



**25th Summer
Tax Symposium 2011
in Las Vegas**



California Society of Tax Consultants

www.estcsociety.org

June 5, 6, 7, & 8, 2011

**Offering CRTP'S, CPA'S, & EA'S up to:
25 Federal & 9 CA Hours**

REGISTRATION

2011 SUMMER SYMPOSIUM FORM

Name _____ Nickname for badge _____
 Address _____
 City/State/Zip _____ E-mail _____
 Day Telephone () _____ Member of _____ Chapter CSTC
 Guest Full Name _____ Guest Nickname for badge _____
 Circle One: CRTP EA CPA Other Number: _____

Member.....@ \$410 / \$460 / \$535..... — x=\$ —
 Staff.....@ \$435 / \$485 / \$560..... — x=\$ —
 Non-Member.....@ \$515 / \$565 / \$640..... — x=\$ —
 *Focus Session A, B, & C..@ \$75/\$100/\$125 Total — x=\$ —
 Guest (includes Sunday Night Social...@ \$100..... — x=\$ —
 Any One Day..... — x=\$ —
 ***Sunday Night Social (1 free ticket per attendee).. — x=\$ —
 ***Extra Tickets Sunday Night Social \$40 ... — x=\$ —
 Dues (\$130) & Initiation fee (\$25)=\$155..... — x=\$ —

REGISTRATION FEES

Full Registration (3 Days)

	Postmarked by 3/15/11	By 4/29/11	After 4/29/11
Member	\$410	\$460	\$535
Staff	\$435	\$485	\$560
Non-Member	\$515	\$565	\$640

Any One Day

	By 3/15/11	By 4/29/11	After 4/29/11
Member	\$225	\$255	\$270
Staff	\$240	\$265	\$305
Non-Member	\$285	\$300	\$365
EA Cram Course	\$75	\$100	\$125

Surcharges (in addition to other fees)
 *Limited Enrollment

Join CSTC - Take advantage of the member rate.

*Focus A, B, & C - EA Cram Course
 Limited Enrollment

TOTAL \$ _____

Charge my: (circle one) VISA MC
 Card No _____ Exp. Date _____ Sec Code _____
 Billing Address _____
 Signature _____

Check here if you require special accommodations.

SESSION SELECTION

Day 1 8:00 - 9:45 _____ 10:00 - 2:50 _____ 3:20 - 5:00 _____ 5:10 - 6:00 _____
 (Select 1, 2, 3 or A) (Select 4, 5, 6 or A) (Select 7, 8, 9 or A) (Session 10 General)

Day 2 8:00 - 9:45 _____ 10:00 - 2:50 _____ 3:20 - 5:00 _____
 (Select 11, 12, 13 or B) (Select 14, 15, 16 or B) (Select 17, 18, 19 or B)

Day 3 8:00 - 9:45 _____ 10:00 - 11:40 _____ 1:10 - 2:50 _____ 3:20 - 5:00 _____
 (Select 20, 21, 22 or C) (Session 23, 24, 25 or C) (Session 26 General) (Session 27 General)

Note: If A or B selected, it is an ALL DAY session - If C selected, it is a 4-hour session - Surcharge - Limited Enrollment

Mail Completed Registration Form To:

CALIFORNIA SOCIETY OF TAX CONSULTANTS
 12419 Lewis Street #106
 Garden Grove, CA 92840
 (714) 750-CSTC(2782) Fax (714) 750-2722
 Email: cstcsociety@sbcglobal.net

GUEST BADGE PRIVILEGES FOR ALL 3 DAYS INCLUDE:

- * Free access to the Exposition Area
- * Sunday Night Social
- * Continental Breakfast * Refreshment Breaks
- * Does NOT allow class admittance

YOUR REGISTRATION FEE INCLUDES:

- * Educational material for all sessions except Focus Session
- * Continental Breakfast each day
- * Coffee & Refreshment Breaks each day
- * Sunday Night Social

Materials for Focus Session - EA Cram Course will be available at a separate charge.

