



California Society
of Tax Consultants

CSTC Reporter e-Newsletter

CSTC Newsletter

November 2023

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From the CSTC President Musings on a Due Date

We're now just two weeks away from the final due date for 2022 returns in most of California. I think most of us will agree that this season has felt like the longest tax season ever! The FTB called it an unprecedented filing season, which it definitely was. But was it actually the longest?

So I did a little research to find out. The extended filing dates this year were due to a federally declared disaster, so that puts it in a different category. Due dates are routinely extended for disasters, and there's a mandatory 60-day postponement period for federal disasters. So it seems 60 days is the minimum amount of time taxes are extended after a federally declared disaster.

I couldn't find any specific evidence about how long the extended periods last or if this extended period in CA was longer than any others, but it appears it might have been. After Hurricane Katrina, one of the worst disasters in recent history, all tax deadlines (including payroll deposits!) were extended from August 24, 2005 to February 28, 2006, just over six months. I'm not sure of the starting date for the CA winter storms disaster, but the extension to October 16 was at least eight months, even before the further extension to November 15.

But then I looked at due dates without a disaster declaration. The original filing due date after the passage of the 16th amendment in 1913 was March 1st. Then in 1918, Congress changed the date to March 15th, and in 1954, the filing deadline was moved to April 15th.

Except for a few additional days due to weekends and holidays, the April 15th deadline has been constant. Then in 2020, due to

the pandemic, taxpayers had until July 15th to file all taxes due on or after April 1, 2020 and before July 15, 2020. And in 2021, the deadline was moved to May 15th. These, however, are arguably disaster-related, even if there was no official federal disaster declaration.

So then I got to wondering about other countries. What are their tax deadlines? I found a list of tax deadlines for 38 countries around the world. The majority – 14 countries, or 37% – have deadlines in April, either the 1st, 15th, or 30th. The second most common months – 4 each, or 28% – were March and May.

The others were mostly September or October, but, surprisingly, some had no definite date! Nicaragua's deadline is 90 days after year end. Would that be March 30, or does the year end vary? In Hong Kong, taxes are due one month after the tax returns are issued. And in South Africa, the due date is determined each year by government notice!

The most striking country, however, was Germany. The regular due date is July 31, but it's December 31 if your taxes are prepared by a tax professional! Imagine getting an additional five months to file simply by using a tax professional! Maybe we should make a suggestion to Congress....

Linda Dong
CSTC President



Dates: Mondays and Thursdays, November 9, November 13, November 16, and November 20

Time: 4:00 to 7:00 PM PST

Join us as we use a comprehensive case study to take an extensive journey through the lifecycle of a partnership/LLC, exploring each stage from the initial formation through years in business to the final dissolution. We'll cover many topics along the way, including basis, elections, balance sheets, the centralized partnership audit regime, the pass-through entity tax, and, of course, Forms 1065 and K-1.

IMPORTANT: Every class will be recorded and the materials will be available before and after class. If you miss a class, you will still receive the recording and materials, but you will not receive credit.

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

Upcoming CSTC Chapter Events

November 1, 2023

HOT TOPICS BOOKKEEPING

San Gabriel Valley Chapter In-Person Meeting

2 Federal Tax Update hours (Topics covering new tax law)

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

Tax Talks with Local Talent

Temecula Valley Chapter In-Person Meeting

2 Federal Law hours (Topics covering existing tax law)

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

The Taxman Always Rings Twice!

San Francisco Bay Chapter In-Person Meeting

2 Federal Law hours (Topics covering existing tax law)

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

November 7, 2023

2023 & Any New 2024 Individual & Business Federal Tax Update

San Diego - East County Chapter In-Person Meeting

2 Federal Tax Update hours (Topics covering new tax law)

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

November 8, 2023

Tax Law and Order, Renter V Commissioner

Orange County Chapter In-Person Meeting

2 Federal Law hours (Topics covering existing tax law)

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

November 9, 2023

Ethics & Practice for Tax Professionals

North County San Diego Chapter In-Person Meeting

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

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

November 14, 2023

Breakfast Meeting

North County San Diego Chapter In-Person Meeting

1 Federal Law hours (Topics covering existing tax law)

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

November 15, 2023

CASE STUDY WORKSHOP No Payroll – Bad Records – IRS Audit

San Jose Chapter Virtual Meeting

2 Federal Law hours (Topics covering existing tax law)

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

Are you Ready for the Corporate Transparency Act? What is a Reporting Company & Who is a Beneficial Owner

