

# 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**  
September 2019



**News**

Dear Members,

## PRESIDENT'S MESSAGE



Our Chapter President, Manuel Escalante, submitted his resignation to our Board of Directors. The Board has regretfully accepted his resignation effective August 27, 2019.

Per CSTC By Laws the First Vice President assumes the office of the President for the unexpired term. This means that I am once again President of our Chapter. I served as President of the Inland Empire Chapter from 2005 through 2008. Rest assured we—our Board members and I—will do an excellent job for you and our Chapter.

Vacancies, other than the office of the President, are filled by the President by appointment subject to ratification of the Board of Directors. I have appointed Ann Mills, who is presently serving as Director - Asst. 1<sup>st</sup> VP to be First Vice President for the unexpired term.

This will leave an open Director position. Please contact me if you would like to serve.

CSTC changed from a Calendar Year to a Fiscal Year. This means that the current term for the Society Board and all Chapters will be 18 months. I have had Elections listed in our Newsletter to take place in November. This date is probably not correct, and I have removed it. Chapters will be informed by the Society office when the Elections for the 2020/2021 term are to take place.

Gary Quackenbush, Esq., our current Society President, will be visiting our Chapter on September 18, 2019 and at the same time be our speaker for the evening. We are looking forward to his visit and his "Ethics-The Professional Legal Issues" presentation.

Sincerely,

**Hilde**  
Mathilde "Hilde" Morrow  
President, CSTC IE Chapter



California Society of Tax Consultants  
Inland Empire Chapter

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### Officers

President	Hilde Morrow	909.624.9366
1st VP	Ann Mills	909.229.2812
2nd VP	Frank Medrano	909.271.9980
Secretary	Armando Armenta	909.399.9898
Treasurer	Duberly Beck	909.854.3634
Past President	Renee McClellan	909.720.2274

### Directors

Membership	Laura Jimenez	310.925.4523
Asst Treasurer	David Knutson	909.894.9049
Director—Member at Large	Pris Lerma	909.214.1453
Director	open	
Newsletter Editor	Hilde Morrow	HildeMorrow@Prodigy.net 909.624.9366

## September 18, 2019 Dinner Meeting

### ETHICS—The Professional Legal Issues

CTEC: 1000-CE-4518, IRS: 18QC1-E-01138-19-I  
Knowledge Level: Intermediate—2 hours Ethics



Every day in our practices as tax professionals, we are confronted with a myriad of legal issues. This class will explore legal issues that tax professionals are faced with from the ethical perspective relative to circular 230 and California and federal law. In the handout material and the PowerPoint presentation, you will learn how to properly handle client relationships, client confidential information, challenges presented by clients, and the limits and regulations regarding the license that you hold as a tax professional.



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)

# SEPTEMBER 18, 2019 DINNER

## DoubleTree Hotel Claremont

555 West Foothill Blvd, Claremont, CA 91711  
 Phone: 909.626.2411

### Wednesday, September 18, 2019

- 5:30 pm Sign-In
- 6:00 pm—7:00 pm dinner
- 7:00 pm—9:00 pm Speaker



• For Reservations and Menu Preference:

Phone: **909.575.1066** (message phone) OR

Email: [CSTC.Inland.Empire@gmail.com](mailto:CSTC.Inland.Empire@gmail.com)

Please make your reservation **on or before September 14, 2019, 11:59 pm.**

Pay at the event with check or cash. We are unable to accept credit cards.

### MEETING COST

**\$35** Members with timely reservations. Reservations are timely if **called in by September 14, 2019, 11:59 pm.**

**\$50** Members who call in after the September 14, 2019 deadline

**\$50** Non-Members and ALL Walk-Ins

**NOTE:** When you make your reservation please provide your name, PTIN # and EA, CPA, or CTEC #. Also, state your menu choice. Dinner is served at 6:00 pm, should you arrive after 6:30 pm a meal may not be guaranteed for you.