- NO SMOKING IN MEETING ROOMS • NO SHOW POLICY: NO REFUND • SYMPOSIUM MATERIALS MAY BE REQUESTED
- LIMITED SEATING ALL SESSIONS • REFUND FOR CANCELLATION: Fee less 15% for costs & handling will be made only if requested before May 20, 2011.

PROGRAM SCHEDULE

Sunday, June 5, 2011

3:00 – 6:00 PM REGISTRATION

6:30 – 10:00 PM Buffet / Vendor Presentations / 50's Sock Hop

Program Monday, June 6, 2011

8:00 - 9:45 am

#1
**Tax Acts & Other
Strange Developments**
Beanna Whitlock, EA, CSA

#2
1040 Audits
LG Brooks, EA

#3
**What Do You Mean, What's
My Basis? & Why Do I Need
to Know?**
Jerry Pusateri, EA

10:00 - 11:40 am

#4
**Schedule C
Opening a New Business**
Carol Thompson, EA

#5
**Estate Reporting – Carryover
Basis, Form 706 & Beyond**
Frank Acuña, Atty &
Ruth Godfrey, EA

#6
**Farmers Tax Guide
For 2010**
David Eastis, CRTP

1:10 - 2:50 pm

#4
CONTINUED

#5
CONTINUED

#6
CONTINUED

3:20 - 5:00 pm

#7
**When a Partner Dies
IRC 754**
Beanna Whitlock, EA, CSA

#8
California Differences
Linda Beckett, EA & Rodney
Couts, EA

#9
AMT/NOL's
Eugene Ostermiller, EA

5:10 - 6:00 pm

#10 IRS Hot Topics – Katie Williams & Lori Cacioppo

6:00 pm ADJOURN

Program Tuesday, June 7, 2011

8:00 - 9:45 am

#11
**The Original Cases
& Rulings**
Carol Thompson, EA

#12
Family Tax Issues
David Gorsich, EA &
Michael Karll, EA

#13
**Representation
Update & Trends 2011**
Phil Fiegler, EA

10:00 - 11:40 am

#14
**More Advanced
Bankruptcy**
Gary Quackenbush, Atty

#15
The Ugly 1040
Beanna Whitlock, EA, CSA

#16
**Liquidations & Dissolving
C & S Corps & LLC's**
LG Brooks, EA

1:10 - 2:50 pm

#14
CONTINUED

#15
CONTINUED

#16
CONTINUED

This presentation has been designed to meet the requirements of the Office of Professional Responsibility; the California Board of Accountancy; and the California State Board of Tax Examiners. An endorsement by these groups. A listing of additional requirements to renew tax preparer registration may be obtained from the California State Board of Tax Examiners.

Program Tuesday, June 7, 2011 Cont'd

3:20 - 5:00 pm

#17
Estate Tax Reduction Strategies
Frank Acuña, Atty

#18
Schedule D Issues
David Gorsich, EA &
Michael Karll, EA

#19
Surviving the Mortgage Interest Audit & Available Interest Tracing
Jerry Pusateri, EA

