007 CHAPTER MEMBER BENEFITS**

As part of several motions passed in late 2006, the Chapter held a drawing of those in attendance at the August dinner meeting.

Go to our website and retrieve the February special issue that outlines all the 9 member benefits designed to make your education more affordable. Most benefits only require you to attend our dinner meetings.

## **CONGRATULATIONS**

Byrna Bicknell and Bill Fields both won a FREE Running Start registration for 2008.

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## **IN MEMORY**

**Howard Gordon**, CPA a partner in one of the Coachella Valley's biggest accounting firms, a radio broadcaster, a newspaper columnist and educator, died July 10, 2007 at age 68. Howard was a favorite speaker at many CSTC seminars.

See the memorial at [www.mmgccpa.com/passing.htm](http://www.mmgccpa.com/passing.htm).

## CLASSIFIEDS

### NEED A “RETROSPECTIVE APPRAISAL”?

Value for date of death, estate planning, divorce settlement, refinance or purchase? Licensed by CA and a Certified Residential Real Estate Appraiser. Call Skip DeGreef at (619) 977-7547. CSTC member.

**LOOKING FOR MORE CLIENTS:** East County preparer looking to expand. Contact Steve Comer at (619) 698-0202

**FOR SALE OFFICE FURNITURE.** Executive desk (mahogany lacquered, all wood), 2 box/file drawer pedestals and keyboard drawer. 72x36 w/1/4” beveled and polished glass top. Val at (619) 435-3131 or Val@westax.com

**FOR SALE-OFFICE FURNITURE.** Beautiful natural wood, high end three sided desk with glass top, two drawer natural wood credenza filing cabinet and chairs. All high quality for that look of success. Joe Foti at (619) 465-4739.

### WANT TO DOWNSIZE OR SEMI RETIRE?

I would like to expand my Scripps Ranch Practice. Steve Hughes at (858) 344-0000.

**WANTED: TAX PRACTICE.** EA looking to expand practice in the La Mesa area. If you’re thinking of selling all, or a portion of your practice call Kevin at (619) 507-7529.

**WANTED: MORE CLIENTS.** Looking to expand Mission Valley practice, call Terry at (619) 283-8055.

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## 2007 MEETING DATES

**October 18**

**Chapter’s 32<sup>nd</sup> Anniversary**

Lynn Freer, California Update

**November 15**

Larry Conway – Topic to be announced.

**December 13**

**Holiday Party**

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## ATTENDANCE

May Dinner Meeting	102 (previous high 87)
June Dinner Meeting	84
July Dinner Meeting	92
August Dinner Meeting	96
Chapter Membership	220 (August 25th, 2007)

## WELCOME NEW MEMBER

**JON CHOY**

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## NEWSLETTER ARTICLES & ADVERTISING

Submit your articles and ads to Terry Smith at (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 2007 issue is September 25, 2007.*

**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 editor.

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## CHARTER WEBSITE

We are averaging slightly over 500 hits a month.

Visit the San Diego Chapter’s website at [www.cstcsandiego.org](http://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](mailto:cstcsd@san.rr.com).

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## 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](mailto:cstcsd@san.rr.com). Let us know if you change your email address.

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## 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 EDUCATIONAL EVENTS

Also check out educational events listed at [www.cstcsandiego.org](http://www.cstcsandiego.org)

**East County:** Fall Workshops Sept 21 & 28 and Oct 5. 27 hours CE. Real Estate, Trust & Estate and Corporation Basics. Contact Ghana Bigsly @ (619) 801-0331 or [www.cstceastcounty.org](http://www.cstceastcounty.org). Dinner meeting 1<sup>st</sup> Tuesday 6 PM at El Cajon Community Center.

9/21 Real Estate Investors, Anton Ewing, CPA. 9 hours CE.

9/28 Trusts/Estates Basics. Sylvia Lang, EA & Jan Brown, EA. 9 hours CE.

10/2 Dinner topic-Ethics. Albert Cruz. 2 hours CE.

10/5 Corporations Basics. Paula Armstrong, EA. 9 hours CE.

11/6 Dinner topic-Estate Planning. Gary Quackenbush, Atty. 2 hours CE.

