



California Society
of Tax Consultants

CSTC *Reporter* e-Newsletter

CSTC Newsletter

December 2025

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From the CSTC President

The fake snow has fallen atop trees around Southern California, the holiday tunes have taken over all of the indoor spaces, and the IRS has begun their annual issuance of holiday guidance.

The last part of November gave us some pretty wild updates about the Tip and Overtime deductions. If you haven't had a chance to peruse Notice 2025-69, it's a doozy. Employers have some relief for reporting requirements (since there really isn't anywhere on the information returns for them to put the required information). The real headline though, is that taxpayers in Specified Service Trades or Businesses (SSTBs), who under the law are ineligible for the tips deduction, will get a pass for 2025, and possibly longer.

I can't wait to see what December has in store for us!

When I'm not doing my best to keep up with everything the IRS throws at us at the end of the year, I like to take some time to reflect on the year that's passed and start looking to the year ahead. I always plan for a better year than the one before and while they're not quite as perfect as I plan, each year is better than the last.

Speaking of next year: did you know that registration is open for the 2026 Summer Symposium? If you're looking for some last-minute tax deductions this is a great way to get a jump start on CE plans and to sneak in those end of year expenses. The committee put together an amazing schedule, and I am already planning my outfits for this year's theme: Follow the Yellow Brick Road to the Best CE Event of the Year! I might have some online carts filled with silver lamé...

I hope that you're taking time this month, as you prepare yourself with tax updates and prepare your office for the coming tax season, to spend time with family and friends. Find your local chapter holiday party and cut loose. If you see me at a seminar in the next few weeks, please come say hi!

I wish you the happiest of holidays and I thank you for all that you do for CSTC. Stay festive, friends!



REGISTRATION IS OPEN FOR THE 2026 SUMMER SYMPOSIUM!

JUNE 7 - 10, 2026
SILVER LEGACY RESORT CASINO
RENO, NEVADA

[CLICK HERE TO LEARN MORE AND REGISTER TODAY!](#)

Summer Symposium Schedule-at-a-Glance

	<u>Sunday, June 7, 2026</u>
3:00 PM to 5:00 PM	Registration Open; Exhibitor Set-up
5:30 PM to 6:00 PM	Welcome Reception for First-Time Attendees
6:00 PM to 7:00 PM	Welcome Reception (light appetizers will be served) This event is family-friendly. (Included with full registration. Guest registration for this event is \$125)

	<u>Monday, June 8, 2026</u>
7:00 AM to 5:00 PM	Registration and Exhibits
7:30 AM to 9:00 AM	Breakfast Keynote Session: IRS Keynote Session Speaker: TBA
9:15 AM to 10:05 AM	Breakout Sessions:
	Track One: The Entity – Basics of Business Returns Speaker: Shannon Hall, EA
	Track Two: There’s No Place Like College: Tax Planning for Education Speaker: Brad Messner, EA
	Track Three: QBI Deduction Refresher & Update! Speaker: Jane Ryder, EA, CPA
10:05 AM to 10:20 AM	Coffee Break / Break with Exhibitors
10:20 AM to 12:00 PM	Breakout Sessions:
	Track One: 2026 Digital Asset Tax Update Speaker: Matt Metras, EA
	Track Two: You think you know California Residency? Sure, and Dorothy thought she was in Kansas Speaker: Patricia Barron, EA
	Track Three: Navigating Rentals & Passive Activity Losses Speaker: Natalie Kolodij, EA, CRETS
12:00 PM to 1:20 PM	<i>Lunch and Learn:</i> <i>No CE Offered for this Course</i>
1:20 PM to 3:00 PM	Breakout Sessions:
	Track One: Short-Term Rentals: Fact from Fiction Speaker: Natalie Kolodij, EA, CRETS

