



California Society of Tax Consultants
HIGH DESERT CHAPTER
15 CHAPTERS STATEWIDE
December 2010



Happy Holidays All!

Please note we really are in need of interested parties to step up to the plate and express their interest in making this group grow and flourish. We can all use the help and input of other professionals to keep us sharp. There are so many benefits of participating in your local chapter.

With that being said, elections will be held at the December Christmas Dinner. We have two spaces empty and they **NEED** to be filled. Second Vice President and the office of President.

You can contact anyone of the CSTC officers and we will be happy to bring up your name at the dinner for a vote.

We really look forward to seeing you all at the dinner.

Christmas Dinner: December 8th will be free for all members \$25.00 for guests. Please RSVP to Lynda Cook. You can bring your money to the dinner.

There will be a gift exchange, if you plan on participating in the exchange please bring a gift of \$20 or less for a man or woman.

Sign in at: 5:30pm
Dinner at: 6:00pm

LOCATION:
Lil' Bit of Country
14335 Hesperia Road
Victorville, CA

Hi-Desert Chapter CSTC Officers

PRESIDENT

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DIRECTOR

John Doran
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PAST PRESIDENT

Michele' Maiwald
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What are the benefits of joining your local chapter of CSTC?

Keep abreast of tax laws with our professional education monthly meetings, seminars, workshops or a basic 60-hour tax course. We also offer tune-up workshops just prior to tax season. Education is discounted for members and is offered in locations throughout California. Members also receive a monthly newsletter from their chapter.

Receive assistance from other tax professionals with: researching tax laws, dealing with IRS, FTB, SBOE and EDD issues, practice management techniques to expand your business, professional assistance in selecting library, software & hardware products. Get to know other professionals in your community.

CSTC SOCIETY www.cstcsociety.org

The latest Reporter is available online now!

Do not forget to log into the society web page for the latest news, you can also view and print the reporter, and be sure to check out the members' only page and bulletin boards

Past editions of the newsletter for our Chapter are on line at www.cstcsociety.org/HIGHDESERT click on the Calendar/News link to view the education schedules and issues of the newsletter.

Anyone planning to attend a board meeting may contact any board member to confirm their attendance. **The next board meeting will be held December 2nd, 12:30pm at Lil' Bit O' Country Cafe.**

To assure timely delivery of your monthly newsletter please notify Lori LaPlante of any change of address, phone number or email address.

Come and Join us at a Dinner meeting!!

We always look forward to seeing all our members. Take advantage of the opportunity to learn something new or just refresh your knowledge on some interesting topics.

REMINDER Wear your badge to be eligible for the drawing. If you do not have a badge, please tell Judie LaDow, so she can order one for you. If you have lost your badge, replacements are available at a cost of \$15.00, due at the time of ordering.

Looking for additional CPE?

There will be training held:
Wednesday, December 08, 2010 during the day at Edward Jones in Apple Valley.

Subject: Tax Update for Small & Medium-Sized Businesses & their Owners. 3 CPE for \$65 which includes lunch & course materials.

For more information contact:

John J. Doran, AAMS
Investment Representative
19015 Town Center Dr. Ste 205
Apple Valley, CA 92308
Bus. (760) 240-8720

FYI

1099 Reports

November 24, 2010

Congress is moving closer to killing a recently enacted reporting rule: Increased 1099 reporting by businesses. They are scheduled to vote on this on November 29th. Let's hope the outcome is favorable.

Please keep in mind that another reporting rule is not affected: Expanded 1099 filings by landlords. A new law requires landlords to give 1099S if they pay \$600 or more a year for goods or services starting with payments made in 2011.

IRS Seeks to Return \$164.6 Million in Undelivered Checks to Taxpayers; Recommends E-file and Direct Deposit to Eliminate Future Delivery Problems

IRS YouTube Videos: Tax Tips: Undeliverable Refunds - 2010 [English](#) | [Spanish](#) | [ASL](#)

IR-2010-113, Nov. 17, 2010

WASHINGTON — The Internal Revenue Service is looking to return \$164.6 million in undelivered refund checks. A total of 111,893 taxpayers are due one or more refund checks that could not be delivered because of mailing address errors.

“We want to make sure taxpayers get the money owed to them,” said IRS Commissioner Doug Shulman. “If you think you are missing a refund, the sooner you update your address information, the quicker you can get your money.”

