



CSTC Greater Long Beach Chapter Newsletter

SOCIETY CORPORATE OFFICE

California Society of Tax Consultants

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www.cstcsociety.org

MISSION STATEMENT

To promote professionalism by providing quality educational events for tax professionals, creating and encouraging networking opportunities for members, and advocating professional standards and positions within the tax industry.

GLB Chapter Meetings Are held at:

Lakewood Country Club
3101 Carson Street
Lakewood, CA 90712

Call for Reservations:

Marie Chambers @ 323/585-9927

Call-in Deadline: The Wednesday prior to the meeting.

Morning Educational Meeting

Cost:

\$30.00 Members with RSVP

\$35.00 Members no RSVP

\$40.00 Guests

Meeting: 8:45 to 12:00 Noon

January thru April 3 hours CE/ea

Evening Educational Meeting

Cost:

\$35.00 Members with RSVP

\$40.00 Members no RSVP

\$45.00 Guests

Meeting: 6:00 to 9:15 P. M.

April thru November 2 hours CE/ea

Board Meeting: 4:30 to 5:45 P.M.

April thru November

Officers, Directors, Board Volunteers

For reservations to one of our morning or evening educational meetings, call:

Marie Chambers @ 323/585-9927.

*There is no meal guarantee without a reservation. **Call-in Deadline: The Wednesday prior to the meeting.***

If you have not yet signed up on our Permanent Meeting List and wish to do so, please contact Marie Chambers @ 323/585-9927



The Greater Long Beach Chapter of CSTC meets monthly and offers Continuing Education. Our Chapter has over 90 members, which includes CTEC registered tax preparers, Enrolled Agents, CPA's, and others in the tax profession. If you are looking for tax knowledge, how to manage your business, or want to share experiences and networking with statewide tax professionals, you should attend one of our events.

Upcoming Meetings and Events:

06/30/10: "IRS Representation & Intervention" Speaker: Paul Payne

1000-CE-3079

2 Hours Federal

Continued:

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Did YOU Know???

What Do You Think?

Classified Ads

Upcoming Meetings and Events:

- 07/28/10:** David Eastis: Exemp Orgs
08/25/10: Lynn Freer: CA Tax Issues
09/29/10: David DuVal on Ethics
10/27/10: Practice Management, Roundtable Discussion
11/17/10: Keith Kershner, of the IRS: IRS Hot Topics; also, elections
12/15/10: Holiday Party, Installation of new Officers & Board Members

Menus:

06/30/10: Mexican buffet – Tortilla Chips and Salsa, Mexican Caesar Salad, Chicken fajitas, Refried Beans, Mexican Rice, Pico de Gallo, Guacamole and Sour Cream

07/28/10: Plated – Grilled Chicken with Lemon Herb Sauce, Garlic Mashed Potatoes

08/25/10: Pasta buffet – Seafood Fettuccini with Bay Shrimp and Scallops, Pasta Primavera

09/29/10: Italian buffet – Caesar Salad, Penne, Linguini and Cheese Tortellini served with Alfredo, Pesto and Marinara sauce, Meatballs and Italian Sausage, Garlic Bread

10/27/10: Plated – Pork Loin with Caramelized Pearl Onions and Pan Drippings, Rice Pilaf

11/17/10: Plated – Turkey, Pecan Stuffing, Giblet Gravy, Cranberry Relish, Mashed Potatoes

12/15/10: Plated – Honey-Maple Glazed Ham, Sweet Potatoes

All dinners include salad and dinner rolls (except Mexican dish comes with tortillas) and dessert.

Fish and vegetarian dinners are available upon special request with reservations.

Vegetarian dishes are usually: Penne pasta w/marinara and steamed vegetables. Chefs "choice" Fish.

Greater Long Beach Chapter Officers and Board Members

PRESIDENT:
Dennis Kaho, 562/421-8523

1st VICE PRESIDENT:

John Murrill, 562/981-2900
tigerjohn@earthlink.net

2nd VICE PRESIDENT:

Nancy Spiegel, 714/527-3065
nsiegel@pacbell.net

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taxmarx@yahoo.com

SECRETARY:

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dmlirea@aol.com

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lemaster@pacbell.net

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mariechamberstax@sbcglobal.net

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jen@jenhorton.com

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Jim.jr4@verizon.net

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franoatridge@hotmail.com

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Carol Lalli

Nikki LeBrun, 310/534-3492
nlebrun@sbcglobal.net

Bob Mitchell, 714/622-3188 x 271
bob.mitchell@nrservices.com

Congratulations !!!