5:00 pm **ADJOURN**

5:15 pm **Speaker's Meeting**

Program Wednesday, June 8, 2011

8:00 - 9:45 am

#20
Schedule D Issues
David Gorsich, EA &
Michael Karll, EA

#21
After The IRS
Jeanne Martin

#22
California Differences
Linda Beckett, EA &
Rodney Coutts, EA

10:00 - 11:40 am

#23
To Appeal or Not To Appeal
Gary Quackenbush, Atty

#24
Best Practices For Your Business
Carol Thompson, EA

#25
New Wave of Real Estate Investors
Phil Fiegler, EA

1:10 - 2:50 pm

#26 "Stump The Tax Experts" Panel - All Speakers

3:20 - 5:00 pm

#27 Ethics - Truth or Consequences Beanna Whitlock, EA, CSA

5:00 pm **ADJOURN FOR THIS YEAR - See you next year in Reno!**

5:15 pm **Grand Prize Drawing**



FOCUS SESSION
Monday, June 6, 2011

8:00 am - 5:00 pm

SESSION A
EA CRAM COURSE
Claudia Stanley, CPA
Surcharge - Limited Enrollment

FOCUS SESSION
Tuesday, June 7, 2011

8:00 am - 5:00 pm

SESSION B
EA CRAM COURSE
Claudia Stanley, CPA
Surcharge - Limited Enrollment

FOCUS SESSION
Wednesday, June 8, 2011

8:00 am - 11:40 am

SESSION C
EA CRAM COURSE
Claudia Stanley, CPA
Surcharge - Limited Enrollment

STUMP THE TAX EXPERTS PANEL

This is a special 2-hour question and answer session with our unique panel of "Tax Experts" that includes all of our terrific speakers who have agreed to let us test their tax knowledge! Do you have a burning question that is driving you crazy because you can't find the answer on your own? Or, did you learn something in one of your classes that needs further explanation for you to understand the tax concept? Whatever the case, in your materials packet you will find a special "question" worksheet specifically for this session to fill out and turn in by 3:00 PM on Tuesday. Questions will only be taken from the floor if time permits.

Session #26 – 1 Federal Hours & 1 CA Hour – General

BEANNA WHITLOCK, EA, CSA



TAX ACTS & OTHER STRANGE DEVELOPMENTS

The year of 2010 prompted Congress to initiate several tax laws that have wide-ranging effects on 2011 and future years. Examine the legislation, any changes made by the new Congress and how to treat the tax issues that will undoubtedly affect your clients. Do not miss this up-to-the-minute class on the Patient Protection and Affordable Care Act, the HIRE Act, the Small Business Act of 2010 and other legislation.

Session #1 - 2 Federal Hours – Intermediate/Advanced

WHEN A PARTNER DIES – IRC 754

What is the 754 Election? When is it made and by whom? What are the lasting effects of the election? Tax professionals are intrigued and confused about the IRC 754 election in partnerships. This course will answer the questions and assist you in determining if the election is correct for your taxpayer. Learn how to do it right for the IRS and to keep your client in conformity with the Code.

Session #7– 2 Federal Hours – Intermediate/Advanced

THE UGLY 1040

Meet your new clients, The Ugly's. Participate in the interview, management and preparation of their 2010 Tax Return. Examine what the Ugly's believe to be a very "simple" tax return. Determine how to charge the client for your knowledge and learn some vital tax preparation information in the process. Everyone has a least one Ugly client – learn how to deal with them.

Session #15 - 3 Federal & 1 CA Hour – Intermediate/Advanced

ETHICS – TRUTH OR CONSEQUENCES

A candid review of what Tax Professionals understand about Circular 230, Federal Code of Regulations and the requirements on Tax Preparers. The presentation examines real world cases and the audience gets to determine the consequence of the action - fast-paced and audience participation.

Session #27 – 2 Federal Hours – General

L G BROOKS, EA



LIQUIDATIONS & DISSOLVING C & S CORPS & LLC'S

This topic is designed to explore, explain and apply the Federal and State mandates governing corporate liquidations and dissolutions. An improper corporate liquidation or dissolution may leave an entity defenseless with respect to not only extreme tax penalties and liabilities, but also exposed to potential civil litigation invoked on behalf of shareholders as well as creditors.

Session #16 – 3 Federal & 1 CA Hour – Intermediate

1040 AUDITS

The purpose of this session is to enhance the practitioners' knowledge of audit and examination techniques when representing taxpayers before the Examination Division of the IRS. This topic is expected to explain and discuss the importance of the use of "Audit Technique Guides" (ATGs) during the course of an audit. This course is designed to prepare the tax practitioner for the new procedures and the new audit/exam personnel they will encounter during present and future engagements.

