

# The Inland Empire Tax Gazette

Newsletter of the Inland Empire Chapter of the California Society of Tax Consultants. Published monthly May through December.

Editor: Hilde Morrow

October 2010

Please refer to page 3 for topic and speaker information.

## PRESIDENT'S COLUMN



California Society of Tax Consultants  
Inland Empire Chapter

### MEMBERSHIP REPORT AND BENEFITS



Our last membership roster from Society shows us with 74 members. We had 3 new members sign up at the IRS Nationwide Tax Forum. Please help us build our membership. Bring your friends. If you bring 5 new members during the year, Society will give you free registration to Tax Bridge.

Our chapter gives ½ off dinner meeting coupons to new members and also to the existing member who brought the new member. We also have a drawing for a ½ off dinner meeting coupon. Those members wearing their badge receive a ticket for the drawing. Don't forget your badge!

Our Membership Director has been successful in getting our monthly dinner meeting notice into our local paper. If you see our publicity, please bring the column to Priscilla Lerma as we like to know if we are being noticed. This publicity has also brought a few guests and some inquiries. Thanks to Priscilla for her hard work!

### EDUCATION REPORT

We have had 5 dinner meetings this fiscal year. The Inland Empire Chapter is holding its meetings at the Double Tree Hotel in Claremont for the coming fiscal year. As in past years, if you attend 5 dinner meetings, you will receive a free Quickfinder or 1040 Tax Book. You can also substitute the January 2010 workshop for one of the dinner meetings.

Our September topic was Offers in Compromise by the IRS. We will have John Keil speak to us on "Ethics and Circular 230" in October. We will have a speaker from the IRS in November. In December, we will have Raul Mercado speak to us on "Health Savings Accounts".

We had 41 attendees in August and 43 in September. Our attendance has been great but please remember to call in for your reservation. We have to call in our estimated attendance on Mondays before our dinner. The hotel allows for a slight overage but when we have more turn out, the hotel kitchen is stressed to make extra food. We could pad our call in number but then our Chapter would be responsible for uneaten meals. High counts are great for our revenue but let's make an effort to make a reservation!

The Board meets at 4:00 at the Claremont Doubletree just before our dinner. Feel free to join us!

*Barbara*

Barbara Feliciano, C.P.A., [barbfelicpa@gmail.com](mailto:barbfelicpa@gmail.com) 909-896-1452  
President Inland Empire Chapter

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### Officers

President	Barbara Feliciano
909-896-1452	
1st VP	Annette Finnerty
909-983-3716	
2nd VP	Clint Young
951-682-4848	
Secretary	Jessica Vasquez
909-591-1807	
Treasurer	Randi Stern
909-597-2721	
Past President	Hilde Morrow
909-624-9366	

### Directors

Membership	Priscilla Lerma
909-983-3716	
Asst Treasurer	Ann Mills
909-983-3716	
General	Russel Bisgaard
760-880-1898	

### Newsletter

Hilde Morrow
HildeMorrow@Prodigy.net
909 624 9366

# OCTOBER 2010 DINNER MEETING

## DoubleTree Hotel Claremont

555 West Foothill Blvd

Claremont, CA 91711

Wednesday, October 20, 2010

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

*For Reservations and Menu Preference:*

Phone 1-888-853-9670 on or before Saturday,  
October 16, 2010 11:59 pm



### == MENU ==

House Salad with Ranch and Italian Dressings

Fresh Rolls and Butter

Honey Herb Roasted Chicken

Rice Pilaf

Steamed Mixed Vegetables

**OR**

Lemon Pepper Pollock Fish

Rice Pilaf

Steamed Mixed Vegetables

Coffee, Ice Tea & Chef's Choice

House Dessert

### MEETING COST (dinner and 2 hrs of education)

**\$30** for members on the permanent dinner list & members with timely reservations.

**\$35** for first time attendees with timely reservations.

**\$45** for members without reservations or late reservations.

**\$45** for non-members with or without reservations.

**Cancellation Policy:** If you are on the permanent dinner list or have made a reservation and are unable to attend, you must cancel your reservation by **Saturday, October 16, 2010, 11:59 pm**, otherwise you will be billed for the dinner.