Steve Shulman

"Wear Your Name Badge"

May 2010 Winner
Steve Schulman

Steve will receive half off the price of his next attendance to one of CSTC GLB's Evening Educational Meetings.

Come to this month's Evening Meeting – and don't forget YOUR name badge!

Wear your **name badge** and have a chance to receive **half off** the price of your next Evening Education meeting.

YOU may be the next winner!

President's Corner . . .

June...and we are half way through the 2010 tax year.

The 2008 CP2000 letters are in the mail from our "friends" at the IRS. I have gotten two referrals this week. It is time to get out the tear stained letters again for a response.

The month of June is my catch up time for home repairs and improvements. The front porch is now covered in tile and the house trim is getting a fresh coat of paint.

Thanks to all for your support of the Summer Tax Symposium. Hope to see you at the June 30th Chapter dinner meeting.

Dennis

2nd Vice President...

Nothing to Report

Nancy Spiegel

Treasurer

Tax News – June 2010

Opening day of Tax Symposium in Reno, Katie Williams, IRS Stakeholder Liason, provided us with an update on the new tax preparer guidelines.

Unfortunate news for our CTEC members is that they will not be grandfathered in, and will be required

to take a competency test within three years.

Most immediately, everyone who prepares a tax return for compensation, including enrolled agents, CPAs and attorneys must obtain a PTIN. Previously, a PTIN was available for use of paid tax preparers who did not wish to disclose their Social Security number on returns that they prepared. The new requirement for preparers is that a PTIN is required, and must be registered with the IRS. Preparers who already have a PTIN were urged to re-register PTINs with the IRS by December 2010, and to acquire a number for anyone, including office staff who prepare, or assist in preparing a substantial portion of tax return. Usage of the PTIN will become mandatory and a renewal and user fee will be required every three years.

Tax return preparers applying for, or renewing a PTIN will be subject to tax compliance checks. These checks will be limited to determining whether the preparer has filed all required tax returns and paid, or made proper arrangements with the IRS for the payment of any Federal tax debts.

As of the date of Symposium, all information on content of testing of unenrolled preparers was recommendation only, but we will keep you informed, as more information is released.

Barbara Cleary

Membership Corner . . .

Nothing To Report

*Stephen Bruce
The Membership Guy*

The Birthday Corner:

June

Happy Birthday To:

James J. Moriarty, Jr.

Sherrill E. Overfield

Stephen L. Bruce

John M. Simon

Thelma Almendarez-Ryder

This birthday list is currently-temporarily complete!! I know our membership will be continually growing and I'll be asking the new people for their birthdates. Thank you for your cooperation.

If you haven't already done so, please contact Hal LeMaster @ 714-750-1796 to complete the list and/or to make corrections for future newsletters.

Hal LeMaster

For those of you who have not heard, Hal has a new grandchild – Samuel Thomas LeMaster, born to Drs. Christopher & Shannon LeMaster, May 23, 2010. Sam was 8 lbs 12 oz, and 21 inches.

Congratulations to Hal and his family on their new arrival!!

Notes from Nikki . . .

Society Calendar

Support Society Education Programs!!!

- 7/19/10 Society BOD meeting – TBA
- 9/20/10 Society BOD meeting – TBA
- 11/15/10 Society BOD meeting – TBA

- 12/2-12/3/10 Tax Bridge to 2011 TBA

Society News . . .

The Society Board of Directors 2 day meeting was held on Friday, May 7th and Saturday, May 8th at the Crown Plaza Resort Hotel, in Garden Grove. This meeting was for all CSTC President's, 1st VP's and any other Chapter Board members that wanted to participate. We had a very good turnout again this year. The first day included an update from our IRS Liaison, Katie Williams on the upcoming national Tax Preparer Registration program and all the Society committees planned their strategies for 2010 as well as put into action all those plans for 2010. Katie also reviewed the new information on the New Hire credit, Health Care Tax

credit and the new Draft 941form. To keep up with the latest news on the Tax Preparer program go to the IRS website and print out Pub 4832. ***Everyone needs to be sure to re-register your current PTIN numbers between 9/1-12/31/10.*** If you do not already have a PTIN number you need to get one now thru e-services so you can process returns during the next tax season!! There will be fees for PTIN numbers and testing, but the amounts have not been determined yet. PTIN numbers will be required for filing tax returns – not social security numbers. ***CSTC will be updating everyone as this program progresses as well as information on the testing.***