Inland Empire Chapter Virtual Meeting

2 Federal Tax Update hours (Topics covering new tax law)

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

November 16, 2023

Year End Tax Planning

San Diego Chapter Virtual Meeting

2 Federal Law hours (Topics covering existing tax law)

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

November 22, 2023

ITIN is for What and Who??? ITIN CAA Sneak Peak

Orange County - South Chapter Virtual Meeting

1 Federal Law hours (Topics covering existing tax law)

1 California hours (Topics covering California law issues)

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

November 27, 2023

The Soloist “Sole Proprietor, Schedule C”

Orange County - South Chapter Virtual Meeting

2 Federal Law hours (Topics covering existing tax law)

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

November 28, 2023

Two-Part Meeting: Think Like an Auditor and Taxability of Wages & Other Compensation

Central Valley Chapter In-Person Meeting

4 Federal Law hours (Topics covering existing tax law)

2 Federal Law hours (Topics covering existing tax law)

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

Review of understanding ERC and R&D credits by ADP

Sacramento Chapter In-Person Meeting

2 Federal Law hours (Topics covering existing tax law)

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

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

Welcome New CSTC Members!

Gualberto Claire
Orange County Chapter

Barbara Feliciano
Member-at-Large

Kanti Lal
Sacramento Chapter

Lindee McMillen
Inland Empire Chapter

Nury Saenz
Member-at-Large



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

[Free IRS webinar shares latest details on the Employee Retention Credit including options for withdrawing or correcting previously filed claims amid aggressive marketing](#)

IR-2023-201, Oct. 31, 2023 – The IRS will present a free webinar, Thursday, Nov. 2, at 2 p.m. ET, to update employers and tax professionals on the most recent developments about the Employee Retention Credit (ERC). The hour-long session will include information about the freeze on ERC claims, how to withdraw claims and what ERC resources are available from the IRS.

[IRS and Security Summit offer online safety tips during National Cybersecurity Awareness Month](#)

IR-2023-200, Oct. 31, 2023 – As National Cybersecurity Awareness Month wraps up and tax season approaches, the IRS and the Security Summit partners today reminded taxpayers, including families with children, to remain vigilant against potential online threats.

[IRS extends popular flexibilities set to expire; electronic signatures and encrypted email enhance the taxpayer experience](#)

IR-2023-199, Oct. 30, 2023 – The Internal Revenue Service announced today that it has extended certain temporary flexibilities. The acceptance of digital signatures is extended indefinitely until more robust technical solutions are deployed, and encrypted email when working directly with IRS personnel has been extended until Oct. 31, 2025.

[IRS encourages employers to electronically file payroll tax returns](#)

IR-2023-198, Oct. 26, 2023 – The IRS today reminded employers that the best way to file their next quarterly payroll tax return by the Oct. 31, 2023, due date is electronically.

[IRS 2024 PTIN renewal period underway for tax professionals](#)

IR-2023-197, Oct. 24, 2023 – The IRS today reminded the nearly 800,000 active tax return preparers that they can take the first step in their filing season readiness by renewing their Preparer Tax Identification Numbers (PTINs) now.

[IRS: Beware of fake charities; check before donating](#)

IR-2023-196, Oct. 23, 2023 – With the tragic crises and natural disasters happening around the globe, many are responding to the call to give what they can to help. The Internal Revenue Service today warned taxpayers to be wary of criminals soliciting donations and falsely posing as legitimate charities.

[Volunteers needed across the country for free tax services](#)

IR-2023-195, Oct. 23, 2023 – The Internal Revenue Service's Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs are currently recruiting volunteers for the upcoming filing season.

