



California Society
of Tax Consultants

CSTC Reporter e-Newsletter

CSTC Newsletter

July 2025

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From the CSTC President

Can you believe it's July? Just a few short weeks ago we were together in Reno for one of the best Summer Symposiums to date. We had fantastic education, some great networking events, and even an after-hours session. I can't wait to see what the committee comes up with for next year and I look forward to seeing you all there!

As I write this, I have just spent two solid days with great friends in the desert pouring over the latest version of the One Big Beautiful Bill (or OB3, as we have taken to calling it) and writing about the new tax provisions.

If you're thinking "wow that sounds super fun," you are correct. If you were thinking that I have a weird idea of fun, you might also be correct.

It's looking like we'll have the new bill sooner than later, and there are a handful of provisions that take effect for tax year 2025, so if you had planned to cruise through 2025 waiting for the TCJA sunset you might be headed for some rough seas.

All is not quiet on the California front, either, as we have our own budget bills to sort through. I don't want to get too excited, but it looks like we might have some relief for taxpayers who don't quite make that June 15th deadline for the PTET payment.

Did you know that CSTC tracks tax-related bills making their way through the California legislature? We send out updates and statuses and publish the legislative report in this very newsletter. While it's great to be informed and keep an eye on possible changes, we should also be advocating for changes we want to see come out of Sacramento.

Advocacy can take many forms. It could mean writing a letter or calling your local representatives. It could mean checking out events locally and chatting with reps in a more casual setting. It could even mean cruising to the Capitol to meet with

senators or assembly members in their offices.

However you choose to make your voice heard, it is important to know that you can make a difference. Advocacy is one of my main focus areas for the year ahead, so expect to hear more on this subject in the coming months.

As we move into the summer, check the calendar for meetings in your area. There is a lot of great education coming up, and with the new law looming we'll need all the help we can get to make sense of the new provisions coming our way.

I hope to see as many of you as I can in the coming months, either at chapter meetings or at other Society events.

In the meantime, stay cool and stay current.

Respectfully submitted,

Shannon Hall
President



FOLLOW THE YELLOW BRICK ROAD
TO THE BEST CE EVENT OF THE YEAR
SILVER LEGACY RESORT CASINO • RENO, NV

SAVE THE DATE FOR THE 2026 SUMMER SYMPOSIUM!

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

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!



CSTC ACADEMY

WEDNESDAY WEBINAR SERIES

BBA Centralized Partnership Audits

10:00 AM to 12:00 PM PST

Cost: Member: \$30 / Non-Member: \$60

Wednesday, July 16, 2025

Presenter(s): Sally Reddy, J.D., LL.M and Brandon Burger, J.D., LL.M

2 Federal Law hour(s) (Topics covering existing tax law)

IRS: 18QC1-T-02155-25-O

CTEC: 1000-CE-05627

Knowledge Level: Intermediate (Basic knowledge helpful)

Location:

Online Meeting via Zoom

This will be Zoom Meeting. Once you register and pay, the Zoom link will be provided in your confirmation email for you to log in at the designated meeting time. **Zoom does require registration before entering the meeting.**

Description:

In 2015, Congress passed the Bipartisan Budget Act (BBA). An important feature of this legislation was procedural changes to the way the Internal Revenue Service conducted income tax audits of partnerships unless eligible partnerships elect to opt out of the new regime on a timely filed return. This presentation will review the key procedural differences between audits conducted under the BBA regime as compared to the TEFRA regime. We will discuss advantages and disadvantages of the regime, including when tax practitioners may want to advise taxpayers to elect out of BBA. We will also review strategy considerations at each stage of the BBA partnership audit.

The key learning objectives are:

1. Understanding the strategic benefits of BBA v. TEFRA regimes to better advise taxpayers on their option to “elect out” of BBA.
2. Understanding the new audit procedures under BBA, including common pitfalls to watch out for when representing

taxpayers in audit.

3. Navigating the new “modification” procedure with confidence, including knowledge of what issues can be addressed through modification.

4. Understanding the effects of the “pay” or “pushout” decision.

5. Develop a systematic strategy for advising taxpayers subject to the BBA regime.

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



CSTC Classified Ads - A Member Benefit

Practice for Sale

Self-employment opportunity for San Diego area resident to work in La Mesa office. Partial transfer of long-established practice to serious tax professional. Minimum 5 years heavy intermediately complex experience. Use Pro-Series. Buyer's resume to Patricia Maison-Godfrey at patricia@taxladyonline.com or call 619.697.2852.

Help Wanted

Full-Charge Bookkeeper needed (onsite in San Diego). Min. 5 yrs exp in accounting office required. Must know QB Desktop & Online (QBOA), MS Office. Duties: Bookkeeping, tax forms, organized, strong communication skills. Not remote/training. Email resume to Lisa Lindgren at lisa@lindgrenfs.com if qualified.

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!