There were several motions passed for approved education programs by the Chapters. In addition, a motion passed for all "On-Line Education" to be provided by Society only. The Society "On-Line" education programs will replace the Society Classroom Series that was put on hiatus for 2010. Chapters will not be able to offer on-line classes as they are now doing the workshops that Society was previously offering. The Membership & Public Relations committees will be going to chapters for donations to update our website. They have set a budget for \$5K and hope to have the website updated by 8/31 with links and search engine enhancements. ***This project cannot proceed until the committee has received or gotten commitments for the funds.*** A motion was also passed regarding new chapter formation requiring 20 petition signatures, instead of 15, to start a new chapter. Looks like a new "South Orange County" chapter is close to coming on board. They currently have 14 signatures on the petition – only 6 more to go and it can come before the BOD for approval!! There will be more Bylaw changes for the annual ballot, one of which will now include the CSTC Mission Statement as part of the Bylaws. The BOD will be receiving the CSTC "Privacy Policy" for review to vote on at the July meeting, which will be included in our P & P's. We hope to have the complete minutes from the 2 day meeting posted to the website shortly along with the 1/14/10 minutes that were approved at this meeting.

If you missed the Summer Symposium this year, you missed a great time with your colleagues!!!

We are very happy that the economy did not put a damper on this year's attendance and we had the same number of attendees for 2010 as we had in 2008 in Reno. An additional session for credit was given by IRS on the new Tax Preparer Registration program that almost everyone attended. Our talented CSTC Hee-Haw Speakers provided the fun entertainment with "**Patsy DeCline**" returning for an encore performance. David Eastis gave us a fun new income tax interpretation of John Denver's "Country Roads" song on his guitar that everyone got involved in with the chorus. We had a "sell out" crowd for the Comedy Club that everyone seemed to enjoy. **Mark your calendars now for next year's 25th Annual Summer Tax Symposium** that will be held at The Orleans hotel in Las Vegas, the larger sister property of the Gold Coast. The dates will be 6/5-6/8/11 and the room rates will be \$40 per night. There will also be special surprises and speakers as we recognize the 25th anniversary of this Society event. Watch for upcoming details and information for participating in our Sunday night entertainment with a "50's" theme.....GLB members that attended this year will receive their rebate checks at our June 30th meeting.

In addition to my regular Symposium Committee, I want to give a very special "Thank You" to our GLB members that helped with the Summer Symposium. I couldn't have done all of this without your helping hands and as usual, you stepped right up to the plate to help me make this such a successful program!! Thank you to Stephen Bruce, for our set-up & participating in the Sunday night entertainment; David Eastis for Sunday night entertainment; Diane Kucera & Shirley Blanton for Registration; Room Monitors Stephen Bruce, Barbara & Tim Cleary, David Eastis, Jim & James Hicklin, Diane Kucera and Fran Oatridge; Chapter Gifts all of GLB and Fran Oatridge. Your help definitely made a difference.

In June and July, we will be adding in more "On-Line" education topics ranging from 2 hours of credit to 20 (40) hours of credit. We are very excited to add in these new sessions for CSTC. The 2 existing sessions will also be updated so the information is current. We will also be adding the Symposium 20 hour EA Cram Course, which will become 40 hours for on-line. Other sessions scheduled to be added include but are not limited to, "Home Based Business"; "Preachers, Teachers & Other Tax Creatures"; "990 Overview" and "California Differences". There are a couple more that have not been titled as yet. Any suggestions for additional classes are welcome, so please contact Nikki LeBrun with your ideas.

CSTC has professional-
logo-long-sleeved shirts that are for sale. The shirts are \$32 each. If you are interested, please contact Beverly Switzer at 714-750-2782.