	Track Two: Practical Digital Asset Reporting - How to make the most of software Speaker: Matt Metras, EA
	Track Three: California Individual Tax Update Speaker: Patricia Barron, EA
3:00 PM to 3:20 PM	Break with Exhibitors
3:20 PM to 5:00 PM	General Session: Individual Tax Update Speaker: Tom Gorczynski, EA, USTCP
5:00 PM to 6:30 PM	Reception with Exhibitors
	<u>Tuesday, June 9, 2026</u>
7:00 AM to 5:00 PM	Registration and Exhibits
7:30 AM to 9:00 AM	Breakfast Keynote: FTB Keynote Speaker: TBA
9:15 AM to 10:05 AM	Breakout Sessions:
	Track One: Click Your Heels and Automate: AI for Estimated Tax Projections Speaker: Brad Messner, EA
	Track Two: Dependency In-Depth Speaker: Shannon Hall, EA
	Track Three: Taming the Flying Monkeys: Effectively Responding to IRS Notices Speaker: Josh Youngblood, EA
10:05 AM to 10:20 AM	Coffee Break / Break with Exhibitors
10:20 AM to 12:00 PM	Breakout Sessions:
	Track One: Filing Status: Rules and Planning Speaker: Tom Gorczynski, EA, USTCP
	Track Two: There's No Place Like Relief: Understanding Innocent Spouse Rules Speaker: Josh Youngblood, EA
	Track Three: Tax & Compliance for Not-for-Profit Organizations Part One Speaker: Veronica Marelli, EA
12:00 PM to 1:20 PM	2026 Annual Business Meeting and Awards Ceremony Luncheon (Included with registration)

1:20 PM to 3:00 PM	Breakout Sessions:
	Track One: Tax & Compliance for Not-for-Profit Organizations Part Two Speaker: Veronica Marelli, EA
	Track Two: Sale of A Residence Speaker: Tom Gorczynski, EA, USTCP
	Track Three: Farming: Alfalfa to Zebras to Deadly Poppies Speaker: Brad Messner, EA
3:00 PM to 3:20 PM	Break with Exhibitors
3:20 PM to 5:00 PM	General Session: Business Tax Update Speaker: Jane Ryder, EA, CPA
	<u>Wednesday, June 10, 2026</u>
7:00 AM to 5:00 PM	Registration and Exhibits
8:20 AM to 10:05 AM	Breakfast Keynote Session: Closing a Practice Speaker: Tom Gorczynski, EA, USTCP, Josh Youngblood, EA, and Shannon Hall, EA
10:05 AM to 10:20 AM	Coffee Break / Break with Exhibitors
10:20 AM to 12:00 PM	Breakout Sessions:
	Track One: GIG Economy Tax Compliance, Tax Savings and Form 1099-K Speaker: Jane Ryder, EA, CPA
	Track Two: Estate Planning After the OBBBA Speaker: Frank Acuña, Attorney at Law
	Track Three: Summary Judgement: Lessons Learned from the US Tax Court Speaker: Matt Metras, EA
12:00 PM to 1:20 PM	<i>Lunch and Learn</i> <i>No CE Offered for this Course</i>
1:20 PM to 3:00 PM	General Session: Stump the Tax Experts Speaker: Speaker Panel
3:00 PM to 3:20 PM	Break with Exhibitors
3:20 PM to 5:00 PM	General Session: Assisting Clients with Estate Planning Needs - Ethically! Speaker: Frank Acuña, Attorney at Law

CLICK HERE TO LEARN MORE AND REGISTER TODAY!

Engage with tax professionals, industry experts, and government leaders for three days of valuable insights, networking, and professional development. More details to come – mark your calendar!

Scholarships for the 2026 Summer Symposium are be available to CSTC members. [Click here to learn more.](#)





Surgent Income Tax School Discount A New CSTC Member Benefit!

We're excited to share some great news! Our long-standing partnership with **Surgent Income Tax School (Surgent ITS)** has given CSTC members the opportunity now- December 31st, 2025 to save on all products. Starting now- end of year- **members receive 40% off a//Surgent ITS courses!** CSTC Members can [login to their membership profile](#) to receive the special discount code.

Surgent has provided the following highlights to help you explore what's available:





[Comprehensive Tax Course – CA Edition \(Individuals\)](#)

Perfect for beginners or new hires





-  Master individual tax preparation from start to finish
 -  Build foundational skills and confidence for career growth
 -  Self-paced online learning with instructor email support
-  [Start Free Trial](#)

[Small Business I Tax Course](#)

Ideal for firms looking to expand into business clients

-  Learn Schedule C, Partnerships, S Corps, Payroll & more
 -  Add profitable small-business tax services
 -  Real-world case studies plus instructor support
-  [Start Free Trial](#)

Why Choose Surgent ITS?