Member of the Year



2025 Recipient - Heather Santineau

Being selected as member of the year is a great honor, a humbling experience and a powerful recognition of service, leadership, and intuitive insights that makes CSTC successful.

Our member of the year has expressed loyal and active involvement in CSTC for many years.

Our member of the year speaks into various situations, at times identifying the elephant in the room, and unashamedly declares “the emperor has no clothes”.

We need this type of straight forward insight and leadership, sprinkled with a warm sense of humor.

Our member of the year displays energetic diligence attending every Society Board meeting and follows through in tasks,

Our member of the year hails from the San Diego Chapter.

She has served as chapter president, vice president and secretary.

She frequently offers help and support to others,

She takes initiative acting as region 4 Director and helped to define the role.

In fact, she has made her board meeting summaries available to all regional directors.

She is currently serving as 2nd VP for CSTC.

She participates and is active in every discussion with thoughtful and reasoned comments.

I do not know if she is a fan of the San Diego Padres, but I know that CSTC is a fan of our 2025 Member of the Year: Heather Santineau!

Congratulations to the 2025-2026 Society Board of Directors

President, Shannon Hall

1st Vice President, Hasani James

2nd Vice President, Heather Santineau

Secretary, Melissa Mora

Treasurer, Peter Cullen

Region One Director, Karen DeVaney

Region One Director, Claudia Stanley

Region Three Director, Patrick Kennedy

Region Four Director, Jeff Halbert

Region Four Director, Justin Price

Immediate Past President, Linda Dong

California Tax Education Council (CTEC) State Representative, Karen DeVaney

2024-2025 Chapters of the Year

Each year, CSTC celebrates the chapters that have shown exceptional dedication to growing our membership. Between July 1, 2024, and June 31, 2025, several chapters stood out for their recruitment efforts. We're proud to recognize the chapters that welcomed the most new members into the CSTC community this year:

Third Place - Three-Way Tie!

Each with 9 new members:

- **San Francisco Bay Chapter**
- **Orange County Chapter**
- **Sacramento Chapter**

Second Place

- **Los Angeles Chapter** – 11 new members

 **First Place**

- **Central Valley Chapter** – 12 new members

Thank you to all chapters for your ongoing commitment to growing and strengthening CSTC!

Upcoming CSTC Chapter Events

July 1, 2025

Multi-State Issues for CA Taxpayers
San Diego - East County Chapter Virtual Meeting
2 California hour(s) (Topics covering California law issues)
[Click here](#) to learn more and register.

July 2, 2025

Round Table Discussion
Temecula Valley Chapter In-Person Meeting
1 California hour(s) (Topics covering California law issues)
1 Federal Tax Update hour(s) (Topics covering new tax law)
[Click here](#) to learn more and register.

July 9, 2025

California Trusts Guide 101
San Gabriel Valley Chapter In-Person Meeting
2 Federal Law hour(s) (Topics covering existing tax law)
[Click here](#) to learn more and register.

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

Mastering Health Benefits
San Francisco Bay Chapter Virtual Meeting
2 Federal Law hour(s) (Topics covering existing tax law)
[Click here](#) to learn more and register.

July 10, 2025

Fundamentals of the Business Tax Balance Sheets
North County San Diego Chapter In-Person Meeting
2 Federal Law hour(s) (Topics covering existing tax law)

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

July 14, 2025

Qualified Charitable Distributions

Orange County - South Chapter Virtual Meeting

2 Federal Law hour(s) (Topics covering existing tax law)

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

July 16, 2025

Working the Right Way: Ethics and Responsibilities of the Tax Professional

Inland Empire Chapter In-Person Meeting

2 Ethics hour(s) (Topics meeting the ethics requirements under Cir 230)

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

July 17, 2025

Schedule K-1 & K-3 to Form 1040

San Diego Chapter Virtual Meeting

2 Federal Law hour(s) (Topics covering existing tax law)

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

July 22, 2025

Two-Part Meeting: Schedule C, F & SE and Depreciation of State and Construction Cost Accounting & Sales and Other Dispositions

4 Federal Law hour(s) (Topics covering existing tax law)

2 Federal Law hour(s) (Topics covering existing tax law)

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

July 23, 2025

1031 Exchanges

San Jose Chapter Virtual Meeting

2 Federal Law hour(s) (Topics covering existing tax law)

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

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

Welcome New CSTC Members!