**Respectfully submitted,
Nikki LeBrun, CSTC President**

Chapter Calendar

4:30 PM to 6:00 PM – Chapter Board of Directors Meetings (Open to members)

6 PM – 9:15 PM
Evening Education Meetings on 6/30/10; 7/28/10; 8/25/10; **9/29/10** (please note the change in the date); 10/27/10; 11/17/10; and

Christmas Party & Installation of new Officers on 12/15/10

Secretary's Chapter News. . .

Many thanks to all who came out for our evening education meeting on Wednesday, May 26. Brian Chou, an attorney from the firm Bezaire Ledwitz & Associates APC, gave us a talk about estate taxes and planning. It was a great opportunity to get a refresher course about the importance of estate planning for our clients. I really enjoyed hearing his interesting stories!

Your chapter board is busy making arrangements for the remaining chapter meetings for 2010. Please

keep your eye on your chapter newsletter for all the latest. Our next evening meeting will be held June 30. Please check out the newsletter for the speaker(s) and topic(s). And as usual, if you aren't on the PERMANENT dinner list, please be sure to call Marie Chambers before Wednesday June 23 to let her know you will be attending. We need to make sure that the Country Club has an accurate head count for the meeting.

We had the usual name badge drawing at the May meeting. Steve Shulman again won half-off of his next chapter meeting. Congratulations Steve!

I would like to take this opportunity to remind all of you to send in your membership dues renewal. Your chapter board values each and every one of you. We want you to be an active member. We want you to attend the chapter meetings. We want you to be proud to be a member of this organization. So, please do send in your membership dues now.

I'm looking forward to seeing you at the next meeting.

Donna Miller, secretary

Greater Long Beach Chapter Benefits . . .

Discount pricing to all Chapter Educational events *with reservations*. Attend the Roundtable **Morning Educational** meetings January through April and bring in your **problem tax returns**. We'll help you find a **solution** to your problem!!

Receive **9** issues of the **Greater Long Beach Chapter** newsletter **free** (via e-mail).

At least **34 hours of quality Continuing Education** offered each year by the Greater Long Beach Chapter.

Attend **9 meetings** from October 2009 to September 2010 and receive a "Free" **resource book discount of approximately \$46**. Chapter Members get **discounted pricing** on all tax resource books.

Wear your **name badge** to the Evening Education meetings and have a chance to receive **half off** the price of your next Evening Education meeting.

Free advertising for chapter members in our chapter newsletter.

Other Chapters' News . . .

FOOTHILL: 1st Thursday of the month. Call Carmen Hustad for information and reservations @ 909/595-6032. Their meetings are held at the American Legion Hall, 14929 E. Clark, City of Industry at 6:00 P. M.

LOS ANGELES: 1st Tuesday of the month. Call George Yen for information and reservations @ 562/947-2918. Their meeting is held at the Taix French Restaurant at 1911 Sunset Blvd. in Los Angeles at 7:00 p.m.

INLAND EMPIRE: 3rd Wednesday of the month. For information and reservations, call 888/853-9670 and leave a message with your request. Their meeting is held at the Double Tree Hotel Claremont, 555 W. Foothill Blvd., Claremont at 6:00 P. M.

ORANGE County: 2nd Wednesday of the month. Call Fred Saah for information and reservations @ 714/879-9880. Their meetings are held at The Phoenix Club, 1340 S Sanderson Avenue in Anaheim at 6:00 P. M.

Chapter Policies:

An important reminder about our chapter policies: Please Review: *In order to get proper credit for your payment, PLEASE note on your sign-in if you are paying cash, or put your check number by your name.*

Another reminder about Chapter policy: meals are **not guaranteed** without a reservation. Call-in Deadline is the Wednesday prior to the meeting.

If you are **unable to attend** a meeting, please call Marie Chambers @ 323/585-9927 by the Call-in

Deadline to cancel your reservation, or you will be billed!

All **no-shows** of reservations will be billed back to you, if not canceled by the Call-in Deadline. Our treasurer, Barbara Cleary, will be keeping track of this procedure. The Country Club bills us for all meals reserved and we must pay whether you show up or not. Thanks for your co-operation.

Unforeseen circumstances are always taken into consideration on a case by case basis.

Note to Greater Long Beach Members:

There is a bulletin board available to CSTC members at the CSTC Website, www.cstcsociety.org

It is okay to use the CSTC logo on your letterhead. But you must always add "**Member of ...**" or "**Member since ...**" when using the logo.