**Cancellation Policy:** In the unlikely event that you made a reservation and **ARE UNABLE TO ATTEND** please call the reservation number again and cancel your reservation. Our chapter has to pay for all dinners ordered whether eaten or not. The deadline to cancel a reservation is **Saturday, September 14, 2019, 11:59 pm.** If not cancelled by that date you will be billed for the cost.

**O**ur next Board Meeting will be on September 18, 2019 at 4:00 pm. All members are welcome to attend. The meeting will be at the DoubleTree Hotel in the same room as our dinner meeting.



### ==MENU==

**House Salad** with Ranch & Italian Dressings  
 Fresh Rolls and Butter

### Main Menu:

- **Grilled Chicken Teriyaki**  
 Chicken marinated in Lime and Ginger topped with Teriyaki Sauce and Garnished with Pineapple Green onions. Chef's Choice starch and vegetables.

### OR

- **Vegetarian Lasagna**  
 Lasagna Noodles layered with Mozzarella Cheese, Alfredo Sauce, and Succulent Layers of Vegetables Chef's choice of accompaniment

Coffee, Ice Tea  
 Chef's Choice Dessert

## 2019 PERMANENT DINNER LIST

- **If your name appears on the list below you will be placed on the attendance list for September 18, 2019.**
- In case you are **NOT** able to attend, please call the reservation number and cancel.
- If you are on the permanent dinner list and don't cancel if you are unable to attend you will be removed from the list and have to call in your reservation for future meetings.
- If your name does **NOT** appear on the list and you would like to attend, please call the reservation number and make a reservation.

Armando Armenta	Wayne Franck	Priscilla Lerma	Elaine Merrigan
Jennifer Ashley	Mario Garcia	Leonor Maher	Ann Mills
Marcela Barrios	Ricardo Garza	Cecilia Martinez	Mathilde Morrow
Duberly Beck	Laura Jimenez	Sergio Martinez	Jessica Vasquez
Phillip Brown	David Knutson	Renee McClellan	
Manuel Escalante	Leighanne Lefrenz Nickle	Francisco Medrano	current to August 21, 2019

CONTINUED FROM PAGE 1—SPEAKER BIO

## SPEAKER: Gary Quackenbush, ESQ., GQ LAW

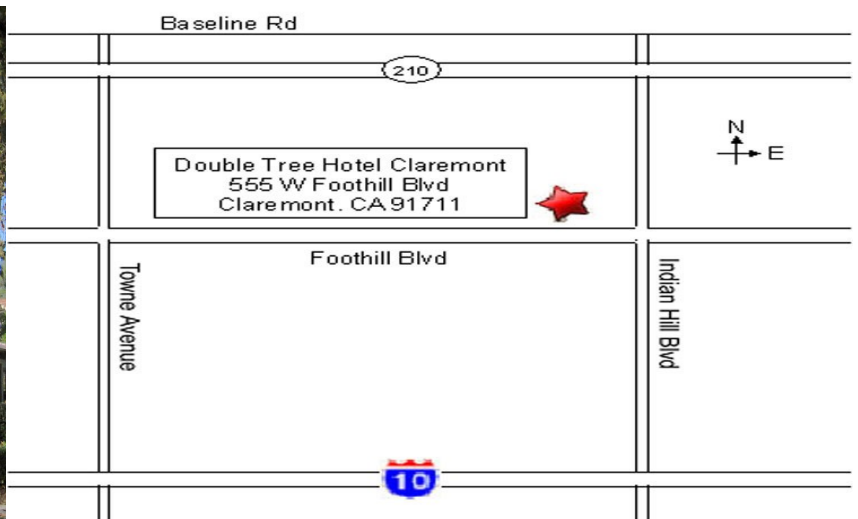


Gary Quackenbush operates his Financial Solutions law practice, GQ LAW, out of the Rancho Bernardo area in San Diego, California. Since 1988 his emphasis has been tax and financial problem solving and implementing solutions for tax problem resolution such as; Offers in Compromise, audit reconsideration, appeals, installment agreements, bankruptcy, federal district court actions, federal tax court actions, etc.

His estate planning practice focuses on wills, trusts, and estate administration including probate court work. His office handles civil litigation cases such as personal injury, contract disputes, property disputes, and business matters. His business consulting involves choice of and formation of business entities such as sole proprietorships, partnerships, corporations, and Limited Liability Companies.