-  100% online — learn anytime, anywhere
-  Instructor support included
-  Auto-graded quizzes & real feedback
-  Certificates reported to IRS & CTEC

 **Exclusive for Our Members:**



CSTC Classified Ads - A Member Benefit

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Help Wanted

Experienced Tax Professional wanted. Flexible sched, f/t or p/t. Competitive comp+benefits+bonuses! Centrally located in San Diego, professional yet comfortable office. Hoping for a long-term employee who can grow with our business. Equity interest may be available for employee who wants to take on greater role. Please contact Robert Freidson at Robert@sandiegotaxprofessionals.com for more information.

Office Space Available

CPA near John Wayne Airport has private office with services for rent. Per Diem assignments are available. Prefer CPA seeking to grow existing practice. Near term transition also considered. Contact Philip Becker at celiaso@aol.com for more information.

Looking to Buy Practice

Looking to purchase a tax practice in San Diego County with up to 100 clients, specializing in individual returns. I offer personalized service, a commitment to high-quality care, and am ready to assist with a smooth transition for retirement. Contact me if you're ready to sell at Susan@taxwisepros.com or 9257861490

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Want to advertise with CSTC?

CSTC Members are welcome to advertise in the CSTC Reporter. The member rate is \$45 per quarter, per ad, with a maximum of 50 words. If you wish to place an ad in more than one category, please submit a separate form for each category.

Submissions are limited to 50 words and may include hyperlinks for additional information. Ad content will only be reviewed after confirmed receipt of payment. The CSTC Reporter is emailed on the first business day of each month to 55,000+ contacts. Advertisement categories include:

- Help Wanted
- Position Wanted
- Office Space Needed
- Office Space Available

- Practice for Sale
- Looking to Buy a Practice
- Furniture/Equipment for Sale
- Furniture/Equipment Needed

Submissions will be reviewed by editors for approval by the 15th of the month. If approved, the ad will be included in the Reporter for the remainder of the quarter. Submissions received after the 15th of the month will be reviewed the following month.

Quarter Dates:

- **Quarter One:** January, February, March
- **Quarter Two:** April, May, June
- **Quarter Three:** July, August, September
- **Quarter Four:** October, November, December

All submitted advertisements are subject to acceptance at the sole discretion of the CSTC. If an advertisement is not accepted, a refund will be issued.

[CLICK HERE](#) to submit your classified ad!

Upcoming CSTC Chapter Events

December 1, 2025

California State Update
Orange County - South Chapter Virtual Meeting
2 California hour(s) (Topics covering California law issues)
[Click here](#) to learn more and register.

December 3, 2025

S Corporations
Temecula Valley Chapter In-Person Meeting
2 Federal Law hour(s) (Topics covering existing tax law)
[Click here](#) to learn more and register.

December 6, 2025

2025 Tax Return - Updates and Changes
San Francisco Bay Chapter In-Person Seminar
2 California hour(s) (Topics covering California law issues)
6 Federal Tax Update hour(s) (Topics covering new tax law)
[Click here](#) to learn more and register.

December 8, 2025

One Big Beautiful Bill

Orange County - South Chapter Virtual Meeting

3 Federal Tax Update hour(s) (Topics covering new tax law)

[Click here](#) to learn more and register.

December 9, 2025

Two-Part Meeting: Federal Tax Update and Prepare for the 2025 Tax Year and California Updates

Central Valley Chapter Virtual Meeting

Part One: 4 Federal Tax Update hour(s) (Topics covering new tax law)

Part Two: 2 California hour(s) (Topics covering California law issues)

[Click here](#) to learn more and register.

December 10, 2025

Orange County Chapter Annual Holiday Party!

Hosted by the Orange County Chapter

No CE Offered for this Event

[Click here](#) to learn more and register.

December 11, 2025

Region Four In-Person Holiday Party!

Hosted by the East County San Diego, North County San Diego, and San Diego Chapters

No CE Offered for this Event

[Click here](#) to learn more and register.

December 12, 2025

2025 Christmas Party

Orange County South Chapter In-Person Event

No CE Offered for this Event

[Click here](#) to learn more and register.