Session #2 – 2 Federal Hours – Intermediate

JERRY PUSATERI, EA



REGARDING BASIS

We will cover: What is basis? How is basis adjusted downward and/or upward? How do we determine basis for the different ways we acquire property? (Purchase, conversion, gift, inheritance) What effect does basis have on the potential gain or loss upon the sale of property? How do we determine basis when basis information does not exist? Some examples with answers and a review of the appropriate tax forms needed.

Session #3 – 1 Federal & 1 CA Hour – General

HOW TO SURVIVE MORTGAGE INTEREST AUDITS & INTEREST TRACING

We will review IRS correspondence, and the steps needed to prove/disprove mortgage interest taken on the client prepared return, the work papers to be prepared to respond to the IRS and the source documents clients must supply to deal with this problem. Many of the techniques used in this presentation will work as well for interest tracing on Schedule C, F, and E.

Session #19 – 1 Federal & 1 CA Hour – General

CAROL THOMPSON, EA



SCHEDULE C – OPENING A NEW BUSINESS

This seminar is designed to be a checklist for beginning a new business. Topics include: Business plans, including location of

the business; Hobby vs. Business; Miscellaneous start up requirements; Income and expenses; Record keeping for small business owners; Assets vs. expenses, depreciation, Section 179, and more; Office in home; Americans with Disabilities – how does it affect your office in home?; And more.....

Session #4 – 3 Federal & 1 CA Hour - Intermediate

CASES & RULINGS – THE ORIGINALS

This class will review six of the greatest court cases ever heard – in their original form. No tax preparer should be without these cases in their arsenal for audits and appeals and to explain deductions and depreciation to their clients. The cases begin in the 1920's, and span 75 years of tax law, including "The Big 6" – Whiteco; Fox Photo; Welech; Hradesky; INDOPCO; and Cohan.

Session #11 – 2 Federal Hours - Intermediate

BEST PRACTICES FOR YOUR BUSINESS

The new Circular 230 is out, and the bottom line for tax preparers is increased due diligence. We are under constant pressure to stay in compliance and help our clients. Technology changes every day, the law changes (almost every day), and we need simple, but effective, ways to stay out of trouble. Loaded with time-savers and worksheets gathered from practitioners around the country, this class will discuss how to make them work for you.

Session #24 - 2 Federal Hours – Intermediate

FRANK ACUÑA, ATTY & RUTH GODFREY, EA



ESTATE REPORTING: CARRYOVER BASIS, FORM 706 & BEYOND

How do I report carryover basis for 2010? What happens in 2011 when Form 706 comes back? This overview course will cover the basics of carryover basis adjustments, reporting estates on Form 706, gift tax issues, and generation skipping transfer reporting.

Session #5 – 4 Federal Hours – General/Intermediate

FRANK ACUÑA, ATTY



ESTATE TAX REDUCTION STRATEGIES

This overview course covers estate planning techniques that every tax practitioner needs to know. We will cover powers of attorney, wills, living trusts, and the advanced trusts that are used for gifting, estate freezing and valuation reduction. Special emphasis will be placed on a simple system to diagram and to explain estate planning concepts to our clients.

Session #17 – 2 Federal Hours – General/Intermediate

DAVID EASTIS, CRTP



FARMERS TAX GUIDE FOR 2010

This session will cover recordkeeping, income, expenses, soil and water conservation expenses, and basis of farm assets. Also covered: Standard

mileage rate; Increase in start-up costs; Limitation on excess farm losses; Increased section 179 expense limits; Extension of special depreciation allowance for qualified property acquired after 12/31/2007; Expiration of the special depreciation allowance for qualified disaster assistance property; Decrease in personal casualty and theft loss limit; and Self-employed health insurance deduction.

