



California Society
of Tax Consultants

CSTC *Reporter* e-Newsletter

CSTC Newsletter

May 2026

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From the CSTC President

Well, we made it, hopefully unscathed. Or at least, only partially scathed. I hope you have taken some time to celebrate a job well done and get some R&R in the wake of the season.

It's been an exciting couple of months. We got final regs on the tips deduction, including clarification that urban ghost tour guides are, in fact, an occupation that customarily received tips, and so are eligible for the deduction. This is of particular interest to me, as a fan of urban ghost tours. The regs also state that digital assets do not count as cash for purposes of the tips deduction, so if you've been tipping your bartender in Bitcoin, they won't get a deduction for those particular gratuities. Sadly, they did not define pornography in the regs (despite some urging from the tax community), so we are left to our own best judgement to determine whether a client's business activity, um, rises to that definition.

Things are looking up for cannabis businesses. There has been some movement at the federal level to reclassify marijuana from Schedule I to Schedule III. Why would tax preparers care about this? Because, thanks to §280E, businesses that traffic in a Schedule I or Schedule II controlled substance can't deduct any of their business expenses (except COGS). Preparers who work with cannabis businesses in California know how complex these filings can be, since state law does not go along with federal on this. The rescheduling of marijuana will allow these business owners to deduct operating and other ordinary and necessary expenses in addition to their cost of goods. Before you bust out the Cheech and Chong records in celebration, keep in mind that this change only applies to FDA-approved products and products under a state medical marijuana license, so some states will still be subject to §280E. At this time there are still a lot of unknowns, but we'll be keeping an eye on this one.

With the mid-season regulation drops and all the new OB3 provisions headed our way in 2026, it's a great time to start thinking about continuing education. Which reminds me, our Summer Symposium is coming up next month! We have an amazing lineup of classes this year, including updates for individuals, businesses, and California. If you were planning on waiting for update season to get your hours in, you may be missing big planning opportunities for this year. Not to mention the fact that Symposium is a great place to meet up with colleagues from all across California and share a cocktail or a hand of blackjack with your favorite instructors.

Chapters are also coming back together for meetings now that the season has ended, so be sure to check the calendar to see what education events are coming up. If you've ever considered getting involved at your chapter level (or even if you haven't) this is a great time to reach out to the leadership and see how you can lend a hand. Our organization runs on the amazing contributions of our volunteers, and we are great because of it.

I look forward to connecting with you over the coming months, whether at Symposium or at a local chapter meeting. Until then, stay cool and tip your bartender (but not in crypto).

Shannon Hall
CSTC President



REGISTRATION IS OPEN FOR THE 2026 SUMMER SYMPOSIUM!

**JUNE 7 - 10, 2026
SILVER LEGACY RESORT CASINO**

CLICK HERE TO LEARN MORE AND REGISTER TODAY!

Summer Symposium Schedule-at-a-Glance

	Sunday, June 7, 2026
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)
	Monday, June 8, 2026
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	FTB Breakfast Keynote: California Tax Updates Speaker: Victoria A Ramirez, CPA, Advocate Technical Advisor, Taxpayers' Rights Advocate's Office
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
5:15 PM	Grand Prize Drawing

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!

Last Day to Vote!

It is time to vote for the 2026 CSTC Board of Directors and on proposed Bylaws changes. Please click the link to submit your official ballot. The final ballot will be presented at the Annual Business Meeting on June 9, 2026, during the Summer Symposium. Please [click here](#) to learn more about the 2026 Summer Symposium and to register today!

All votes must be submitted through the online ballot by **Friday, May 1, 2026 at midnight**.

[Click here](#) to fill out the official CSTC 2026 ballot. **Ballot is open to CSTC members only.**

Final Call for Member of the Year Nominations

At the heart of CSTC are the individuals who generously dedicate their time to further our mission. We are now seeking nominations for the **Member of the Year Award**, CSTC’s highest honor, which recognizes an outstanding individual for their extraordinary efforts in supporting fellow tax professionals and advancing CSTC.