December 17, 2025

December Holiday Party

Inland Empire Chapter In-Person Event

No CE Offered for this Event

[Click here](#) to learn more and register.

[Click here](#) to view the CSTC calendar

Welcome New CSTC Members!

Ruben Arroyo
Los Angeles Chapter

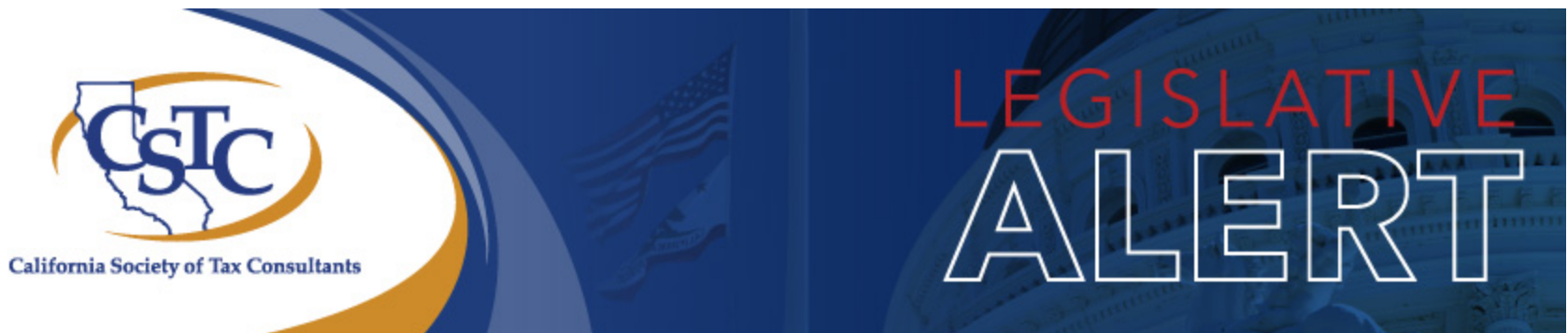
Bruce Hughey
Greater Long Beach Chapter

Stacy Kinsella
Central Valley Chapter

Angelica Lujano
San Francisco Bay Chapter

Nicole Perry
Central Valley Chapter

Johannah Santineau-Wagner
San Diego Chapter



Legislative Advocacy

CSTC has been the leading Association in supporting legislation to provide protection for our profession, to support our profession, and to enhance our profession. CSTC continuously leads our industry through legislative advocacy, educational opportunities, and professional inclusion.

CSTC works closely with a Legislative Consultant to keep an eye on important bills that would affect taxpayers and small business owners.

[Please click](#) here to view the bills that CSTC is currently monitoring.



NEWS FROM THE IRS

[It's not too early to get ready for the 2026 tax season](#)

IR-2025-116, Nov. 26, 2025 — The Internal Revenue Service encourages taxpayers to take steps now to prepare for the upcoming filing season by visiting [IRS.gov/GetReady](https://www.irs.gov/GetReady) for tips on what is new and what to consider before filing.

[Treasury, IRS request comments on implementation of the new federal tax credit for individual contributions to Scholarship Granting Organizations under the One, Big, Beautiful Bill](#)

IR-2025-115, Nov. 25, 2025 — The Department of the Treasury and the Internal Revenue Service today issued Notice 2025-70, requesting comments on the implementation of a new tax credit for individuals established under the One, Big, Beautiful Bill.

[Treasury, IRS provide guidance for individuals who received tips or overtime during tax year 2025](#)

IR-2025-114, Nov. 21, 2025 — The Department of the Treasury and the Internal Revenue Service today issued guidance for workers eligible to claim the deduction for tips and for overtime compensation for tax year 2025.

[Treasury, IRS issue guidance on tax benefit for lenders on loans secured by farm or rural property under the One, Big, Beautiful Bill](#)

IR-2025-113, Nov. 20, 2025 — The Department of the Treasury and the Internal Revenue Service today issued guidance for a new tax benefit for certain lenders that make loans secured by rural or agricultural real property.

[Interest rates remain the same for the first quarter of 2026](#)

IR-2025-112, Nov. 13, 2025 — The Internal Revenue Service today announced that interest rates will remain the same for the calendar quarter beginning Jan. 1, 2026.

