

Volume 54 Issue 3
November 2010



CALIFORNIA SOCIETY OF TAX CONSULTANTS

REPORTER

CSTC

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12 Hrs Federal**



TAX BRIDGE to 2011

Thursday & Friday
December 2nd & 3rd
Anaheim Plaza Hotel
Anaheim, CA

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<http://cstcsociety.org/SOCIETY/bridge2010final.pdf>

See page 7 to register

**For more information
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PRESIDENT'S MESSAGE



Dear Fellow CSTC Members,

September 12th brought great sadness to CSTC as we were notified that we had lost a wonderful and giving woman who had volunteered her time and efforts for the benefit of CSTC since 1977 when she joined. Betty Garrett gave selflessly to CSTC for many years and she will be sorely missed by all who knew and loved her. Betty worked at the Summer Symposiums since 1991 and the Tax Bridges since 1987, not just for registration, but also as a talented speaker for both programs, the Society Classroom Series and as a past Chair of the Tax Bridge. She was instrumental in the formation and the Board of the Coachella Valley Chapter until the chapter closed. She and Bud were given "Member Emeritus" status at the 2009 Summer Symposium for all their work for CSTC. Betty received CSTC's highest honor of "Member of the Year" in 1998. She did the "Forms Update" program for several chapters until 1998. Just prior to her passing she received special recognition from H & R Block for her 40 year career with them, not only as part of their staff, but also as an owner of H & R franchises. In addition to being the consummate volunteer, she was also very community oriented. Betty also provided for those less fortunate, serving as the treasurer for the "Food for Life Ministry" and cooking meals several times a year. We will all miss Betty and send our heartfelt sympathies to Bud.

Well, another tax season has finally ended and an uncertain tax season is following close behind!! I hope if you had any last minute tax questions, like I did, that you utilized our Yellow Pages to contact colleagues to help you find your answers. Our Yellow Pages alone is worth more than the price of our membership!! I appreciate and thank our colleagues involved in CSTC's "We Care Enough To Share" for their kind attitudes and their willingness to take the time from their own busy schedules to answer questions or point us in the right directions when we're in the middle of "brain freeze".

It's also time to register or re-register for our PTIN's. You will no longer be able to use your social security number for preparing tax returns. Before you begin, download and fill out a form W-12 from the IRS website so you have all the information in front of you. You might also want to look at the new FAQ's. You will need a credit or debit card to pay the \$64.25 user fee. The date you register your PTIN will be your "anniversary" date and you will need to renew each year at that time. Once you have done this, you will receive additional information about the next steps, including testing and continuing education requirements, if applicable.

Our upcoming 16 hour Society education for the "Tax Bridge to 2011" is our next step to prepare us for the new tax season. You should have received all of the information, if not, go to our website. Get your registrations in now before the next price increase comes due. Don't forget, we also provide correspondence and on-line education sessions, which are up and running and reasonably priced!! We are offering a 2 and 4 hour CA on-line class and a 2 hour updated Ethics class. As fall progresses, we'll also be offering approximately 7 more classes on varying topics. Keep checking our website to see if the other sessions have been added in. You might also want to ***mark your calendars now for the 2011 25th Annual Summer Tax Symposium at The Orleans Hotel in Las Vegas, Nevada for June 5th to the 8th.*** Our room rates are reasonably priced at \$40 per night. We have a special program lined up, terrific speakers returning and some surprises for this wonderful Society sponsored education event. Details will follow in December.

There were three main goals in our planning for 2010. This year we hoped to establish the 16th chapter of CSTC in the South Orange County area. That goal was met on July 27th when the required signatures necessary to charter the chapter were achieved. The petition to charter the South Orange County Chapter was presented to the BOD on September 20th by Mike Mergen and their charter was unanimously approved. Special "Thank You's" go to Mike Mergen and Haydee Robinson, the new first President of the chapter, for all their hard work and efforts the last three years to make this happen. The Society Executive Board attended their first official meeting on September 28th to help with their training, elections and to swear in their first BOD. Congratulations to the new South Orange County Chapter!!!

Continued on page 2



The second was to update the website and get the Society BOD minutes posted in the Members Only section of the web. The posting of the minutes has been accomplished. All the minutes from 2009 forward are now in the Members Only section. This gives the membership the opportunity to see what Society is doing and implementing. Check it out!! The update to the website is progressing. The vendor has been chosen, they have given us a presentation and the committee is finalizing the changes asked for and required to the vendor. Their timeline should have this completed by the end of this year.

The third was to continue updating our Bylaws, Policies & Procedures and the Chapter Guide that we all live by to make our Organization successful. As this process progressed, we hired a Non-Profit Attorney that specializes in this work to help guide us in the right direction. ***This is 2/3^{ds} of the way to completion.*** The BOD will address additional changes to our P & P's at our November board meeting.