Gary received his Bachelor of Science degree in business finance from Brigham Young University in 1984. He received his Juris Doctor degree from California Western School of Law in 1988. He is admitted to practice in all courts in the state of California and in all courts in the state of Colorado, US Bankruptcy Court in the Southern, Central, and Northern Districts of California, Federal District Court in the Southern and Central districts of California, Federal District Court and US Bankruptcy Court in the District of Colorado, and U.S. Tax Court.

Gary is a regular guest lecturer to tax professionals, attorneys, and volunteer organizations. He is the host of his own podcast radio show “GQ on the Law” available on iTunes, Podbean, and Stitcher Radio. Since 2010 he has been a weekly guest on the “Word on Wealth” radio program with Marty Schneider on KCBQ 1170 AM and KPRZ 1210 AM every Tuesday. He has been a guest on UTTV “The American Dream” and the “Taylor Baldwin Show” and has appeared on NBC, ABC, CBS, and KNSD TV. He is Past-President of the California Society of Tax Consultants, San Diego Chapter and currently is President of CSTC at the state level



### MEMBERSHIP RENEWAL

Membership renewals for most of our members were due on July 1, 2019. Please pay your dues if you have not done so already. Pay online or mail your check to the Society office. The fee is \$175 for the period from July 1, 2019 to June 30, 2020.

There will be a \$15 late fee added to the dues if paid after August 15, 2019. Also, you will be charged the Non-Member price for any meeting you attend until your dues are paid.

## 2019 CSTC INLAND EMPIRE CHAPTER MEETING CALENDAR

All our meetings are on the third Wednesday of the month unless otherwise stated.



APPROVED  
CONTINUING EDUCATION  
PROVIDER



APPROVED  
CONTINUING EDUCATION  
PROVIDER

Date	Topic	Speakers
May 15, 2019	A New Ingredient for a Successful Tax Return	David A Eastis, CRTP
June 19, 2019	The Tax Cuts and Jobs Act & its Impact on Real Estate and Cost Segregation	Ellen Gardner of Cost Segregation Authority
July 17, 2019	1031 Exchanges and Opportunity Zones	Ruth Godfrey, EA
Aug 21, 2019	Partnerships and Form 1065	Linda Dong, EA
Sept 18, 2019	ETHICS—The Professional Legal Issues	Gary Quackenbush, Esq.
Oct 16, 2019	Marijuana Taxation in California	William E Rogers, MBA, CFP, EA
Nov 20, 2019	Reporting K-1's for Tax	Jane Ryder, EA, CPA
Dec 11, 2019	Holiday Party*	2AZZ1 Band (One of the most popular URBAN CONTEMPO Bands in So.CA)

**May through November:** 2 hours education credit

**December (2nd Wednesday of the month):** \*Holiday Party, NO education credit.

**Speakers and Topics subject to change without prior notice.**

These presentations have 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).

## CSTC INLAND EMPIRE CHAPTER Annual Update and Review Workshop

Save the date and mark your calendar!

January 4, 2020— 8 hours CPE credit

Where: DoubleTree Hotel, Claremont

Speaker: Claudia Stanley, CPA, EA

Federal Update and Review, 6 hours credit

Speaker: Lila Fedler, EA, FTB

California Update, 2 hours CA credit



Claudia Stanley, CPA, EA



Lila Fedler, EA, FTB  
Taxpayers' Right's  
Advocate's Office

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

### MISSION STATEMENT

CSTC advances professionalism within the tax industry by:

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

*Improving the tax industry, one professional at a time*

# Membership Anniversaries

September 2019

Thank you for your loyalty to our Chapter!



Barbara Hawkins  
7 years



Hilde Morrow  
19 years



Ruben Porras  
4 years



Mike Richeson  
11 years



Norman Wing  
9 years



Clint Young  
15 years



## WELCOME NEW MEMBERS



Meet one of our newer Members:

**Erica Hayashi** of Rowland Heights

Erica joined in July 2019 after attending our June meeting.