**Did you prepay for the entire year and are unable to attend a meeting?** Please be courteous and call the message line to cancel your reservation. This will prevent our chapter from having to pay for dinners nobody will eat. Thank you for your cooperation!

**Note to all members:** Please check the permanent dinner list below for accuracy. Are you on the list and should not be, or should you be on the list and your name does not appear?

If you wish to be added to or deleted from the permanent dinner list please inform Randi Stern, 909-597-2721, Email: [RCS225@Verizon.net](mailto:RCS225@Verizon.net). Alternatively, you may call our message phone 1-888-853-9670 and leave a message.

### PERMANENT DINNER LIST\*

Marylou Balao  
Emma Barrows  
Russel Bisgaard  
Phillip Brown  
Mary Carlos  
Noel Canon  
Janice Coleman  
Cookie Diamond

Mamie Erby  
Barbara Feliciano  
Annette Finnerty  
Wayne Franck  
Rosemary Genovese  
Ruth Godfrey  
Sharon Hardy  
Eric Johnson

Lan Tran Le  
Priscilla Lerma  
Sonia Luviano  
Renee McClellan  
Ann Mills  
Hilde Morrow  
J.M. Olchawa  
Michael Olden

Robert Rego  
Michael Richeson  
Randi Stern  
Jessica Vasquez  
Dee Wonders  
Clint Young  
\*current to Sept 2010

**SAVE THE DATE—MARK YOUR CALENDAR NOW!**

**Tax Year 2010 Update and Review Workshop**

January 8, 2011 - 8 hours CPE credit



A Flyer with all the details including a reservation form will be transmitted with this newsletter.

# OCTOBER 2010 SPEAKER INFORMATION



## TOPIC: Ethics and Circular 230

CTEC # 1000-CE-3136 — 2 hours Ethics Credit

Speaker: John C. Keil, EA



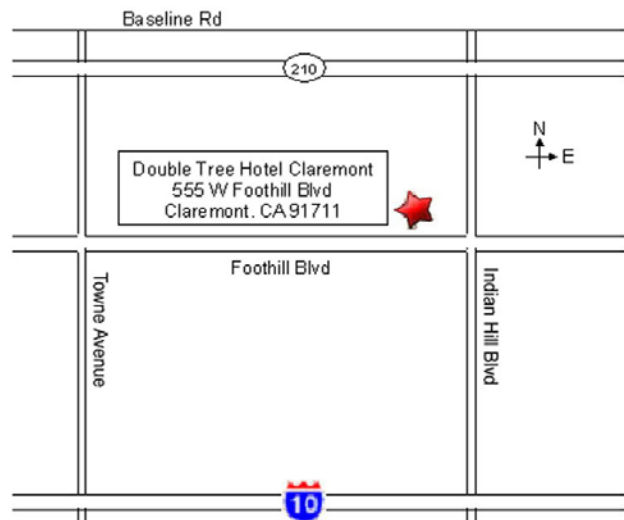
John C. Keil, EA spent 27 years in the banking industry with United California Bank, First Interstate Bank, and Imperial Bank serving in various responsible positions such as loan officer, branch manager to Vice President with responsibility for a loan portfolio of more than \$2 billion. He has also operated his own service business.

After the sale of his business he started his career as a tax preparer with H&R Block. Upon being promoted by H&R Block to office manager, he was offered an opportunity to join the tax and accounting firm of Vallas & Associates in Brea. John passed the IRS Enrolled Agent exam in 1999. He purchased his clients from Vallas and became an Independent Enrolled Agent. His practice continues to prosper and grow through client referrals.