CSTC members are invited to nominate deserving individuals, and a panel of judges will select the final recipient. The award will be presented at the CSTC Annual Business Meeting on **Tuesday, June 9, 2026**, at the [Summer Symposium in Reno, Nevada](#).

We encourage you to submit your nominations and help us recognize those who make a meaningful impact! **The deadline to fill out this form is Friday, May 1, 2026 at midnight.**

[Click here](#) to fill out the online Member of the Year nomination form. You will need to complete this form for each person you would like to nominate. Member of the Year form is open to CSTC members only.



CSTC Classified Ads - A Member Benefit



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

May 5, 2026

While You Were Filing: IRS Guidance You Missed

San Jose Chapter Virtual Meeting

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

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

Ethics and Practice for Tax Professionals

San Diego - East County Chapter In-Person Meeting

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

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

May 6, 2026

Building your practice through Ethics

Temecula Valley Chapter In-Person Meeting

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

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

May 13, 2026

UPSCALE ETHICS: Responsibilities of Tax Professionals

Orange County Chapter In-Person Meeting

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

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

Post Tax Season Update

San Francisco Bay Chapter Virtual Meeting

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

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

May 14, 2026

Pesky Problems

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.

May 21, 2026

Common Audit Triggers

San Diego Chapter In-Person Meeting

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

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

May 26, 2026

Uncovering the Mystery of Schedule K-1 - Two-Part Event

Central Valley Chapter In-Person Meeting

Part One: 4 Federal Law hours (Topics covering existing tax law)

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

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

One Big Beautiful Bill Updates

Orange County South Chapter Virtual Meeting

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

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

May 27, 2026

Ethical Practices for Tax Professionals

Greater Long Beach Chapter In-Person Meeting

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

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

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

Welcome New CSTC Members!

Laura Holtz

San Jose Chapter

Riley Riddinger

San Diego Chapter

A banner with a blue background featuring a faint image of a legislative building. The words 'LEGISLATIVE' and 'ALERT' are prominently displayed in large, bold, white and red capital letters.

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.



[Treasury, IRS provide guidance on a new method for recovering federal excise tax paid on dyed fuel established under the One, Big, Beautiful Bill](#)

IR-2026-59, April 30, 2026 — The Department of the Treasury and the Internal Revenue Service today issued temporary regulations and the accompanying notice of proposed rulemaking on a new method for recovering federal excise tax paid on dyed fuel established under the One, Big, Beautiful Bill.

[IRS announces new option for certain taxpayers to request more time after ERC claim disallowance](#)

IR-2026-58, April 27, 2026 — The Internal Revenue Service today announced a new, streamlined way for taxpayers to extend the period of time for the IRS and the IRS Independent Office of Appeals to review a taxpayer's response to a disallowance of an Employee Retention Credit (ERC) claim to avoid refund litigation.

[Taxpayer Advocacy Panel issues 2025 Annual Report highlighting taxpayer-focused recommendations to improve tax administration](#)

IR-2026-57, April 24, 2026 — The Taxpayer Advocacy Panel today released its 2025 Annual Report highlighting accomplishments and ongoing efforts to strengthen Internal Revenue Service delivery, improve communications with taxpayers, reduce taxpayer burden, and support continued modernization of tax administration.

[IRS recognizes thousands of VITA and TCE volunteers during National Volunteer Week: April 19-25](#)

IR-2026-56, April 24, 2026 — During National Volunteer Week, the Internal Revenue Service recognizes the tens of thousands of volunteers who donate their time to serve their communities and the nation by participating in the Volunteer Income Tax Assistance and Tax Counseling for the Elderly programs.

[IRS updates frequently asked questions about section 127 educational assistance programs](#)

IR-2026-55, April 20, 2026 – The Internal Revenue Service today updated frequently asked questions in Fact Sheet 2026-10 related to educational assistance programs.