*Welcome!*



We have three additional members who joined in July & August.

They are:

- **Ignacio Rojas** of Rancho Cucamongo
- **Tiffany Warren** of Redlands
- **Nishon Watson** of Rancho Cucamongo



Any member who signs up a new member gets a \$25 credit towards their next year's membership dues (Society Benefit) and a \$15 off dinner certificate the month after the person joins (Chapter Benefit).

The new member will also get a \$15 off certificate (this is a Chapter Benefit as well).

The above benefits do not apply to members who join again after a break.

At our August meeting the following members received our chapter benefit of either a \$15 off certificate for a future dinner or if they are on the permanent dinner list a \$15 gift card of their choice.



Joan Brashear  
New Member



Laura Jimenez  
Referring Member



Leighanne Lafrenz  
New Member



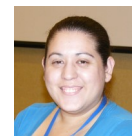
Priscilla Lerma  
Referring Member



Elaine Merrigan  
New Member



Myriam Mourani  
Referring Member



Jessica Vasquez  
Referring Member

# 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 2019 Workshop.
- Members who prepay for their 2019 dinner meetings, will be able to save \$70 off the total price. The pre-pay cost for 8 meetings is \$210. **The deadline to prepay is May 15, 2019.** The special discount price is non-transferable and non-refundable. No dinners will carry over to 2020.
- Chance to win a \$15 gift card for wearing your badge to the meetings.
- Any member who signs up a new member gets a \$15 off dinner certificate the month after the person joins. The new member will also get a \$15 off certificate (this does not apply to prior members who join again).
- A monthly free Newsletter (May through December).
- Seven educational dinner meetings May through November (2 hrs CPE/meeting) and one Holiday Party meeting in December. Entertainment will be provided at the December meeting. (See pricing options above.) The member cost per meeting is \$35 with timely reservations. The charge for late reservations, non-members and walk-ins is \$50.
- **One Saturday all day workshop (8 hours CPE) - cost to be announced later.**
- Non-credit breakfast meetings during tax season provide a chance to network and get answers to difficult tax questions from other tax professionals.

## MEMBER BENEFITS AT WORK



To date **10 members** have attended enough meetings to receive a free tax book. See CSTC Inland Empire Chapter Benefits above for eligibility details. Members who have not renewed will not be entitled to a free book, even though they have attended enough meetings to qualify..

Members who do not qualify by November and/or would like to purchase tax book(s) may do so. Order Forms will be emailed after the September 2019 meeting and included in the October and November Newsletters.

### **FREE BOOKS** (attended 5 or more meetings)

Duberly Beck, Perla Campos, Mario Garcia, David Knutson, Priscilla Lerma, Francisco Medrano, Ann Mills, Hilde Morrow, Myriam Mourani, Jessica Vasquez

### **FOUR MEETINGS ATTENDED** (need 1 additional meeting to qualify)

Jennifer Ashley, Phillip Brown, John Doran, Wayne Franck, Ricardo Garza, Cecilia Martinez, Elaine Merrigan, Oscar Moreno, Julio Romero, Albertina Sierra, Clinton Young

### **THREE MEETINGS ATTENDED** (need 2 additional meetings to qualify)

Armando Armenta, Joan Brashier, Corina Christiansen, Richard Doyle, Isabel Garcia, Ruth Godfrey, Laura Jimenez, Leighanne Lafrenz Nickle, Leonor Maher, Sergio Martinez, Renee McClellan, Thomas Scheuerell,

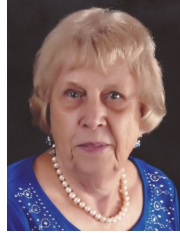
### **TWO MEETINGS ATTENDED** (need 3 additional meetings to qualify)

Maria Barajas, Manuel Escalante, Ricardo Fonseca, Sharon Hardy, Erika Hayashi, Marilyn Seely

