



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

## California Society of Tax Consultants San Diego Chapter Newsletter • December 2007

### *Holiday Party*

**Date** Thursday, December 13, 2007

**Where** Handlery Hotel & Resort  
950 Hotel Circle North  
Mission Valley, San Diego, CA

**Times** 6:00 – 7:00 p.m. Registration & Social  
7:00 – 10:00 Dinner & Entertainment

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

**Menu**

- Salad, Chef's choice
- Filet Mignon with Drunken Shrimp
- Wild Rice Blend
- 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, Dec 12<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.

### **NEW**

**Confirmation** of your on-line dinner reservation made  
via our website will be emailed to you within 24 hours.

If you do not receive a confirmation  
please call 800-994-4782

### **HOLIDAY PARTY**

MUSIC BY "THE PLAYERS"

### **BENEFIT ORGANIZATION/CSTC CHARITY SENIOR COMMUNITY CENTERS**

**MISSION:** The center serves 200 home delivered  
meals daily and they are gearing up to serve 500 on  
Thanksgiving and Christmas at three different sites.

Items that seniors can always use are: razors,  
shaving cream, Ensure, and all types of kitchen utensils.

**"1040 Running Start Update" Seminar**  
**The Best Federal & California Income Tax Update**  
**in San Diego County**  
**Register Now to Save \$\$\$**

Federal and California Update presented by David Gorsich, E.A. and Michael Karl, E.A.

Price / Lunch Included

\$ 160.00	Members	through	December 18, 2007
\$ 175.00	Non-Members	through	December 18, 2007
\$ 175.00	Members	after	December 18, 2007
\$ 195.00	Non-Members	after	December 18, 2007
\$ 200.00	All Walk-ins without Paid Registration.		

See Page 6 for Details

### **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.

### **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.

## PRESIDENT'S MESSAGE

Dear San Diego CSTC Members;

Last month we had a great turnout at our November dinner meeting. Katie and Lori from the IRS were our guest speakers and as usual they were very informative. They will be attending our Running Start this year.

**Running Start 2008** will be held at the Handlery Hotel, January 3 & 4, 2008

**Our CSTC San Diego Chapter Office will be moving as of January 1, 2008.** We have no need for a chapter office as you get all the latest and greatest information in our Newsletter. As of now, the president (Rose Carter) will take on the communication responsibilities for the Chapter. I want to thank Larry McClellan and Heather Santineau for all the years servicing the chapter office. The January issue will have more information on this move.

We are looking forward to our **Holiday Party on Dec. 13<sup>th</sup>**, less than 2 weeks away. Our holiday committee has put together a very nice evening with live music by our own Kevin McCully, and his band, **"The Players"**. So bring your dancing shoes and be ready to dance the evening away.

**Our Charity Program this year will be the Senior Community Centers.** This program provides many services to seniors as well as delivering food throughout the San Diego area. As always our CSTC membership are very generous in giving, so let's help out this organization. Keep in mind, one day these may be services we may come to need in the future.

Lastly, **I want to applaud the Officers and Board of Directors** for their outstanding efforts they have given to our chapter and the volunteers that have given their time on all other projects that could not have been possible had they not volunteered in order to make this chapter run smoothly. We have a great chapter to be proud of and the professionalism that we portray is noticed by many.

Your Board of Directors came up with various "Member Benefits" that we have never had in past years. They did a superb job in demonstrating their creativity where all members would greatly benefit. I hope that you all took advantage them. These are benefits that will be revisited yearly by the new Board.

I would like to thank all 14 new members that have joined this year. I hope you take advantage of all the benefits that are available to you. The networking of our membership is very valuable. You will find that the education programs and the people you meet in our organization are very valuable and something you just

can't get out of a book. Get involved and make yourself known and you will feel the same as I do, you can't belong to a more rewarding organization.

Use our newsletter as a wealth of information. Our Editor and Web Master devote a lot of time to create a great product and we know that other chapters read it as well.

Please join us at our Holiday Party, it will be a festive evening. To everyone and their families, have a wonderful and safe holiday.