As a Business Administration major at Cal State Fullerton his areas of emphasis were Finance and Economics. Throughout his long career he has been interviewed by the Los Angeles Times, the Wall Street Journal, and by NBC Nightly News with Tom Brokaw. John is a member of the National Association of Enrolled Agents and the California Society of EAs. He is a Past President of the California Society of Tax Consultants, Orange County Chapter and has not only instructed other tax professionals but has authored various informative pieces regarding the IRS on tax topics.

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; and the California Tax Education Council including code 31 of Federal Regulations 10.6(g). This does not constitute an endorsement by these groups. A listing of additional requirements to renew tax-preparer registration may be obtained by contacting CTEC at PO Box 2890, Sacramento, CA 95812-2890, or phone CTEC at 1-877-850-2832, or on the Internet at [www.ctec.org](http://www.ctec.org).

### This is our 2010 Meeting Location



### CSTC 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.

## Who joins CSTC?



California Society of Tax Consultants

Anyone who does tax work—tax preparers, bookkeepers, accountants, EAs, CPAs, part-timers, full-timers, beginners and veterans. CSTC welcomes anyone who meets California requirements to prepare tax returns.

## Why join CSTC?

When professionals work together to solve common concerns everyone wins. The upscale word for this is “Networking.” Most members point to this as the main benefit of membership in CSTC. No two of us are competitors! Members freely and openly turn to one another for help with:



- Researching tax laws
- Dealing with IRS and FTB
- Techniques of practice and management
- Selecting products, from library to computer systems to software to service bureaus
- Staffing and professional assistance
- Securing professional insurance products – health, life, liability, and others

## Educational Opportunities

Programs cover as wide a spectrum as the membership. Most are approved for CTEC credit, IRS credit for EA’s, and credit by the California Board of Accountancy. Local chapters offer:



- Monthly meetings with topical speakers and valuable networking
- Classes in Fundamentals of Tax Preparation
- Fall workshops covering a wide variety of topics on taxation of individuals, corporations, partnerships, fiduciaries and estates
- Last-minute update workshops just in time for tax season
- Workshops on practice management
- Workshops on tax research, dealing with the IRS, handling out-of-state tax returns

## Larger programs are run by CSTC with all chapters working together

- Summer Tax Symposium. Combine education with fun for these three-day programs in resort areas like Las Vegas, Laughlin and Reno. Tailor your education by choosing from among concurrent sessions.
- Annual Tax Bridge Seminar.

## CSTC Inland Empire Chapter Benefits

- A free Quickfinder or TheTaxBook for members who attend at least 5 of our educational dinner meetings (December does not count), or 4 meetings and the January 2010 Workshop.
- Members who prepay for their 2010 dinner meetings, will be able to save \$45 off the total price. The cost for all 8 meetings is \$195. The deadline to pay is June 16, 2010. No dinners will carry over to 2011 and there will be no refunds for missed dinners.
- Chance to win a ½ off dinner for wearing your badge to the meetings. Members who prepaid for all the meetings will receive a \$15 Staples gift card.
- Any member who signs up a new member gets a ½ off dinner the month after the person joins. The new member will also get ½ off (this does not apply to prior members who join again).
- A monthly free Newsletter.
- Eight educational dinner meetings (2 hrs CPE) and **one** Saturday all day workshop (8 hrs CPE).
- Non-credit breakfast meetings during tax season provide a chance to network and get answers to difficult tax questions from other tax professionals.

# Membership Anniversaries

## October 2010

### Thank you for your loyalty to our Chapter!

Member	Anniversary Month
Frank Alvarez	19 years, October
David Alvarez	19 years, October
Phillip Brown	22 years, October
Richard Cheney	19 years, October

Member	Anniversary Month
Dennis Eash	13 years, October
William Edmonson	13 years, October
Rosemary Genovese	29 years, October
Brenda Roper	4 years, October

### New Members!



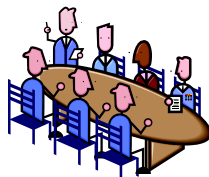
Please welcome our newest member Norman Wing of Chino! Norman joined in September 2010.