[IRS issues Whistleblower Alert, expands efforts to uncover fraud](#)

IR-2026-54, April 17, 2026 – The Internal Revenue Service today issued a Whistleblower Alert highlighting an area of concern about misuse, diversion or fraudulent use of federal funds by tax-exempt organizations, individuals and businesses, and urged the public to provide information.

[IRS launches new online tool to help taxpayers resolve tax debt](#)

IR-2026-53, April 16, 2026 – The Internal Revenue Service today announced a new online tool to help taxpayers understand and resolve tax debt.

[If you need more time to file, request an extension](#)

IR-2026-52, April 14, 2026 – As the end of filing season approaches, the Internal Revenue Service reminds taxpayers they can get an extension to file their federal income tax return until Oct. 15, 2026, but they must request the extension by April 15, 2026, in order to avoid penalties.

[IRS hosting free webinar to share last-minute tips for the filing season](#)

IR-2026-51, April 13, 2026 – The IRS today announced it will be hosting a free 30-minute webinar for taxpayers and tax professionals to provide last-minute tips for filing season on Tuesday, April 14, at 1 p.m. Eastern time.

[IRS announces special Saturday hours at Taxpayer Assistance Centers nationwide April 11 and April 25](#)

IR-2026-50, April 10, 2026 – The Internal Revenue Service announced special Saturday hours at select Taxpayer Assistance Centers across the country to provide in-person help for taxpayers.

[Treasury, IRS issue final regulations listing occupations where workers customarily and regularly receive tips under the One, Big, Beautiful Bill](#)

IR-2026-49, April 10, 2026 – The Department of the Treasury and the Internal Revenue Service today issued final regulations on the “No Tax on Tips” provision.

[Treasury, IRS issue proposed regulations on the new remittance transfer tax established under the One, Big, Beautiful Bill](#)

IR-2026-48, April 10, 2026 – The Department of the Treasury and the Internal Revenue Service today issued proposed regulations that would provide rules and definitions related to the new excise tax imposed on certain remittance transfers, also referred to as the remittance transfer tax, under the One, Big, Beautiful Bill.

[Last-minute filing tips, resources to help taxpayers who still need to file](#)

IR-2026-47, April 9, 2026 – The Internal Revenue Service reminds last-minute tax filers that the April 15 tax deadline is next week.

[IRS expands Business Tax Account access to partnerships, government entities, and tax-exempt organizations](#)

IR-2026-46, April 6, 2026 — The IRS today announced a major expansion of its Business Tax Account, making the online self-service platform available to partnerships, federal, state, and local governments, Indian tribal governments, and tax-exempt organizations.

[Treasury, IRS provide guidance to States for nominating census tracts as qualified opportunity zones under the One, Big, Beautiful Bill](#)

IR-2026-45, April 6, 2026 — The Department of the Treasury and the Internal Revenue Service today issued guidance to the Chief Executive Officers of any State, the District of Columbia, and U.S. territories regarding the procedure for nominating population census tracts to be designated as qualified opportunity zones (QOZs) under the One, Big, Beautiful Bill.

[Act now to file, pay, or request an extension](#)

IR-2026-44, April 3, 2026 — With the April 15 tax deadline fast approaching, the Internal Revenue Service reminds taxpayers that there is still time to file their federal income tax return electronically and request direct deposit for any refund due.

[Tax filing season progressing smoothly with timely refund processing and a high use of electronic filing](#)

IR-2026-43, April 2, 2026 — The Internal Revenue Service continues to deliver excellent service to taxpayers during the 2026 filing season with the rise in tax refunds, the smooth pace at which taxpayers are getting their refunds and the high use of electronic filing.

[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.



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



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 10% 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.

****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.

FOLLOW CSTC ON SOCIAL MEDIA!



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

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TTB THE TAX BOOK