[IRS launches new initiatives using Inflation Reduction Act funding to ensure large corporations pay taxes owed; continues to improve service and modernize technology with launch of business tax account](#)

IR-2023-194, Oct. 20, 2023 – Following a dramatically improved 2023 filing season thanks to Inflation Reduction Act (IRA) investments, the Internal Revenue Service has targeted IRA resources on strengthening enforcement, with announcements on new initiatives to pursue high-income, high-wealth individuals who do not pay overdue tax bills and complex partnerships.

[IRS announces withdrawal process for Employee Retention Credit claims; special initiative aimed at helping businesses concerned about an ineligible claim amid aggressive marketing, scams](#)

IR-2023-193, Oct. 19, 2023 – As part of a larger effort to protect small businesses and organizations from scams, the IRS today announced the details of a special withdrawal process to help those who filed an Employee Retention Credit (ERC) claim and are concerned about its accuracy.

[IRS advances innovative Direct File project for 2024 tax season; free IRS-run pilot option projected to be available for eligible taxpayers in 13 states](#)

IR-2023-192, Oct. 17, 2023 – As part of larger transformation efforts underway, the Internal Revenue Service announced today key details about the Direct File pilot for the 2024 filing season with several states planning to join the innovative effort.

[IRS announces 2024 Tax Counseling for the Elderly and Volunteer Income Tax Assistance Program Grants](#)

IR-2023-191, Oct. 16, 2023 – The Internal Revenue Service recently awarded \$51 million in Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) grants to organizations that provide free federal tax return preparation.

[Most popular seminars at the 2023 IRS Nationwide Tax Forums now available online](#)

IR-2023-190, Oct. 16, 2023 – Tax professionals who missed the 2023 IRS Nationwide Tax Forums last summer are now able to view and earn continuing education credits for 18 of the most popular seminars presented there.

[For California storm victims, IRS postpones tax-filing and tax-payment deadline to Nov. 16](#)

IR-2023-189, Oct. 16, 2023 – The Internal Revenue Service today further postponed tax deadlines for most California taxpayers to Nov. 16, 2023. In the wake of last winter's natural disasters, the normal spring due dates had previously been postponed to Oct. 16.

[IRS: Taxpayers impacted by the terrorist attacks in Israel qualify for tax relief; Oct. 16 filing deadline, other dates postponed to Oct. 7, 2024](#)

IR-2023-188, Oct. 13, 2023 – The IRS today announced tax relief for individuals and businesses affected by the terrorist attacks in the State of Israel. These taxpayers now have until Oct. 7, 2024, to file various federal returns, make tax payments and perform other time-sensitive tax-related actions.

[IRS updates tax gap projections for 2020, 2021; projected annual gap rises to \\$688 billion](#)

IR-2023-187, Oct. 12, 2023 – The Internal Revenue Service today released new tax gap projections for tax years 2020 and 2021 showing the projected gross tax gap increased to \$688 billion in tax year 2021, a significant jump from previous estimates.

[IRS issues guidance for the transfer of clean vehicle credits and updates frequently asked questions](#)

IR-2023-186, Oct 6, 2023 – The Internal Revenue Service issued proposed regulations, Revenue Procedure 2023-33 and frequently asked questions today for the transfer of new and previously owned clean vehicle credits from the taxpayer to an eligible entity for vehicles placed in service after Dec. 31, 2023.

[IRS warns taxpayers of improper art donation deduction promotions; highlights common red flags](#)

IR-2023-185, Oct. 5, 2023 – The Internal Revenue Service today warned taxpayers to watch for promotions involving exaggerated art donation deductions that can target high-income filers and offered special tips for people to use to avoid getting caught in a scheme.

[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
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CSTC Member Benefits



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.



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



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



We are a professional full-service tax advisory firm in San Diego. Our goal is to provide a level of service for our clients that will exceed expectations in every possible way. We strive to offer a diverse level of services to meet the needs of the diverse community we have been working in for more than 30 years.



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



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 Excelerate America.



TaxMama's® EA Exam Course prepares tax professionals to do so much more than just pass the IRS' Special Enrollment Examination. This is an in-depth course that teaches tax law from the ground up. It explains how tax returns work, with examples of basic 1040s, Schedule Cs, 1065s, 1120s, and 1120Ss; you learn tax law, tax research, client representation for audits, appeals and collections.



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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