The September winner of our wear your badge drawing was Cookie Diamond. She received a \$15 Staples certificate since she had prepaid for the year!

### 2010 Board of Directors

President	Barbara Feliciano
1st Vice President	Annette Finnerty
2nd Vice President	Clint Young
Secretary	Jessica Vasquez
Treasurer	Randi Stern
Past President/Newsletter	Hilde Morrow
Director—Membership	Priscilla Lerma
Asst. Treasurer	Ann Mills
Director—General	Russel Bisgaard



### 2011 Board of Directors???

Our 2011 Board of Directors will be elected at the November Dinner Meeting. Don Klotz volunteered to serve with me on the Nominating Committee.

All positions will be open, except Treasurer & Past President. The Treasurer is currently serving the first year of a 2 year term and the Past President is not an elected position. The outgoing President will serve as Past President.

Are you willing to run for one of the open offices? Or do you want to nominate someone? The nominee's permission is required.

**Note:** The term for the President is two years. All other positions are for one year.

Please contact:  
Hilde Morrow, Nominating Chair  
HildeMorrow@Prodigy.net  
Phone: 909.624.9366

### REMAINING 2010 CSTC INLAND EMPIRE CHAPTER MEETINGS

Date	Topics	Speakers
10/20/2010	Ethics and Circular 230	John C. Keil, EA
11/17/2010	TBA	Lori Cacioppo, IRS Senior Stakeholder Liaison
12/15/2010	Election of 2011 Board of Directors HSAs Annual Meeting and Installation of 2011 Board	Raul Mercado

**Note:** All dinner meetings provide two hrs CPE credit: December provides only one hour CPE credit.

(Speakers and/or Topics are subject to change without notice.)

## DID YOU KNOW?



The Society "On-Line" education program replaces The Society Classroom Series.

At this time 4 hours California, 2 hours California Differences and 2 hours Ethics are offered. More classes will be added later.

In case you are short of hours before the October 31, 2010 deadline, here is your chance to pick up extra hours.

### The cost for MEMBERS is as follows:

\$25 for the 2 hour Ethics course

\$50 for the 4 hour California course

\$25 for the 2 hour California Differences course

Non-members may also take the courses, but the fee is higher.

Go to: [www.cstcsociety.org](http://www.cstcsociety.org) and click on the Education Button.

It is okay to use the CSTC logo on your letterhead. The conditions are: be a member in good standing, add the phrase "Member of ..." or "Member since..." when using the logo.



## CLASSIFIED ADS

There is no charge to members to advertise positions available in their practice, equipment for sale, or similar subjects. For non-members and for promotional advertising, there is a \$15 charge for each advertisement in the newsletter, limited to business-card size, subject to available space and the discretion of the Chapter Board. Advertising does not constitute endorsement by the Inland Empire Chapter of the CSTC.

Please contact Hilde Morrow if you would like to place an ad.

[HildeMorrow@Prodigy.net](mailto:HildeMorrow@Prodigy.net)



Job available at the start of the 2010 Tax season (January 2011) for:  
"An experienced and bilingual (Spanish) Tax Preparer needed in Tax Center located in Upland, CA.  
If interested, please call Maryl at 909.286.5552 or Suzy at 626.483.1319."

## PTIN Registration

Before you begin your PTIN application, check the new FAQs (<http://www.irs.gov/taxpros/article/0,,id=218611,00.html>). For the PTIN registration, you will need to have the following available:

- . Social Security Number
- . Personal information (name, mailing address, date of birth)
- . Business information (name, mailing address, telephone number)
- . Previous year's individual tax return (name, address, filing status)
- . Explanations for any felony convictions
- . Explanations for problems with your U.S. individual or corporate tax obligations
- . Credit or debit card for the \$64.25 PTIN user fee
- . If applicable, any U.S.- based professional certification information (CPA, attorney, enrolled agent, enrolled retirement plan agent, enrolled actuary, certified acceptance agent, or state license) including certification number and state of issuance

After you obtain your PTIN, you will receive information about next steps including testing and continuing education requirements (if applicable).

