



California Society
of Tax Consultants

CSTC Reporter e-Newsletter

CSTC Newsletter

November 2024

In This Issue...

From the CSTC President • Registration is OPEN for the 2024 Fall Forum! • Save the Date for the 2025 Summer Symposium • Update for 2024 Returns • Upcoming Chapter Events • Beware of Phishing! • Welcome New CSTC Members • Legislative Advocacy • News from the IRS • Join CSTC! • CSTC Member Benefits • IRS California Stakeholder Liaisons Contact Information • Thank You to our 2024 Summer Symposium Sponsors and Exhibitors • Follow CSTC on Social Media!

From the CSTC President

Hello, and happy November!

Hopefully you're taking this downtime to catch up on everything that was pushed aside in the mad dash to the finish line. I personally have some home projects to wrap up before the holidays. I won't say that my living room has been half-painted since February, but I won't say that it hasn't, either...

I was really hoping to use this month's article to chat about our relationship with our Stakeholder Liaison's office and share information about all of the local liaisons for the state, but some scammers had to show up and ruin my plans. So instead, I get to talk about ways we can spot scams that come via email or text.

If you were one of the individuals who received an email from "me" recently you already know what I'm talking about. Periodically scammers will pull information from the Board of Directors page of our website and begin sending emails masquerading as members of the board and asking for money in the form of gift cards. This is not unique to our organization, and unfortunately it has become sort of a fact of life now.

If you receive an email from someone claiming to be me, and this is very important, I will never begin a communication, professional or otherwise, with the word "howdy." I generally try to keep my communications a touch more professional, though once we become friends you may get a "hey," or maybe even a "yo." If you get an email from me that begins with "howdy," you can just go ahead and block that sender.

Here are a few best practices for protecting ourselves from internet scammers:

- ALWAYS check the email address. Some sophisticated scammers can spoof an email and send messages from a legitimate account, but often they don't even bother with that. If you get an email asking for money, make sure to confirm the email address.
- Beware of messages that have a sense of urgency to them. Be suspicious of messages where the sender says not to call. I once received a scam email from a past CSTC president saying that they couldn't call because they were in a meeting... while we were sitting next to each other at a board meeting!
- Watch out for messages asking for gift cards. Gift cards are one of the ways that criminals get their hands on money that cannot be recovered once the scam has been revealed.
- NEVER click on an attachment from an unknown email. Many scammers use email attachments or links to install malware on your systems.
- Make sure your operating systems are up to date. Not installing updates can leave your system open to threats.

On a related note, it's PTIN renewal time which means we all have to acknowledge that we have a written information security plan (WISP). Now is a great time to revisit your plan and make sure that it is comprehensive and up to date. It's also a good time to think about adding cyber insurance for your practice.

It is important to be vigilant. There are bad actors out there who want to steal your data.

Respectfully submitted,

Shannon Hall
President



Registration is OPEN for the 2024 Fall Forum!

Dates: Mondays and Thursdays, November 7, 14, 18, & 21 (No class November 11th in observance of Veteran's Day)

Time: 4:00 to 7:00 PM PST

Join us for a hands-on, interactive approach focusing on nonprofit organizations. We will guide you through the preparation of nonprofit returns from the P&L to the Form 990 while bringing your attention to common issues and situations unique to nonprofit taxation. Whether you're a nonprofit novice or an expert at exempt organizations you won't want to miss this!

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.

Location:

Online Meeting via Zoom

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

Presenters: David Eastis and Veronica Marelli

David A. Eastis, CRTP, BA, MA

Mr. Eastis holds various degrees. His BA is in the area of accounting from Indiana University, South Bend. Other degrees held are from the University of La Verne and Bethany Theological Seminary. David currently has a practice located in Brea, California. One of his specialties is dealing with Non-Profit Corporations. As an active member of CSTC, he has held numerous positions of leadership including state president of CSTC and positions within individual chapters. David is a frequent speaker at the annual CSTC Summer Symposium. David has been an annual speaker in our own Greater Long Beach Chapter sharing his expertise on numerous topics.

Veronica Marelli, EA

Veronica has a formal education in Accounting and has been an Enrolled Agent for almost 20 years. She is the owner of Tax Resolution Advocates with offices in Temecula California, SLC Utah, and Southern Idaho. Tax Resolution Advocates is a full-service tax firm that specializes in tax problem resolution. She is also a Certified Tax Resolution Specialist.

She has recently added Profit First consulting to her firm. She is approximately one of only 140 tax professionals in the US to become a Profit First Professional. Profit First is an organization dedicated to eradicating entrepreneurial poverty.

Veronica served as 1st Vice President of the California Society of Tax Consultants at the State level. She also served the local North San Diego Chapter as second Vice President for many years. Both of these positions were as the Education Chair. It was her main responsibility to ensure Tax professionals Statewide were trained and up to date on all new State and federal tax laws and changes to the current tax code.

Veronica has a vast amount of experience serving and working on the Board of Directors. She has, or is currently serving on five different boards of Not-for-profit organizations. These organizations have helped our communities by providing shelter for abused women and homeless teenagers, feeding underprivileged children, and the planting of new Christian Churches.

More About This Course:

Session 1: Discovering the Lifecycle of Nonprofit Organizations

This session will introduce the participants to the life cycle of a nonprofit organization.

- Stage 1: Starting Out. Identifying appropriate Federal tax classification, creating a nonprofit organization under state law, acquiring an EIN.
- Stage 2: Applying for Exemption. Acquiring, completing, and submitting application Form 1023, or Form 1024, Form 8976. And CA Form 3500, and DOJ form to complete RRF-1.
- Stage 3: Required Filings. Form 990, 990-EZ, 990N. CA Form 199, 199N. DOJ Form RRF-1.
- Stage 4: Ongoing Compliance. Determining how a nonprofit organization can avoid jeopardizing its tax exempt status.
- Stage 5: Significant events. Understanding audits, private letter rulings, and the termination process.