Session #6 – 3 Federal & 1 CA Hour – General

LINDA BECKETT, EA & RODNEY COUTS, EA



CALIFORNIA DIFFERENCES

This informative session explores differences between federal and California tax laws, emphasizing areas of non-conformity. We'll touch on issues affecting both individuals and businesses, and take an in-depth look at a few particularly troubling issues, including taxation of income when taxpayers enter or leave California, military family tax issues, tax returns of RDP's and net operating losses. By working through some practical examples, you'll be prepared.

Session #8 & #22 – 2 CA Hours – General

EUGENE OSTERMILLER, EA



AMT/NOL'S

AMT and NOL's are two topics that send shivers down preparer's backs!! We will break these topics down into understandable languages. changes have been made for both the IRS & FTB NOL rules.

Session #9 – 1 Federal & 1 CA Hour – General/Intermediate

DAVID GORSICH, EA & MICHAEL KARLL, EA



FAMILY TAX ISSUES

This class will include Filing Status, the In's & Out's of HOH, Dependency Rules, Recent Changes from 2008 & 2009, EIC, the Real Value of a Dependent, What a Dependent is Worth to You, Divorced Parents, the Proper Use of Mandatory Form 8332, Joint Custody & Counting Hours & Days among other related issues. We will also provide several charts & graphs for your use in our material. There is something for everyone in this session.

Session #12 – 1 Federal & 1 CA Hour –General to Advanced

SCHEDULE D ISSUES

We will cover the many aspects of the Schedule D and the taxation rules. Among the items we will discuss are Qualified Dividends, Split Rates, Home Sales, Non-Qualified Use in 2011, the Myth of Selling Your Home By 2013, How to Calculate the Tax, Broker Records, Capital Gains & Losses and the New Rules along with other related issues for the Schedule D.

Session #18 & #20 – 2 Federal Hours – General

**PHILIP
FIEGLER, EA**



NEW WAVE REAL ESTATE INVESTORS

Due to the economy and the mortgage prices, we have a unique combination of lower real estate prices and very low interest rates. We have flippers, rehabbers, wholesalers, and out-of-state property ownership. Some have attended boot camps and spent large sums on training. Most boot camps include "tax advice on how to do it right." The people giving the advice are usually not tax professionals. We will examine concepts for entities, whether multiple entities are needed & questions clients will come back with.

Session #25 – 2 Federal Hours - General/Intermediate

REPRESENTATION UPDATE & TRENDS 2011

IRS is now employing more enforcement personnel than any time since the late eighties. Their budget continues to increase & more hiring is planned. The audit and collection landscapes constantly change. We will explore current items the practitioner needs to know in both examination and collections with focus on what techniques IRS is using, how to be adequately prepared, and how to be diligent in the protection of yourself and your client.

Session #13 – 2 Federal Hours –Intermediate/Advanced

**GARY A.
QUACKENBUSH, ATTY**



MORE ADVANCED BANKRUPTCY

This class will give you a better understanding of how bankruptcy can benefit those dealing with overwhelming debts including taxes. We will overview the fundamentals briefly then discuss discharging taxes, handling tax liens and tax abatement, challenging tax claims, objecting to discharge, and how the Means Test helps or hinders a "fresh start". We will discuss Chapter 13 "small" reorganization, foreclosure protection, handling 2nd liens on homes, and how to strip a 2nd loan from a house that is "under water".

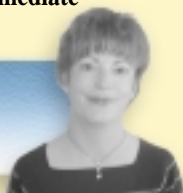
Session #14 – 3 Federal & 1 CA Hour – Intermediate

TO APPEAL OR NOT TO APPEAL

Many times an Offer in Compromise or an audit ends in the appeals office. We'll explore options available to your clients during the appeal process including protest letters, records requests, Tax Court Petitions, Bankruptcy court issues, Federal District Court as a forum. We will discuss preparation for the appeal procedure and strategy to decide "to appeal or not to appeal" an OIC or audit.