When you change your e-mail address, telephone number, or your mailing address, **PLEASE** notify both the chapter and the society office, **and the current Newsletter editor** at cstcglb@gmail.com.

New updates for TheTaxBook . . .

New updates for TheTaxBook can be retrieved by going to the website: www.thetaxbook.com/updates.asp

Did YOU Know???

The CSTC Summer 2010 Tax Symposium held in Reno, Nevada, was a tremendous event. The speakers were fabulous and the information invaluable... soooooo ...

Did YOU Know???

The California Board of Equalization has already collected more than \$700,000 in penalties by requiring businesses receiving \$100,000 or more in gross receipts in a calendar year to register and file catch-up sales and use tax returns for 2007, 2008, and 2009.

(folks, this is a PROVEN revenue generator for the State of California, and it is NOT going away)

Did YOU Know???

Teacher expenses may qualify to be taken as a Schedule A Charitable Contribution providing the taxpayer with a deduction higher than the 1040 Page 1 Adjustment limit of \$250.

Did YOU Know???

An LLC is taxed by default as a sole proprietor when there is one member, or as a partnership when there are two or more members. If the LLC wants to be taxed as a C-corporation, file only form 8832; if the LLC wants to be taxed as an S-corporation, file only form 2553.

Did YOU Know???

The *Making Work Pay Credit* is back for 2010 **and** there will be an automatic payment of \$250 for all social security and certain other government pension recipients.

Did YOU Know???

If a peer or colleague relies upon advice you give on a tax matter for their client, you may be held responsible as having substantially prepared that portion of the federal tax return for their client. Under the new IRS rules, you may be liable for a tax return preparer penalty **if** the IRS determines that portion of that tax return has been prepared incorrectly.

(This may incline you not to offer advice to a peer or colleague with regard to a tax situation for which you have no first-hand knowledge.)

Aloha & Mahalo – Jen, your Editor

What do you think?

This Month's Question:

Here is your chance to have your voice heard! For 2011, what are topics for presentation you would like to see in our Evening Educational Program?

Please take a moment to consider this month's question, then eMail a brief response to be posted in next month's newsletter.

Responses should be **limited** to no more than **300 words** so that everyone may have a chance to participate (a paragraph is generally about 100 words)

eMail to: cstcglb@gmail.com

Aloha & Mahalo – Jen, your Editor

Last Month We Asked:

What is your primary concern with respect to the passage of The Patient Protection and Affordable Care Act?

Those who attended the CSTC Summer 2010 Tax Symposium in Reno Nevada were able to attend a last-minute seminar presentation by Teri Malone, Outreach Officer, IRS Oakland; Katie Williams, Stakeholder Liason, IRS, San Diego; and Marc Zine, Stakeholder Liason, IRS, Sacramento.

Their most vehement topic of discussion was titled, "Upcoming Changes for Federal Tax Return Preparation." Needless to say, this presentation was well attended. Following are some of the least understood issues with regard to the new PTIN Registration and process:

Definition of a tax return preparer: any individual who is compensated for preparing, or assisting in the preparation of, all or substantially all of a federal tax return or claim for refund. This definition includes federal payroll tax returns as well. What this means is that many individuals not previously considered tax return preparers will now be required to obtain a PTIN... i.e. Pro Advisors that prepare payroll for clients, any bookkeeper paid for the preparation of client payroll tax returns, etc.

PTIN Registration & User Fee:

All tax return preparers will be mandated to use their PTIN on all federal tax returns which they prepare after December 31, 2010. The PTIN is subject to renewal each period (the

period is likely-to-be every three (3) years), and a User Fee will be charged by the IRS upon each renewal. While not yet determined, the User Fee under discussion is between \$75 - \$300 each period.

Tax Compliance:

Tax return preparers applying for or renewing a PTIN will be subject to tax compliance checks to determine whether that tax return preparer has filed all required tax returns for themselves and paid, or made arrangements to pay, any federal tax debts.

Continuing Education Required:

The IRS will establish continuing education requirements for all tax return preparers *who are **not** attorneys, certified public accountants, enrolled agents, enrolled actuaries, or enrolled retirement plan agents.* The IRS is currently proposing 15 CPE hours per year, to include:

- 3 CPE hours of federal tax law updates
- 2 CPE hours of ethics, and
- 10 CPE hours of federal tax law.

eFile Mandate:

- Beginning **2011**, all tax return preparers who file 100 or more income or trust returns will be required to eFile.
- Beginning **2012**, all tax return preparers who file 11 or more income or trust returns will be required to eFile.