# 2019 BOARD OF DIRECTORS

The term of office is one year, unless otherwise stated

## OFFICERS



**President  
& Newsletter Editor**  
Mathilde "Hilde" Morrow



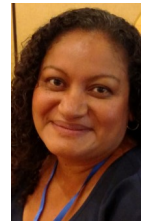
**First Vice President**  
Ann Mills  
PENDING BOARD RATIFICATION

**Second Vice President**  
Francisco "Frank" Medrano



**Secretary**  
Armando Armenta

**Treasurer**  
Duberly Beck



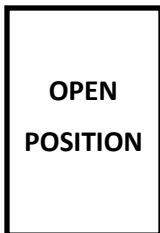
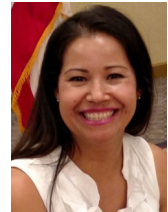
**Past President**  
Not an elected position  
Renee McClellan

## DIRECTORS



**Director—Asst. Treasurer**  
David Knutson

**Director—Membership**  
Laura Jimenez



**Director—Asst. VP**

**Director—Member at Large**  
Priscilla "Pris" Lerma



## VOLUNTEERS



**Janice Coleman**  
Sunshine Chair

**Myriam Mourani**  
Photographer



CLASSIFIED ADS



**F**rom Bookkeeping to Audit Representation, fellow CSTC member and Enrolled Agent Tina Garcia offers services to you and your clients to clarify pertinent financial data and resolve disputed tax issues.

Tina is a certified Quickbooks Pro-Advisor able to properly record transactions and generate reports. She represents taxpayers before the IRS and/or FTB in correspondence, office and field examinations of individual and small business income tax returns. She has been an enrolled agent for 24 years after a 14-year career with the IRS in the Examinations and Criminal Investigation Divisions. Tina is tri-lingual (English/Spanish and some Portuguese).

Phone: (909) 626-7706 Email: [EnrolledAgent@icgarcia.com](mailto:EnrolledAgent@icgarcia.com)

There's No Time Like Now to Plan Your Future



**John J Doran, AAMS®**  
Financial Advisor

19015 Town Center Dr Suite 205  
Apple Valley, CA 92308  
760-240-8720  
[www.edwardjones.com](http://www.edwardjones.com)

**Edward Jones®**  
MAKING SENSE OF INVESTING

**T**here is no charge to members to advertise positions available in their practice, equipment for sale, or similar subjects. Members looking for a new employer may also advertise.

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 California Society of Tax Consultants.

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

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



VeriFyle Pro Now Free for CSTC Members



CSTC is pleased to include the VeriFyle Pro™ premium secure online document and message sharing service at no cost to

CSTC members. The CSTC / VeriFyle partnership provides members with a secure way to share documents and messages with clients, colleagues, employees and other business associates.

VeriFyle is meant to replace other less secure technologies (like email and cloud sharing services like Dropbox) for the purpose of sharing important or sensitive information.



**T**he August 21, 2019 winner of our wear your badge drawing was



**Oscar Moreno**

He received a \$15 gift card.



FROM THE TAX FRONT

News from the Justice Department's Tax Division

The U.S. Justice Department Tax Division this week reported the indictment of Brian Booker, a former CPA from Fort Lauderdale, Fla., for failure to report foreign bank accounts (FBARs) and filing false documents with the IRS. According to the Tax Division, Booker failed to disclose his interest in financial accounts located in Switzerland, Singapore and Panama. Booker also allegedly filed false individual income tax returns for tax years 2010 through 2012 that failed to report all of Booker's foreign bank accounts. If convicted, Booker faces a maximum sentence of five year in prison for each count relating to his failure to file an FBAR and a maximum sentence of three years for each of the counts related to filing false tax returns.

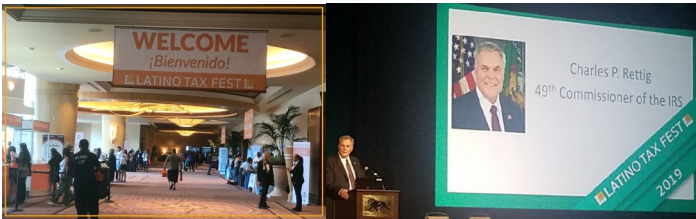
Interest Rates Unchanged for the Fourth Quarter

Interest rates will hold unchanged for the calendar quarter beginning Oct. 1, 2019. The rates will be:

- 5 percent for overpayments (4 percent in the case of a corporation)
- 2.5 percent for the portion of a corporate overpayment exceeding \$10,000
- 5 percent for underpayments
- 7 percent for large corporate underpayments

For more information, review [Revenue Ruling 2019-21](#).