Happy Holidays to All

Rose Carter, Chapter President

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## BOARD OF DIRECTORS MEETING

The next meeting of the Board of Directors is **Thursday December 13<sup>th</sup>, 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 @ (619) 698-0508 or e-mail: racarter@sbcglobal.net.

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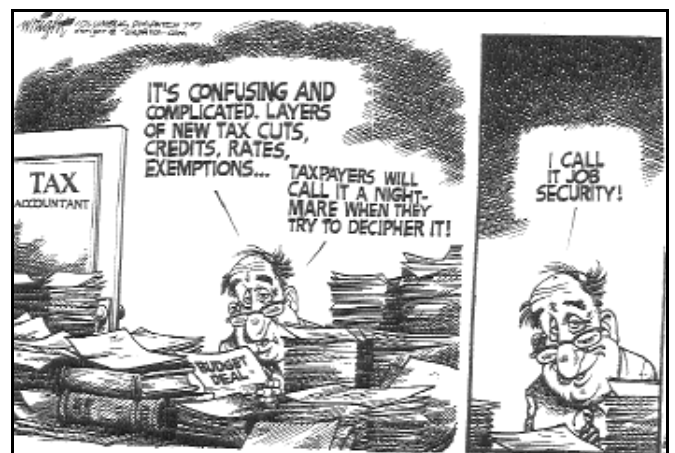
## 2007 CHAPTER MEMBER BENEFITS

The 2007 San Diego Chapter Member benefits are posted on our website and in the February 2007 chapter newsletter. There are nine member benefits designed to make your education more affordable. Most benefits only require you to attend our dinner meetings.

### MEMBER BENEFIT CHANGE

Due to book ordering deadlines the Board of Directors voted on October 18<sup>th</sup> to eliminate the choice of ordering a Quickfinder or Tax Book 1040.

Member benefit #6 now offers a Free Quickfinder **ONLY** for members who meet the qualifications.



## CLASSIFIEDS

**FOR SALE:** Office furniture & equipment-desk, bookcases, file cabinets, chairs, fax, printer blinds, and plants. Priced to sell. Kevin (619) 698-0202

**FULL CHARGE BOOKKEEPER NEEDED:** Small office seeking full time bookkeeper to handle multiple clients. Experience in AME and QuickBooks. Flexible hour's available if needed. Ed (858) 560-4146 x 4.

**TAX PREPARER OR ACCOUNTANT** needed for upcoming season. Experience required with personal tax preparation. Full payout Full/Partime available. Vista office. Fax resume (760) 643-4164 or tlenhoff@fwg.com.

**OFFICE HELP NEEDED:** Partime to fill hours during season, Spanish helpful, Terry (619) 283-8055.

**OFFICE SPACE KEARNY MESA:** Available 12/15 lease required. Elaine Woodson (858) 277-8750, Tue-Thru 9-5.

**TAX PREPARER:** Coronado office seeking EA/CTEC. 3+ yrs exp. and familiar w/Lacerte. Duties include data input of mail-in/drop-off clients. Hours flexible, Feb 1 thru April 15<sup>th</sup>. Fax resumes w/salary history to (619) 435-4657 or info@westax.com.

**1041 FIDUCIARY CLIENTS:** Very experienced preparer looking for more 1041 clients. Intimidated by these returns or just not comfortable preparing them? I am interested in purchasing just the 1041 work. Val Daigle (619) 435-3131 or val@westax.com.

**FOR SALE:** Brand new Bali 1" metal blinds (2), 28"Wx48"H, Alabaster, ext mount hardware, \$25 or both for \$40. Call (619) 435-3131.

**OFFICE SPACE-SCRIPPS RANCH:** 10.5X14.75. Atrium view, large windows, full service. Les@fee-only-planner.com or (858) 547-1845.

**TAX SPECIALIST NEEDED:** San Diego office seeking EA for next season. 5+ years experience with Federal and Cal returns and be familiar with Lacerte and Quickbooks. Full time Feb 1 thru April 15, 2008. Send resume and salary history to Cheryl@sdctax.com.