Diane Berl

Wine Country Chapter

Lisa Diaz

Inland Empire Chapter

Tom Gorczynski
Member-at-Large

David Hilliard
Orange County Chapter

Heather Johnson
Sacramento Chapter

Anthony Lyons
Temecula Valley Chapter

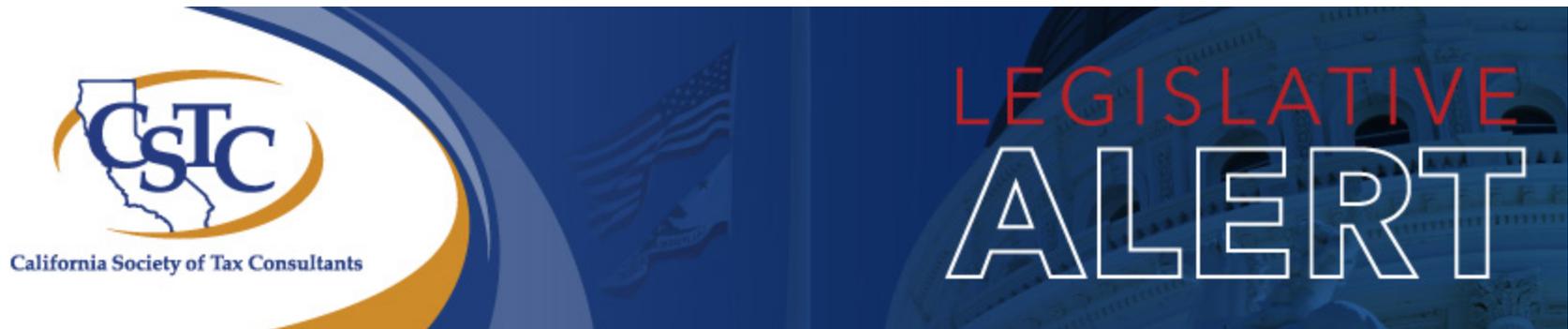
Stephanie Rowe
Sacramento Chapter

Elizabeth Sage
Orange County Chapter

Heather Wood
Member-at-Large

Josh Youngblood
Member-at-Large

Nicole Zamora
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.



[Electronic Tax Administration Advisory Committee 2025 Annual Report includes recommendations to Congress and IRS](#)

IR-2025-72, June 25, 2025 – The Internal Revenue Service Electronic Tax Administration Advisory Committee (ETAAC) released its 2025 annual report today with 14 recommendations – four to Congress and 10 to the IRS.

[National Taxpayer Advocate issues mid-year report to Congress](#)

IR-2025-71, June 25, 2025 – National Taxpayer Advocate Erin M. Collins today released her Fiscal Year 2026 Objectives Report to Congress, highlighting a largely successful 2025 filing season while raising concerns about persistent refund delays for victims of identity theft, delays in processing Employee Retention Credit claims, and critical challenges facing taxpayers and the IRS as the agency prepares for the 2026 filing season.

[Long sworn in as the 51st IRS Commissioner](#)

IR-2025-70, June 23, 2025 – Billy Long was sworn in as the 51st Commissioner of the Internal Revenue Service on June 16. Long was confirmed by the Senate on June 12.

[IRS improves Pre-Filing Agreement tax certainty program for large business and international taxpayers](#)

IR-2025-69, June 17, 2025 – The Internal Revenue Service today announced improvements to its Pre-Filing Agreement (PFA) program to provide greater tax certainty for large business and international taxpayers.

[Organizer and seller of micro-captive insurance program agrees to pay penalties for promoting micro-captive insurance companies](#)

IR-2025-68, June 16, 2025 – The Internal Revenue Service today announced a settlement with Bruce Molnar, cofounder and majority owner of Alta Holdings, LLC (Alta), U.S. Risk Associates Insurance Company Limited (U.S. Risk), and Newport Re, Inc. (Newport Re).

[IRS provides additional transition relief for brokers who are required to file information returns and backup withhold on certain digital asset sales](#)

IR-2025-67, June 12, 2025 – The U.S. Department of the Treasury and the Internal Revenue Service today issued Notice 2025-33 extending and modifying the transition relief provided in Notice 2024-56 for brokers who are required to file Form 1099-DA to report certain digital asset sale and exchange transactions by customers.

[IRS has options to help taxpayers who missed the filing deadline](#)

IR-2025-66, June 9, 2025 – The Internal Revenue Service today highlighted several resources to help taxpayers who missed the April 2025 federal income tax return filing deadline and owe taxes, interest and penalties.

[IRS reminder: the second quarter estimated tax payment deadline is June 16](#)

IR-2025-65, June 6, 2025 – The Internal Revenue Service today reminded taxpayers that second quarter 2025 estimated tax payment is due Monday, June 16.

[IRS Nationwide Tax Forum early bird registration expires June 10](#)

IR-2025-64, June 5, 2025 – The Internal Revenue Service today reminded tax pros the early bird registration rate for the 2025 IRS Nationwide Tax Forum expires on Tuesday, June 10.

[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
-

FOLLOW CSTC ON SOCIAL MEDIA!



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.



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. This program is all about providing preferred pricing to our clubs, 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 Exceleerate America.

THANK YOU TO THE 2025 SUMMER SYMPOSIUM SPONSORS AND EXHIBITORS

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BRONZE SPONSOR



BADGE SPONSOR



LUNCH & LEARN



AUDIT LOUNGE: AI AFTER DARK



EXHIBITOR RECEPTION (SPECIALTY DRINK)



CONFERENCE TOTE BAG INSERT



EXHIBITORS