Sincerely,

Katie

Katie Williams

Sr. Stakeholder Liaison | IRS | Small Business Self Employed

Ph: 619-615-7771 | Fax: 619-615-3723 | Email: [katie.m.williams@irs.gov](mailto:katie.m.williams@irs.gov)

**NOTE:** The IRS Online PTIN Sign-Up System will be unavailable beginning approximately 8:00 am EST Saturday, October 9, 2010 until approximately 8:00 am Monday, October 11, 2010 due to system maintenance.



## NEWS FROM THE TAX FRONT



### New Jobs Act brings tax benefits (9-23-2010)

The House passed the Small Business Jobs Act of 2010 (H.R. 5297). It is expected to be signed by the President.

Among its provisions:

- **§179 expanded:** For tax years beginning in 2010 and 2011, expense limit is increased to \$500,000 and phase-out threshold increased to \$2 million;
- **§179 for (some) real estate:** For tax years beginning in 2010 and 2011, taxpayers can elect to treat certain real estate as §179-eligible. Qualifying real estate includes:
  - Qualified leasehold improvements;
  - Qualified restaurant property; and
  - Qualified retail improvement property.
- **Bonus depreciation extended:** Available for property purchased through December 31, 2010;
- **Luxury auto depreciation increased:** As a result of the extension of bonus depreciation, first-year depreciation of automobiles is bumped up \$8,000;
- **Deduction for start-up expenditures increased:** Under IRC §195, increased from \$5,000 to \$10,000 for taxable years beginning in 2010 (only);
- **Exclusion for small business stock:** For purchases made after the date of enactment and before January 1, 2011, the exclusion for small business stock under IRC §1202 is increased to 100%;
- **Five-year carryback for general business credits:** Effective for credits determined in the taxpayer's first taxable year beginning after December 31, 2009 (one year only), the carryback period for an "eligible small business" is increased from one to five years. In addition, the credit is not subject to the AMT limitation;
- **Built-in gain period shortened to five years:** For taxable years beginning in 2011 (only), the recognition period for the BIG tax is shortened to five years;
- **Deduction for health insurance for SECA purposes:** For 2010 (only), the deduction for self-employed health insurance is also a deduction for purposes of the SE tax;
- **Cell phones removed from listed property:** Permanent and effective for tax years ending after 2009;
- **Information reporting required for rental property:** Effective for payments made after December 31, 2010, rental real estate is treated as a trade or business for information reporting purposes. IRS to prescribe *de minimis* exceptions;
- **Higher information return penalties:** Penalties under IRC §6721 are substantially increased beginning in 2011;
- **§457 plans can include Roth accounts:** For tax years beginning after December 31, 2010; and
- **Rollovers from elective deferral plans to in-plan Roth accounts allowed:** Effective on the date of enactment. Will allow a two-year deferral (2011 and 2012) for rollovers done in 2010.

IR-2010-100, Sept. 29, 2010

## IRS Issues Guidance on Expanded Adoption Credit Available for Tax-Year 2010



WASHINGTON — The Internal Revenue Service today issued guidance on the expanded adoption credit included in the Affordable Care Act. The IRS also released [a draft version of the form](#) that eligible taxpayers will use to claim the newly-expanded adoption credit on 2010 tax returns filed next year.

The Affordable Care Act raises the maximum adoption credit to \$13,170 per child, up from \$12,150 in 2009. It also makes the credit refundable, meaning that eligible taxpayers can get it even if they owe no tax for that year. In general, the credit is based on the reasonable and necessary expenses related to a legal adoption, including adoption fees, court costs, attorney's fees and travel expenses. Income limits and other special rules apply.

In addition to filling out Form 8839, Qualified Adoption Expenses, eligible taxpayers must include with their 2010 tax returns one or more adoption-related documents, detailed in the guidance issued today.