Written by **Duberly Beck**



**CSTC** was well represented at the **2019 Latino Tax Fest!** In addition to Laura Jimenez and Duberly Beck, two of our CSTC Inland Empire Board Members attending, CSTC had a membership recruitment and informational booth at the 2019 Latino Tax Fest held in Las Vegas, Nevada July 29th - August 1st.

At the Latino Tax Fest, you learn, network and grow! It is the only tax convention with classes in English and Spanish. Latino Tax Fest 2019 offered a wide range of sessions! If you have a heavy amount of Latino clients, this conference is definitely for you. Between the energetic Las Vegas environment and the up-beat attitudes of the attendees, this conference was electric and very informative. The mariachi bands, margaritas, pool parties and tax talk has us ready for next year! We hope to see more CSTC members at the 2020 Latino Tax Fest!

## IRS announces new procedures to enable certain expatriated individuals a way to come into compliance with their U.S. tax and filing obligations

IR-2019-151

9/6/2019

WASHINGTON – The Internal Revenue Service today announced new procedures that will enable certain individuals who relinquished their U.S. citizenship to come into compliance with their U.S. tax and filing obligations and receive relief for back taxes.

The [Relief Procedures for Certain Former Citizens](#) apply only to individuals who have not filed U.S. tax returns as U.S. citizens or residents, owe a limited amount of back taxes to the United States and have net assets of less than \$2 million. Only taxpayers whose past compliance failures were non-willful can take advantage of these new procedures. Many in this group may have lived outside the United States most of their lives and may have not been aware that they had U.S. tax obligations.

Eligible individuals wishing to use these relief procedures are required to file outstanding U.S. tax returns, including all required schedules and information returns, for the five years preceding and their year of expatriation. Provided that the taxpayer's tax liability does not exceed a total of \$25,000 for the six years in question, the taxpayer is relieved from paying U.S. taxes. The purpose of these procedures is to provide relief for certain former citizens. Individuals who qualify for these procedures will not be assessed penalties and interest.

The IRS is offering these procedures without a specific termination date. The IRS will announce a closing date prior to ending the procedures. Individuals who relinquished their U.S. citizenship any time after March 18, 2010, are eligible so long as they satisfy the other criteria of the procedures.

These procedures are only available to individuals. Estates, trusts, corporations, partnerships and other entities may not use these procedures.

The IRS will host an on-line webinar in the near future providing additional information and practical tips for making a submission to the Relief Procedures for Certain Former Citizens.

Relinquishing U.S. citizenship and the tax consequences that follow are serious matters that involve irrevocable decisions. Taxpayers who relinquish citizenship without complying with their U.S. tax obligations are subject to the significant tax consequences of the U.S. expatriation tax regime. Taxpayers interested in these procedures should read all the materials carefully, including the FAQs, and consider consulting legal counsel before making any decisions.

## FROM THE TAX FRONT

Tax Tip 2019-115 - 8-22-2019



## Employers who provide leave might qualify to claim valuable credit

Employers who provide paid family and medical leave to their employees might qualify for a credit that can reduce the taxes they owe. It's called the employer credit for family and medical leave.

Here are some facts about the credit to help employers find out if they might be able to claim it.

### To be eligible, an employer must:

Have a written policy that [meets several requirements](#).

- Provide:
  - At least two weeks of paid family and medical leave to full-time employees.
  - A prorated amount of paid leave for part-time employees.
  - Pay for leave that's at least 50 percent of the wages normally paid to employees.

### Applicable dates:

It's available for wages paid in taxable years beginning after Dec. 31, 2017, and before Jan. 1, 2020.