The IRS strongly urges YOU to BE ProActive!

- If you, or your associates and/or staff members will fall under this new definition of tax return preparer, and you do not as yet have a PTIN... get one.
- Register your PTIN during the 2010 registration period – September 1 through December 31, 2010. Failure to register prior to December 31, 2010, may establish a need for you to pass the IRS Competency Examination prior to the issuance/registration of the PTIN if you do not already

hold an IRS recognized license.

- Review your tax compliance situation – if you have unfiled tax returns or unpaid tax obligations, file and pay – or make arrangements to pay – the tax prior to registering your PTIN.

Stay Informed

You may review the latest updates on this critical subject at ncpefellowship.com – use the link "[Registration of Return Preparers](#)" which is available to all visitors to the website.

Information presented on this topic is currently proposed by the IRS, and as such is subject to change on any given day. Stay informed during 2010 – your association with CSTC is a wonderful way to keep on top of this vital subject.

Classified Ads:

Need Mentors: For **CSUF** Entrepreneurial Accounting during the Spring and Fall Semesters. Inquire: entrepreneurship@fullerton.edu or contact Andrea Hurt or Marisa Sherb at (657) 278-3464.

Chief Actuary: Robert R. Mitchell, EA, COPA: NRS (National Retirement Services, Inc.)
Telephone: 714/622-3188
Email: robert.mitchell@NRServices.com;

So-Cal Quality Appraisals: Steven A. Hassoldt, Certified Residential Appraiser
Telephone: (310) 371-5978
Email: socalquality@gmail.com

Bookkeeping: your place or ours. All shoe boxes are welcome. We also offer Quick Books training. Long Beach Business Services, Inc.
Call Donna Miller at 562/424-3088.

TaxResources, Inc. is always looking for tax professionals for the tax season! Positions are available at our Orange County and Sacramento locations. Enjoy flexible hours and great pay. To find out more about our company and our job opportunities, and to apply online, please visit our website at <http://jobs.taxaudit.com>.

Greeting Cards: *HAVE YOU FORGOTTEN TO SEND A CARD TO SOMEONE YOU CARE ABOUT?*

Best client follow-up system – “Sendoutcards”. For information contact:

Butch Kaske at 626/297-2114

Real Estate Services: An Agent/Broker since 1972. I will pay a \$500 Finders Fee to any CSTC member who refers me someone who wants to buy or sell, no matter the location! Through my CRS Directory, I have every state and MOST cities covered by well qualified, experienced CRS holders! **(The CRS designation is held by less than 5% of ALL RE agents!)**

R.I. "Butch" Kaske, CFP, CRS, DTM

Home: (760) 931-2644

Cell: (626) 297-2114

Share Office Space Seal Beach:

Looking for an individual to share an office location with me in the Seal Beach area. Interested parties should call:

Carol Lalli 562/594-4834

Share Office Space Long Beach

Looking for an individual to share a 1st Floor office space in Long Beach
Kent Huber 562/427-7951

Looking To Purchase Tax Clients:

Looking to purchase 100 to 150 tax clients from anyone ready to retire or downsize. We are not looking for accounting clients. Inbody has been past president of the Association of Business and Tax Consultants, member of CSTC and has over 30 years experience. Wilson has 3 years experience and member of CSTC. Office has been in same location for last 21 years. Call to discuss 714/345-1882 Milton Inbody

ADVERTISE WITH CSTC GLB!!!

If you are hiring, or perhaps need extra employees for the tax season;

If you are selling furniture or supplies;

If you are interested in promoting your business specialty;

Or, if you just have something you would like to say to your peers...

Consider placing an ad in our monthly newsletter. It's a great way to get your message out to a targeted audience that will best meet your needs!

eMail your request to the editor at: cstcglb@gmail.com.

This service is free to CSTC Greater Long Beach Chapter members.

If you know of a business or someone that could benefit by placing an ad in our newsletter, please have them contact Dennis Kaho, 562/421-8523. Non-CSTC members are welcome to submit their ads for a monthly fee of \$10.00.