The documentation requirements, designed to ensure that taxpayers properly claim the credit, mean that taxpayers claiming the credit will have to file paper tax returns. Normally, it takes six to eight weeks to get a refund claimed on a complete and accurate paper return where all required documents are attached. The IRS encourages taxpayers to use direct deposit to speed their refund.

Taxpayers claiming the credit will still be able to use [IRS Free File](#) to prepare their returns, but the returns must be printed out and sent to the IRS, along with all required documentation

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### FREE IRS WEBINAR TO DEMONSTRATE NEW PTIN REGISTRATION

The IRS Small Business/Self-Employed Division will present a "Demonstration of the [IRS Tax Professional PTIN Sign-Up System](#)," hosted by David Williams, executive lead for Return Preparer Regulations Implementation, on **October 19, 2010 at 2 p.m.** ET. The webinar will cover:

- The new process for obtaining a Preparer Tax Identification Number
- Information needed to apply
- How to access the system
- Step-by-step instructions

To register for the webinar type the following link into your browser:

<http://www.visualwebcaster.com/IRS/72432/reg.asp?id=72432>

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### Tax Package Mailing for Individuals to End Following Growth of e-File e-News 9/24/2010

Individuals and business taxpayers will no longer receive paper income tax packages in the mail from the IRS. These tax packages contained the forms, schedules and instructions for filing a paper income tax return.

The IRS is taking this step because of the continued growth in electronic filing and the availability of free options to taxpayers, as well as to help reduce costs. In early October, the IRS will send a postcard to individuals who filed paper returns last year and did not use a tax preparer or tax software. The information will explain how to get the tax forms and instructions they need for filing their tax year 2010 return. The forms and instructions will be available in early January 2011.

### Tax Package Mailing for Business Also to End Following Growth of e-File e-News 9/24/2010

Business taxpayers will no longer receive paper tax packages in the mail from the IRS. Tax packages contained the forms, schedules and instructions for filing a paper tax return. The IRS is taking this step because of the continued growth in electronic filing as well as to help reduce costs.

In early October, the IRS will send a postcard to businesses that normally receive their tax forms and publications from the IRS. Most businesses receive their tax products from a tax professional or tax software. The postcard will explain



California Society of Tax Consultants  
Inland Empire Chapter

c/o Hilde Morrow  
2058 N Mills Ave PMB 225  
Claremont CA 91711

**Address Service Requested**

**August Educational Dinner Meeting:**

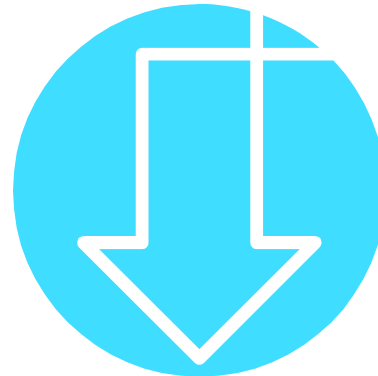
**October 20, 2010**

**Location: DoubleTree Hotel, Claremont**

**Please continue scrolling down.**

**The Book Order Insert (2 pages) is**

**attached to the end of the Newsletter.**



### SOCIETY CALENDAR

- |                  |   |
|------------------|---|
| 9/9/2010         | Basic Tax Course                          |
| 11/15/2010       | Society Board Meeting                     |
| 12/2 & 12/3/2010 | Tax Bridge to 2011<br>Anaheim Plaza Hotel |
| 6/5-6/8/2011     | Summer Symposium, Las Vegas, NV           |



We now have 4 hours California, 2 hours California Differences, and 2 hours Ethics on-line courses

Go to: [www.cstcsociety.org](http://www.cstcsociety.org) and click on the Education Button

The California Society of Tax Consultants was born in Southern California in 1966. Today we have 15 Chapters in California. CSTC's emphasis on high-quality education and its atmosphere of friendly sharing make it an ideal organization for the tax professional.