### The amount of the credit:

The credit is generally equal to 12.5 to 25 percent of paid family and medical leave for qualifying employees. The percentage is

based on how much employers pay each employee for family and medical leave.

### Qualifying leave:

The leave can be for any or all the reasons specified in the Family and Medical Leave Act:

- Birth of an employee's child.
- Care for the child.
- Placement of a child with the employee for adoption or foster care.
- To care for the employee's spouse, child, or parent who has a serious health condition.
- A serious health condition that makes the employee unable to perform the functions of their job.
- Any qualifying emergency due to an employee's spouse, child, or parent being on covered active duty in the Armed Forces. This includes the taxpayer being notified of an impending order to covered active duty.
- To care for a service member who is the employee's spouse, child, parent, or next of kin.

### Claiming the credit:

To claim the credit, employers will file two forms with their tax return. These are [Form 8994](#), Credit for Paid Family and Medical Leave, and [Form 3800](#), General Business Credit.

## Tax preparers can follow these simple steps to protect client data

Tax professionals and their employees can take steps to help prevent thieves from stealing sensitive data. Cybercriminals use phishing emails and malware to gain control of computer systems or to steal usernames and passwords.

Here are some simple steps that tax pros and their employees can take to protect their clients' data. They should:

- Use separate personal and business email accounts.
- Protect email accounts with strong passwords and two-factor authentication if available.
- Install an anti-phishing tool bar to help identify known phishing sites.
- Use anti-phishing tools that are included in security software products.
- Use security software to help protect systems from malware and scan emails for viruses.
- Never open or download attachments from unknown senders, including potential clients. They should instead make contact first by phone.
- Send only password-protected and encrypted documents when files must be shared with clients over email.
- Not respond to suspicious or unknown emails.

Forward scams that are related to the IRS to [phishing@irs.gov](mailto:phishing@irs.gov).

All tax professionals should remember they must have a written data security plan. This is required by the Federal Trade Commission and its [Safeguards Rule](#).

### More information:

[Publication 4557](#), Safeguarding Taxpayer Data

[Small Business Information Security](#): The Fundamentals by the National Institute of Standards and Technology.

[Publication 5293](#), Data Security Resource Guide for Tax Professionals

Tax-Tip 2019-115—9/5/2019



California Society of Tax Consultants  
Inland Empire Chapter

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

**Dinner Meeting**

**Wednesday, September 18, 2019**

**Location: DoubleTree Hotel, Claremont**



**FALL TAX AND ACCOUNTING FORUM**  
CALIFORNIA SOCIETY OF TAX CONSULTANTS

**2019 FALL TAX AND ACCOUNTING FORUM!**

**TOPIC: Non-Profits**

**DATES: September 20-21, 2019**

**LOCATION: Courtyard by Marriott Sacramento Cal Expo  
1782 Tribute Rd  
Sacramento, CA 95815**

**2019  
SOCIETY CALENDAR  
UPCOMING EVENTS**

<b>Sept 20-21, 2019</b>	<b>2019 FALL TAX AND ACCOUNTING FORUM</b>
<b>Sept 23, 2019</b>	<b>CSTC Board of Directors Meeting (Virtual)</b>
9:00 am—12:00 pm	
<b>Nov 4, 2019</b>	<b>CSTC Board of Directors Meeting (Live)</b>
10:00 am—4:00 pm	

**CSTC CLASSROOM 60 HOUR COURSE**

Starting date: September 9, 2019, class meets twice/week

Instructor: David Eastis

**SOCIETY MEMBER BENEFIT**

Members who bring in (refer) a new member will receive a \$25 credit towards (their) membership renewal the following year. The referring member's name must be stated on the new member's application.

(effective date May 2, 2014)

**CTEC CONTINUING EDUCATION REQUIREMENTS?**

Twenty (20) hours of CTEC-approved continuing education (10 hours of Federal Tax Law, 3 hours Tax Updates, 2 hours Ethics and 5 hours CA). 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.



California Society of Tax Consultants

**The address for the Society Office is:**

**320 Pine Ave, Ste # 1050  
Long Beach, CA 90802  
Phone: 949.715.4192  
Fax: 949.715.6931**