[401\(k\) limit increases to \\$24,500 for 2026, IRA limit increases to \\$7,500](#)

IR-2025-111, Nov. 13, 2025 — The Internal Revenue Service announced today that the amount individuals can contribute to their 401(k) plans in 2026 has increased to \$24,500, up from \$23,500 for 2025.

[Treasury, IRS provide penalty relief for tax year 2025 for information reporting on tips and overtime under the One, Big, Beautiful Bill](#)

IR-2025-110, Nov. 5, 2025 — The Department of the Treasury and the IRS today issued guidance providing penalty relief to employers and other payors for tax year 2025 regarding new information reporting requirements for cash tips and qualified overtime compensation under the One, Big, Beautiful Bill.

[Nationwide Tax Forum Online launches with new continuing education content](#)

IR-2025-109, Nov. 4, 2025 — The Internal Revenue Service today announced the launch of the 2025 Nationwide Tax Forum Online, providing tax professionals access to seminars recorded at this year's IRS Nationwide Tax Forum.

[News release and fact sheet archive](#)

Find previous year news releases and fact sheets from 1997 through last month.

Join the California Society of Tax Consultants!

[Click here to fill out an online application.](#)

CSTC advances professionalism within the tax industry by:

- Providing quality education
 - Creating networking opportunities
 - Advocating professional standards
-

CSTC Member Benefits

Our greatest Member benefits are the relationships you will build with other Members



The CSTC Member Listserv is an email address that forwards your email message to all who subscribe.

The CSTC Listserv is a great way to communicate quickly and easily with the subscribed members regarding business-related questions and requests for assistance.



CSTC members have access to benefits such as free payroll processing services for your tax practice, and the opportunity to earn new revenue through their flexible partnership options.



****NEW MEMBER BENEFIT****



CSTC members receive \$30 off every live seminar and 8-hour on-demand webinar that Brass Tax offers every year! That means Tax Toolbox, Update, and the new Summer Seminar are all \$30 off! This new benefit rolls out just in time for discounts on the upcoming Tax Toolbox seminar starting September 16th in Orange County. The 2025 Toolbox focuses on tax planning and strategies for rentals and also includes 2 hours of Ethics.



Wolters Kluwer: Discounts on Tax, Accounting & Audit Resources, Software, Information & Services.



CSTC members receive the TaxBook WebLibrary at a special price. Other Member Benefits Include:

Savings on all Society Educational Events / Savings on Contact, Correspondence & Self Study Education / Savings with member specialty CSTC Connects (previously yellow Pages) list / Savings with E&O Insurance, plus specialty coverage relevant to your profession / Online CSTC Find-a-Tax Consultant search to help promote your business! / CSTC Member Listserv



If you are interested in buying or selling a practice, contact us today! ATB is operated by Enrolled Agents ensuring a complete understanding of our profession. Please give us a call at (855) 428-2225 or visit us online at www.ATBCAL.com for more information and to view our current listings. CA DRE 02002824



While Verifyle Pro is no longer offered for free, your CSTC membership gives you the ability to subscribe to Verifyle Gold for just \$15 per month (32% off the retail price), or Verifyle Platinum for just \$22 per month (55% off the retail price).



Office Depot has partnered with us to provide exclusive savings in-store and online, plus fantastic additional benefits. The program is all about providing preferred pricing to our members, and the savings extend to almost every item.



Savings include 20% to 55% off item office supply core list, 20% to 55% off retail on cleaning & break room items, 10% off branded; 20% off private brand ink & toner core list, Average 10% off retail on 200 technology core items, Free next-day shipping on orders of \$50 or more, and SIGNIFICANT savings on copy & print. Become a CSTC member to sign up for our Office Depot Small Business Savings Program, administered by Excelerate America.

FOLLOW CSTC ON SOCIAL MEDIA!

THANK YOU TO THE 2025 SUMMER SYMPOSIUM SPONSORS AND EXHIBITORS

SILVER SPONSOR



BRONZE SPONSOR



BADGE SPONSOR



LUNCH & LEARN



AUDIT LOUNGE: AI AFTER DARK



EXHIBITOR RECEPTION (SPECIALTY DRINK)



CONFERENCE TOTE BAG INSERT



EXHIBITORS