***"2012 by 2012" (Society Benefit)***

***CSTC members in good standing***

***will receive a \$25 Society Education***

***Voucher for each new member they bring into CSTC.***



California Society of Tax Consultants

The address for the Society Office is:

12419 Lewis, Ste 106

Garden Grove, CA 92840

Phone: 714-750-CSTC (2782)

Fax: 714-750-2722

### CONTINUING EDUCATION REQUIREMENTS ?

Twenty (20) hours of CTEC-approved continuing education (12 hours of Federal taxation, 4 hours of California taxation,



2 hours Ethics and 2 hours of either Federal and/or California). This education must be taken from a CTEC approved curriculum provider and completed by October 31 of each year. CSTC meetings and

workshops are approved curriculum providers.



## 2010 TAX-REFERENCE BOOKS ORDER FORM

### California Society of Tax Consultants – Inland Empire Chapter

Name \_\_\_\_\_

Address \_\_\_\_\_

City/State/ZIP \_\_\_\_\_

Phone \_\_\_\_\_ E-MAIL \_\_\_\_\_

Qty	Item Description	Type		Unit Price Sales Tax included	Total
		Book	CD		
	Quickfinder – 1040 Handbook			\$46.00	
	Quickfinder – Business Handbook			\$46.00	
	Quickfinder – Premium Handbook			\$71.00	
	Quickfinder – All States Handbook			\$90.00	
	TheTaxBook – Individual 1040			\$46.00	
	TheTaxBook – Deluxe Edition			\$71.00	
	TheTaxBook – All States			\$90.00	
	MAILING (OPTIONAL)			\$7.00 per book	
BRING THIS FORM & PAYMENT TO THE MEETINGS, OR SEND YOUR ORDER WITH PAYMENT TO: <b>CSTC c/o Clinton Young</b> <b>12781 Jessie CT</b> <b>Rancho Cucamonga, CA 91739</b>					<b>TOTAL</b>

DEADLINES: **Quickfinder products** – October 20, 2010  
**TheTaxBook products** – November 17, 2010 (November dinner meeting)

**Note:** We do not order R.I.A. Handbooks this year, because of a significant increase in price. Books can be picked up at the January Workshop. If you wish books mailed to you, please add an extra \$7.00 per book.

**Questions:** Randi Stern, phone: 909-597-2721, Email: [rcs225@verizon.net](mailto:rcs225@verizon.net)  
 CLINT YOUNG, phone: 951-682-4848, E-mail: [adv\\_tax\\_svc@yahoo.com](mailto:adv_tax_svc@yahoo.com)

**FOR INFORMATION ON FREE QUICKFINDERS SEE REVERSE.**

## California Society of Tax Consultants – Inland Empire Chapter 2010 Information on Free *Quickfinders*

Members who have attended at least 5 meetings this year are eligible to receive a free 1040 *Quickfinder* at the end of the year. The January 9, 2010 Workshop may be counted as one of the meetings. The December, 2010 meeting is not counted for this purpose. If you qualify, submit an order form with "Free" in the book cost line. You can pick up your book at the January 2011 Workshop. We can mail your book to you if you wish. The mailing charge is \$7.00. Please submit the mailing charge with your order.

Since orders must be submitted in October for the *Quickfinder*, and if November is your fifth meeting, orders must be for *TheTaxBook*, submitted at the November meeting.

To verify whether you have attended the required number of meetings, check with Randi Stern.

If you qualify for a free 1040 *Quickfinder*, you may substitute another product of equal or lesser value, or you may order the Deluxe version of the *TheTaxBook* at a cost of \$25.00 instead of \$71.00. In this case, please indicate your preference on the Order Form on the reverse and pay any balance due by the deadline.

Please do not forget to request and pay for postage (\$7.00 per book) if you will not be able to pick up your books in January, (February, for All States books).

Questions?

Clint Young

951-682-4848

Email: **adv\_tax\_svc@yahoo.com**