Session #23 – 2 Federal Hours – General/Intermediate

**JEANNE
MARTIN, IRS**



AFTER THE IRS

This session will include retiring in today's economy, issues facing those in retirement. Help your clients prepare for the future.

Session #21 – 2 Federal Hours – General

**KATIE WILLIAMS, IRS
&
LORI CACIOPPO, IRS**

IRS HOT TOPICS

Hear the latest IRS information on the Return Preparer Requirements, the Practitioners' Continuing Education Requirements, latest Updates regarding Circular 230 Requirements and Responsibilities, the Small Business Health Care Tax Credit, latest information regarding 1099 Reporting Requirements, and updates and highlights of other new tax laws passed.

Session #10 – 1 Federal Hour - General

CLAUDIA STANLEY, CPA



EA CRAM COURSE

Day 1 - Covering part 1 of the Exam – Individuals

Day 2 - Covering part 2 of the Exam – Business

Day 3 - (1/2 day) Covering Part 3 of the Exam –
Representation, Practices & Procedures

Session #A, B & C - 20 Federal Hours -

General to Intermediate/Hands-On

Hotel Reservations

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GROUP CODE: 1CSTC06

\$40.00(includes resort fee) Single/Double
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Reservation requests received after Friday May 6, 2011 will be confirmed subject to room availability. One night's deposit is required to guarantee accommodations. Refunds will be issued on individual reservations canceled 24 hours in advance of arrival date.



California Society of Tax Consultants

“2012 by 2012”

12419 LEWIS STREET #106
GARDEN GROVE, CA 92840

For CRTP'S, CPA'S & EA'S

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Register by March 15th
and save up to \$125

The Orleans Hotel
Las Vegas, Nevada
June 5, 6, 7 & 8th, 2011
“2012 by 2012”

UP TO
25 hours Federal
9 hours CA

SUMMER SYMPOSIUM SCHEDULE

SUNDAY - JUNE 5TH, 2011

3:00 - 6:00 pm Registration
6:30 - 10:00 pm Buffet/Networking/Vendor
Presentations/Entertainment &
50's Sock Hop Chapter “Dance Off” Competition

MONDAY - JUNE 6TH

7:00 am Continental Breakfast
Registration & Exhibits Open
8:00 am Session 1, 2, 3 & A
9:45 am Coffee Break
10:00 am Session 4, 5 & 6
Session A (continues)
11:40 am Lunch (On your own)
Exhibits Open
1:10 pm Session 4, 5 & 6 (continues)
Session A (continues)
2:50 pm Refreshment Break
Exhibits Open
3:20 pm Session 7, 8 & 9
Session A (continues)
5:10 pm Session 10 – IRS Hot Topics
6:00 pm Adjourn

TUESDAY - JUNE 7TH

7:00 am Continental Breakfast
Registration & Exhibits Open
8:00 am Session 11, 12, 13 & B
9:45 am Coffee Break
Exhibits Open
10:00 am Session 14, 15 & 16
Session B (continues)
11:40 am Lunch (On your own)

TUESDAY - JUNE 7TH CON'T

1:10 pm Exhibits Open
Session 14, 15 & 16 (continues)
Session B (continues)
2:50 pm Refreshment Break
Exhibits Open
3:20 pm Session 17, 18 & 19
Session B (continues)
5:00 pm Adjourn
5:15 pm Speakers Meeting

WEDNESDAY - JUNE 8TH

7:00 am Continental Breakfast
Registration & Exhibits Open
8:00 am Session 20, 21, 22 & C
9:45 am Coffee Break
Exhibits Open
10:00 am Session 23, 24, 25 & C
11:40 am Lunch (On your own)
Exhibits Open
1:10 pm Session 26
2:50 pm Refreshment Break
3:20 pm Session 27
5:00 pm Adjourn
5:15 pm Grand Prize Drawing

THURSDAY - JUNE 9TH

10:00 am – 3:00 pm Leadership Workshop –
Society & Chapter Boards