1/8/08 Running Start. Dave Gorsich and Mike Karll. 8 hours CE.

**North County:** Dinner meeting 2<sup>nd</sup> Thursday at Olympic Resort Hotel.

9/13 Dinner topic-Entities, Gary Quackenbush, Atty. 2 hours CE.

10/11 Dinner topic-IRS Sr. Stakeholders. Lori Cacioppo. 2 hours CE.

11/8 Dinner topic-Prob. Issues with Sch C. Anthony Bustos, EA. 2 hours CE.

1/5/08 Running Start. Dave Gorsich and Mike Karll. 8 hours CE.

**San Diego:** Mini Symposium Sept 5 & 6. 16 hours CE. Contact Greta Ward @ (619) 644-1752 or [abacus1@juno.com](mailto:abacus1@juno.com). Dinner meeting 3<sup>rd</sup> Thursday 5:30 PM at Handlery Hotel, Mission Valley.

9/11 – San Diego Chapter of CSEA, Dinner Meeting, Topics: “Sales Taxes on Internet Sales, Tobacco Taxes & Enforcement” & “When a Client Dies”. See [www.cseasandiego.org](http://www.cseasandiego.org)

1/03 Running Start. Dave Gorsich and Mike Karll. 8 hours CE.

1/04 Running Start. Dave Gorsich and Mark Karll. 8 hours CE.

**South Bay:** Dinner meeting 4<sup>th</sup> Tuesday 6 PM at Anthony’s Chula Vista.

9/25 Dinner topic-TBA

10/23 Dinner topic-TBA

11/27 Dinner topic-TBA

**Temecula:** Dinner meeting 1<sup>st</sup> Wednesday 5:30 PM at Boston Billies.

9/12 Dinner topic-IRS Collection Issues Carole Nelson, EA 2 hours CE.

10/3 Dinner topic-TBA

11/7 Dinner topic-TBA

12/12 Dinner topic-Ethics. John Keil, EA. 2 hours CE.

**CSTC Society:** CSTC Tax Bridge to 2008 December 3 & 4. [www.cstcsociety.org](http://www.cstcsociety.org). 16 hours CE.

9/10 Fundamentals of Income Tax, Ruth Godfrey, EA, 60 hours CE.

9/14 LLC’s, Beanna Whitlock, EA 8 hours CE.

9/21 HOH & RAR/Pensions Workshop, FTB & Robert Mitchell. 8 hours CE.

## SAN DIEGO CHAPTER

### OFFICERS

#### President

**Rose Carter**

(619) 698-0508

*E-mail:* racarter@sbcglobal.net

#### 1<sup>ST</sup> V.P. – *Education & Speakers*

**Steve Comer**

(619) 698-0202

*E-mail:* scomer@tfs-lm.com

#### 2<sup>ND</sup> 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

### BOARD OF DIRECTORS

#### **Nadine Allevato — *Membership***

(858) 271-1199 or (858) 549-9500

*E-mail:* nadine8@san.rr.com

#### **Tony Applebaum — *Nominations***

(619) 237-7290

*E-mail:* tony@appletaxgroup.com

#### **Shirley Henry-Bisantz — *Hall of Fame***

(602) 224-9038

*E-mail:* shirley@kachinaranch.com

#### **Val Daigle — *Gov't Affairs/IRS Liaison***

(619) 435-3131

*E-mail:* val@westax.com

#### **Mari Jo Hughes**

(619) 397-5360

*E-mail:* johughes@pacbell.net

#### **Kevin McCully**

(619) 507-7529

*E-mail:* kevinmccully@cox.net

#### **Greta Ward — *Fall Education/Speakers***

(619) 644-1752

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### CHAPTER OFFICE

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#### **Newsletter Editor**

**Terry Smith**

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#### **Web Site**

**Larry McClellan**

(858) 278-1164

*E-mail:* cstcsd@san.rr.com

## 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 @ (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 @ (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** — 2<sup>nd</sup> & 4<sup>th</sup> Thursday of each month at 7:30 am, at Coco's Restaurant, 5550 Lake Murray Blvd, La Mesa.

Contact Jan Brown @ (619) 464-1041.

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## 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  
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