**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 (619) 977-7547. CSTC member.

**WANT TO DOWNSIZE OR SEMI RETIRE?** I would like to expand my Scripps Ranch Practice. Steve Hughes (858) 344-0000.

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

**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 (619) 463-3611 x 305.

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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 January 2008 issue is December 20, 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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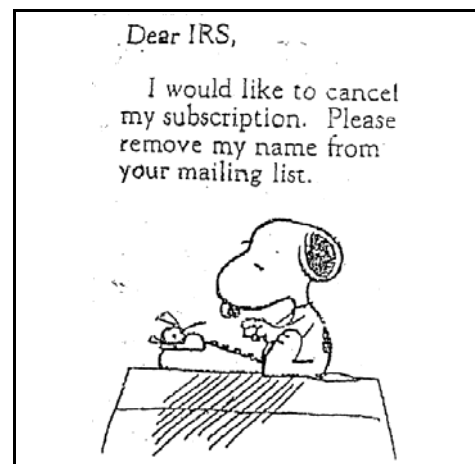
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## SAN DIEGO CHAPTER NEWSLETTER

### 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. Let us know if you change your email address.



## TAX NEWS

### IRS

The IRS is looking hard at **delaying the start of its filing season**, set to start January 14, if Congress fails to pass legislation by mid December. At issue is how to handle what could be a dramatic increase in the number of people facing a higher Alternative Minimum Tax.

It will take about 7 weeks after a bill is passed and signed into law to do the necessary programming and testing before those forms could be presented to the public.

**Interest Rates** for calendar quarter beginning January 1, 2008 will drop by 1 %. The new rates:

7% for overpayments

7% for underpayments

9% for large corporate underpayments, and

4.5% for the portion of a corporate overpayment exceeding \$10,000.

The **Standard Mileage Rates for 2008** will be:

50.5 cents per mile for business miles  
(48.5 cents in 2007)

19 cents per mile for medical or moving purposes  
(20 cents in 2007)

14 cents per mile charitable driving (same as 2007)

### FTB

#### Estates In Court Probate Proceedings Must Give Notice To FTB

An administrator or executor of a deceased person's estate is required to provide notice of the estate's administration to FTB no later than 90 days after the date letters are first issued by the Probate Court to a general representative. Also, any estate opened on or after July 1, 2008 must provide to FTB notice of the estate's administration.

The law applies to estates in which probate proceedings begin after July 1, 2008 and also to estates in which probate proceedings have already begun prior to July 1, 2008, but no petition for final distribution has yet been filed. (*California Probate Code Sec. 9202(c), AB 361 Stats. 2007, Ch. 105*)

Comment - Tax Professionals advising clients regarding filing California Estate Income Tax Returns, Form 541, need to be aware of this new California Law. The law applies to Estates in Court Probate proceedings, not to Trusts.

## MAIL OVER 13 OUNCES POSTAGE RATES UNCERTAIN

US Postal employees are providing conflicting information for the postage rate for mail over 13 ounces.

The most recent information is the minimum Priority Mail Rate of \$4.60 applies to mail over 13 oz, (not over 16 oz as required by previously rules).

The article in the November issue of the chapter's newsletter stated mail between 13 & 16 ounces could use 17 cents for each ounce above 13 ounces. This information "may" be incorrect depending on who you speak with at the USPS. The USPS website, [www.usps.com](http://www.usps.com), will calculate the rate to be \$4.60.

### "MAILING TAX RETURNS TO CLIENTS"

**Mail over 13 ounces with Postage Stamps cannot** be deposited into a USPS collection box or left for pickup by a mail carrier. The mail must be taken to a Post Office or Postal Contract Station.

If you use private **Meter Postage** or the USPS's "Click N Ship" metered postage you **can** deposit the mail into a collection box or have your mail carrier pickup the mail.