The **“Revision”** changes to the **Bylaws** were presented to the Society BOD in September from the committee. There are 4 revisions, submitted by that committee that will be on your ballot. ***The Society BOD has approved the 4 “Revisions” and a statement of Board support for approval by the membership will accompany these.***

There is also one additional **“Bylaw Amendment”** that was submitted by the East County Chapter for **“5.02d Regarding Voting”** that will also be on the ballot along with the Revisions. **The Society BOD does NOT support that Bylaw Amendment and a statement to that effect will accompany that amendment.** The *main reason* the Society BOD does **not** support this “Bylaw Amendment” is that it would allow chapters with larger memberships to have multiple votes. As it stands now, there is ***one vote for everyone*** on the BOD except for the President, who ***only*** votes in case of a tie. The Parliamentarian and Executive Director never vote. One vote per chapter is fair, democratic and gives everyone an ***equal voice*** in decisions made by the BOD. Changing this would be a terrible injustice to our smaller chapters that make up the bulk of CSTC.

Our Bylaws can only be amended or revised by the ballot voting of the entire membership once a year. You will receive the complete information for the Bylaw Revisions and Amendments, as well as the “Pro” and “Con” statements in early November with your ballot packet for this year. This year’s ballot will also include the nominees for all the Executive offices. This is an important ballot for CSTC. I urge all of you to please take the time to read your materials carefully and ***exercise your right and obligation as a member of CSTC to VOTE!!!***

You can still help with another step for the Policies & Procedures that will be ready for the November 15th BOD meeting. **Chapter Directors** should review their sections of the P & P's and the Chapter Guide for changes that need to be implemented, expanded or deleted. **Communicate in any way that works in order to send your changes and suggestions by October 30th to Ruth Godfrey at rhgodfrey@godfreyandhardy.com or fax them to 909-373-0776.**

Since this is the last issue of the Reporter until January, I wanted to take a moment to say “Thank You” to both the elected 2010 Society BOD and our Chapter Presidents for all of their hard work and efforts this past year to move CSTC forward. Your BOD has put in many hours to help us stay focused, on track and to develop new strategies to keep us competitive with the changing times and I thank you for your dedication to CSTC. We also have several volunteer members who have been working very diligently behind the scenes for us, without an elected position on our Board. CSTC also says our “Thank You’s” to Ruth Godfrey (IE) & George Fahkouri (CV) for their work on our Bylaws and P & P's; Karen DeVaney (CV) as our CTEC Rep; Shannon Henry (TEM) for Finance & Budgets; Vicki Mulak (OR) our EDD Rep; Cindy Price (ECSD) & Augie Beanez (FH) for Membership; Allison Becket (NC), Paul Hearst (CV) & Ghana Bigsby (ECSD) for Website changes & additions; Mike Mergen (OR/SOC) for Chapter Development; George Fahkouri (CV) & Hal LeMaster (GLB) for the Elections. Let’s not forget to say “Thank You” to Beverly Switzer our Executive Director and Barbara Eidlhuber our Executive Assistant – where would we be without the two of them???

Our membership goal of “2012 by 2012” is still moving ahead. ***We need everyone to be part of this goal.*** When you bring in a new member **PLEASE DO NOT FORGET** to put **your name as the “Referral”** on their membership application if you want ***to receive your \$25 education certificate from CSTC.*** If your name is not on the application, you won’t receive your certificate.

In closing, I would like to thank all of our members for the time, participation and support you give to CSTC and for the suggestions to improve and enhance CSTC that you let me know about. Many of them were implemented and some of them are still in the planning stages. We all play a role in the “Tax Specialist’s Choice” and that is what makes CSTC unique and special!! Thank You.

Best Regards, Nikki LeBrun, EA, CSTC President



ABOUT THE REPORTER

2010 SOCIETY OFFICERS

PRESIDENT.....Nicole LeBrun
 1ST VP.....Linda Morlang
 2ND VP.....Shari Hardy
 SECRETARY.....David Eastis
 TREASURER.....Barbara Marx Cleary
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Email: cstsociety@sbcglobal.net
www.cstsociety.org

2010 CALENDAR OF EVENTS

11/15	Society Board Meeting
12/2	Annual Meeting
12/2-3	Tax Bridge to 2011
6/5-6/8/11	Summer Symposium Las Vegas, NV

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CSTC's

ANNUAL MEETING

Thursday, December 2, 2010

Anaheim Plaza Hotel
1700 South Harbor Blvd

Anaheim, CA 92802

Lunch at 11:40 a.m.

All Members Welcome

Call for reservations

714-750-CSTC



BETTY GARRETT, A BELOVED MEMBER PASSES

Betty Garrett, a loyal, dedicated member of CSTC died Sunday, Sept. 12, 2010, following a long battle with cancer. She passed away peacefully at home surrounded by her family.

A native of Oklahoma, she first came to California in 1954 as a new bride of a marine stationed at the then new Marine Training Center at 29 Palms. After traveling for 23 years and raising a family of 5 children in 19 different homes, the family returned to 29 Palms in 1977 for her husband's final tour with the Marines. In 1972, she was selected as the USMC Military Wife of the Year.

In 1970, Betty began what was to be a 40-year career with H&R Block. She worked for Block in New Mexico, Hawaii and California. She and her husband have owned the Yucca Valley H&R Block office for over three decades and have had offices in 29 Palms. They currently own an office in Big Bear Lake as well.