A taxpayer only needs to update his or her address once for the IRS to send out all checks due. Undelivered refund checks average \$1,471 this year, compared to \$1,148 last year. Some taxpayers are due more than one check.

The average dollar amount for returned refunds rose by just over 28 percent this year, possibly due to recent changes in tax law which introduced new credits or expanded existing credits, such as the Earned Income Tax Credit.

If a refund check is returned to the IRS as undelivered, taxpayers can generally update their

addresses with the “[Where's My Refund?](#)” tool on IRS.gov. The tool also enables taxpayers to check the status of their refunds. A taxpayer must submit his or her Social Security number, filing status and amount of refund shown on their 2009 return. The tool will provide the status of their refund and, in some cases, instructions on how to resolve delivery problems.

Taxpayers checking on a refund over the phone will receive instructions on how to update their addresses. Taxpayers can access a telephone version of “Where's My Refund?” by calling 1-800-829-1954.

While only a small percentage of checks mailed out by the IRS are returned as undelivered, taxpayers can put an end to lost, stolen or undelivered checks by choosing direct deposit when they file either paper or electronic returns. Taxpayers can receive refunds directly into their bank, split a tax refund into two or three financial accounts or even buy a savings bond.

The IRS also recommends that taxpayers file their tax returns electronically, because e-file eliminates the risk of lost paper returns. E-file also reduces errors on tax returns and speeds up refunds. E-file combined with direct deposit is the best option for taxpayers; it's easy, fast and safe.

The public should be aware that the IRS does not contact taxpayers by e-mail to alert them of pending refunds and that such messages are common identity theft scams. The agency urges taxpayers not to release any personal information, reply, open any attachments or click on any links to avoid malicious code that will infect their computers. The best way for an individual to verify if she or he has a pending refund is going directly to IRS.gov and using the “[Where's My Refund?](#)” tool.

California

Important Payroll Tax Changes in 2011

Change to Quarterly Reporting

Starting with the first quarter of 2011, employers will begin filing new:

- *Quarterly Contribution Return and Report of Wages* ([DE 9](#))

- *Quarterly Contribution Return and Report of Wages (Continuation)* ([DE 9C](#)).

For more information about 2011 payroll tax changes, please review the [2011 Payroll Tax Reporting Changes FAQs](#).

NOTE: The draft versions of the new forms are for informational purposes only. Final versions will be available to all employers in December 2010. Print specifications are available on EDD’s [Payroll Taxes — Forms and Publications](#) page. Registered employers will receive the new forms automatically by mail starting in 2011.

Reporting Forms Changes

The change to quarterly reporting will allow EDD and employers to identify overpayments more quickly, which will result in faster refunds. In addition, EDD will be able to promptly notify employers of any amounts due.

This chart describes the major forms changes:

Type	Old Reporting Method	New Reporting Method
Report contributions and withholdings: <ul style="list-style-type: none"> • Unemployment Insurance (UI) • Employment Training Tax (ETT) • State Disability Insurance (SDI) • Personal Income Tax (PIT) 	Reconcile annually on the <i>Annual Reconciliation Statement</i> (DE 7)	Reconcile quarterly on the <i>Quarterly Contribution Return and Report of Wages</i> (DE 9)
Report detailed wage items for each employee	Report on the <i>Quarterly Wage and Withholding Report</i> (DE	Report on the <i>Quarterly Contribution Return and Report of</i>

	6).	<i>Wages (Continuation)</i> (DE 9C)
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Employers will still use the DE 6 and DE 7 for years prior to 2011.

Payroll Tax Deposits

Employers will continue to make deposits using the Payroll Tax Deposit (DE 88ALL) form. The quarterly reporting change will not affect deposit and return due dates. Please refer to the *California Employer’s Guide* (DE 44) for deposit and reporting requirements.

NOTE: This quarterly reporting change does not affect Annual Household employers, Disability Insurance Voluntary Plan filers, or Disability Insurance Elective Coverage filers.

Expanded e-Services for Business

Beginning in the spring of 2011, EDD will significantly expand its e-Services for Business. Employers will be able to conduct more business online with EDD including:

- Viewing account information
- Filing reports
- Paying tax deposits and liabilities