### MEMBER SURVEY

#### How do you plan to get tax returns to your clients because of the new postal rules?

1. Use Postage Stamps and take to Post Office or Contract Station
  2. Use Private Metered Postage
  3. Use USPS's on line "Click N Ship" postage
  4. Email copy of tax returns to clients
  5. Client Pickup tax returns at preparer's office
- Let CSTC members know what you plan to do.  
Go to the Chapter's website at [www.cstcsandiego.org](http://www.cstcsandiego.org).

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### ATTENDANCE

May Dinner Meeting	102
June Dinner Meeting	84
July Dinner Meeting	92
August Dinner Meeting	96
September Dinner Meeting	97
October Dinner Meeting	126
November Dinner Meeting	91
Pechanga Mini Symposium	96
Running Start Early Birds	96
Total Running Start	160
Chapter Membership	204 (November 2007)

## TAX EDUCATIONAL EVENTS

Registration Forms and additional information at [www.cstcsandiego.org](http://www.cstcsandiego.org).

Also check out other educational events in San Diego County

### **NEW** *San Diego Wildfires Seminar*

December 12, 2007 • 1:00 p.m. to 5:00 p.m.

Presented by CSTC North County Chapter  
\$70.00 for members and \$85.00 for non-members  
4 Hours of Federal CE Credits

### **"1040 Running Start Update" Seminar**

8 hours CE

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

January 3 & 4 (Thursday & Friday) - in San Diego

January 5 (Saturday) - in Escondido

January 8 (Tuesday) - in El Cajon

### **2008 Quickfinder Seminar**

January 9 - Presented by CSTC South Bay Chapter

### **Rescheduled Tax Class**

#### **"Applying Integrated Tax, Estate And Financial Planning"**

January 18<sup>TH</sup>, 2008, 8:30-3:30 at National University, 9388 Lightwave Ave, San Diego  
Presented by CSEA San Diego Chapter. Contact Elaine Smith at (619) 562-7671.

#### **East County Chapter: [www.cstceastcounty.org](http://www.cstceastcounty.org)**

Dinner meeting 1<sup>st</sup> Tuesday 6 PM at El Cajon Community Center.

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

#### **North County Chapter: [www.cstcsociety.org/NORTHCTY](http://www.cstcsociety.org/NORTHCTY)**

Dinner meeting 2<sup>nd</sup> Thursday at Olympic Resort Hotel.

12/12/07 – ***San Diego Wildfires Seminar***

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

#### **San Diego Chapter: [www.cstcsandiego.org](http://www.cstcsandiego.org)**

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

1/03/08 - ***Running Start Seminar***. Dave Gorsich and Mike Karll. 8 hours CE.

1/04/08 - ***Running Start Seminar***. Dave Gorsich and Mark Karll. 8 hours CE.

#### **South Bay Chapter: [www.cstcsociety.org/SOUTHBAY](http://www.cstcsociety.org/SOUTHBAY)**

Dinner meeting 4<sup>th</sup> Tuesday 6 PM at Anthony's Chula Vista.

1/9/08 - ***2008 Quickfinder Seminar***

#### **Temecula Chapter: [www.cstcsociety.org/TEMECULA](http://www.cstcsociety.org/TEMECULA)**

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

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

#### **CSTC Society: [www.cstcsociety.org](http://www.cstcsociety.org)**

12/3 & 12/4 CSTC ***Tax Bridge to 2008*** 16 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

*E-mail:* abacus1@juno.com

### CHAPTER OFFICE

7827 Convoy Ct. #403, San Diego, CA 92111-1218

(858) 278-7954 • Fax (858) 278-9327

#### **Newsletter Editor**

**Terry Smith**

(619) 283-8055

*E-mail:* realtaxes@aol.com

#### **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 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.

**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 at (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 92111-1218  
Tel (858) 278-7954 • Fax (858) 278-9327  
Web Site: www.cstcsandiego.org  
E-mail cstcsd@san.rr.com
- **CSTC SOCIETY OFFICE:**  
**NEW Address, Phone & Fax**  
12419 Lewis St #106  
Garden Grove. Ca 92840-4672  
Tel (714) 750-2782 • Fax (714) 750-2722  
Web Site: www.cstcsociety.org.  
E-mail: cstcsociety@sbcglobal.net