Betty was well-known for her volunteer work in many areas, serving on the boards of several charity organizations. She and Bud were recently recognized as Volunteers of the Year by the Basin Wide Foundation for their work with the Food for Life Ministry (Breaking Bread), where she served as treasurer for the past six years in addition to planning and cooking the meals at least four times per year in addition to Thanksgiving and Christmas.

Betty joined CSTC in 1977. She was a charter member of the Coachella Valley Chapter and CSTC's 1990 Member of the Year. Extremely organized, a giving heart, a big loss for CSTC.

**In Memory
of her dedicated
service to
CSTC's Summer
Symposium
Education Program
Better Books & Taxes**



IMPORTANT! Paid preparers should act now to apply for or renew their PTINs.

New regulations require all paid tax return preparers (including attorneys, CPAs, and enrolled agents) to apply for a Preparer Tax Identification Number (PTIN) - even if you already have one - **before preparing any federal tax return in 2011.**

Commissioner of Internal Revenue Douglas H. Shulman's Keynote Speech Before the AICPA Fall Tax Meeting

The Commissioner announced that, "During the first year of implementation, we intend to waive the requirement for continuing education. This will give us time to work through the many issues regarding CE, including working with third parties who already certify CE courses to attempt to leverage their infrastructure".

He announced that the IRS will be creating a Return Preparer Office inside of the IRS that will be led by David R. Williams, who is familiar to many for his work on the return preparer initiative. He will report directly to Steve Miller, Deputy Commissioner for Services and Enforcement.

This new office will have broad responsibility for the return preparer initiative. It will manage all of our activities related to continuing education and testing of all professionals under IRS jurisdiction. It will also manage the registration system and process, as well as coordinate resource planning for IRS efforts across the organization related to return preparers.

The Commissioner also stated that the IRS is still refining rules for people who work in a professional firm, like an accounting firm, who prepare all, or substantially all of a return under the supervision of an accountant, enrolled agent or lawyer. He stated, "it is highly likely that as we implement the new rules and procedures there will be some relief for testing and continuing education requirements for people who do not sign a return and work in a professional firm under the supervision of an accountant, enrolled agent or lawyer".

A copy of the Commissioner's speech is available at: <http://www.irs.gov/newsroom/article/0,,id=229675,00.html>



TAX BRIDGE TO 2011 REGISTRATION

Name _____
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 Circle One: CTEC EA CPA Other _____ Number _____
 Member of _____ Chapter of CSTC
 Charge my: (circle one) VISA MC
 Card No. _____ Exp. Date _____
 Signature _____
 Security Code ____ _ Check enclosed
 Please check here if you require special accommodations.

REGISTRATION FEES

Both Days	By Oct 15	After Oct. 15	
Member.....	@ \$305 /	\$320.....	x=\$ _____
Staff.....	@ \$345 /	\$360.....	x=\$ _____
Non-Member.....	@ \$395 /	\$415.....	x=\$ _____
Dues (\$130) & Initiation Fee (\$25) = \$155			x=\$ _____
(Initiation Fee waived if you join with registration)			TOTAL \$ _____

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Day 1 12:50 pm - 1 or 2 2:50 pm - 3 or 4
 Day 2 12:50 pm - 5 or 6

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- NO SHOW POLICY: NO REFUND
- REFUND FOR CANCELLATION: Fee less 10% for costs & handling will be made only if requested before Nov. 19, 2010.

For more information visit us at www.cstcsociety.org

Mail Completed Registration Form To:

CALIFORNIA SOCIETY OF TAX CONSULTANTS
 12419 Lewis Street, #106, Garden Grove, California 92840
 (714) 750-2782 FAX (714) 750-2722

SEMINAR SCHEDULE

THURSDAY, DECEMBER 2ND

7:00 Registration & Continental Breakfast
 8:00 Federal Update - Bonnie DeSimone
 9:40 Refreshment Break
 9:55 Bonnie DeSimone - continues
 11:40 Lunch
 12:50 **Select One**
 #1 Did You Know? #2 FTB Update
 Lisa Ihm Steve Sims
 2:30 Refreshment Break
 2:50 **Select One**
 #3 Form 3115 Correcting #4 New Job
 Depreciation Errors Credits & Breaks
 Lisa Ihm Wm. Rogers
 4:30 Adjourn

FRIDAY, DECEMBER 3RD

7:00 Registration & Continental Breakfast
 8:00 California Tax Law - Vicki Mulak
 9:40 Refreshment Break
 9:55 Vicki Mulak - continues
 11:40 Lunch
 12:50 **Select One**
 #5 Estate Planning #6 S Corp
 Gary Quackenbush David Eastis
 2:30 Refreshment Break
 2:50 Jeopardy - Lisa Ihm
 4:30 Adjourn

REGISTRATION BEGINS
 AT 7:00 A.M.

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Mission Statement

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

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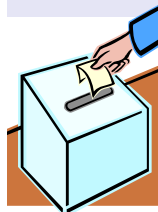
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