Session 2: Accounting for Nonprofits

Nonprofits have particular requirements regarding restricted funds and functional expenses, and these have been recently updated. Understanding these concepts and recording the transactions correctly provides all the information needed for the tax return. We will look at these concepts and how to record them by working through a comprehensive example, starting with the journal entries and ending with a set of financial statements which will be used to prepare Form 990.

Session 3: Navigating Through Form 990, part 1.

- Part 1 – summary
- Part 2 – Signature Block
- Part 3 – Statement of Program Accomplishments
- Part 4 – Checklist of Required Schedules
- Part 5 – Statements regarding other IRS filings and tax compliance
- Part 6 – Governance, Management, and Disclosure

Session 4: Navigating Through Form 990, part 2.

- Part 7 – Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors
- Part 8 – Statement of Revenue
- Part 9 – Statement of Functional Expenses
- Part 10 – Balance Sheet
- Part 11 – Reconciliation of Net Assets
- Part 12 Financial Statements and Reporting
- Schedule A
- Schedule O

CPE Information:

Each class during this seminar is 3 Federal Tax Law Hours

IRS: 18QC1-T-02048-24-O

CTEC: 1000-CE-5511

Knowledge Level: Basic (No prior knowledge expected)

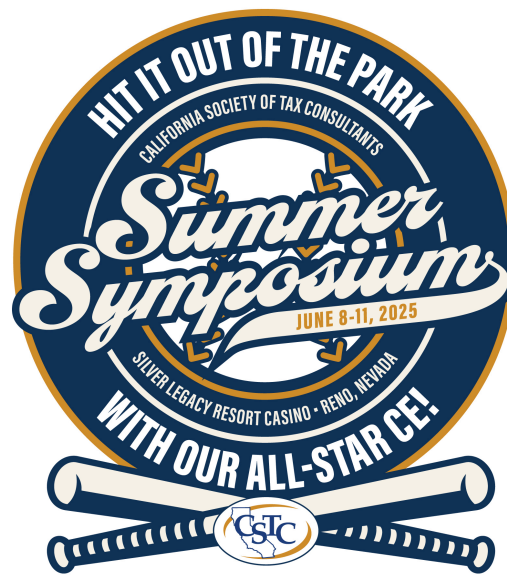
Registration (includes all four classes):

Cost:

Member: \$350

Non-Member: \$415

[**CLICK HERE TO REGISTER!**](#)



SAVE THE DATE FOR THE 2025 SUMMER SYMPOSIUM!

JUNE 8 - 11, 2025

SILVER LEGACY RESORT CASINO

RENO, NEVADA

REGISTRATION OPENING SOON!

Get your *Running Start* toward tax season by attending the:

UPDATE FOR 2024 RETURNS!

BRASS TAX
PRESENTATIONS

Update Isn't Just About What's New, It's About What Matters To Your Clients

Brass Tax Presentations is here to help you stay ahead of the curve with their comprehensive in-person Tax Update Seminar.

From understanding changes in tax laws to optimizing your clients' tax savings, this seminar is designed to equip you with the knowledge and tools necessary to handle the upcoming tax season confidently.

[CLICK HERE TO REGISTER!](#)

18 Total Locations to Choose From:

Class starts promptly at 8:00 AM PST and ends at 4:30 PM PST.
All locations include continental breakfast, lunch, and free parking.

<u>Northern California</u>	<u>Date</u>
San Jose	December 9, 2024
San Francisco	December 10, 2024
Rohnert Park	December 11, 2024
Concord	December 12, 2024
Sacramento	December 13, 2024
Fresno	January 6, 2025
<u>Southern California</u>	<u>Date</u>
San Diego	November 25, 2024
Costa Mesa	December 2, 2024
Cerritos/Norwalk	December 3, 2024
Ontario	December 4, 2024
Burbank	December 5, 2024
Ventura	December 6, 2024
San Diego <i>Formerly Running Start</i>	January 9, 2025
El Cajon <i>Formerly Running Start</i>	January 10, 2025
Escondido <i>Formerly Running Start</i>	January 11, 2025
Torrance/Carson	January 13, 2025
Monrovia	January 14, 2025
Riverside	January 16, 2025

What You'll Learn:

- Stay up-to-date on the latest tax laws, court cases, revenue rulings, and more.
- Get an early look at new IRS and CA forms through line-by-line calculations and worksheets.
- Prepare your clients for expiring TCJA provisions.
- Updated Beneficial Ownership Reporting requirements.
- Understand relevant tax situations your clients are facing for 2024 and how to solve them.
- New information regarding the administration and procedures of the IRS.
- Understand new tax strategies applicable for the 2024 taxable year.
- Equip yourself with key tools, such as worksheets, flowcharts, and checklists, to simplify tax preparation.

What You Get...

- 400+ page manual
- Free FAST FACTS reference card!
- Free CA nonconformity reference card!
- Network with fellow tax professionals and gain valuable insights from industry experts.

Information you can use in the REAL WORLD!

Registration:

\$289 UNTIL 11/04/2024 - \$279 with CSTC promo code

\$309 AFTER 11/04/2024 - \$299 with CSTC promo code

Click the link below, or online at www.BrassTax.com or call (858) 487-2553

Use your local chapters promo code to receive \$10 off your registration, and earn money for CSTC Chapters!	
CSTC Chapter	Promo Code
Temecula Valley Chapter	TEMVALCSTC
North County San Diego Chapter	NORTHCOUNTYCSTC
East County San Diego Chapter	EASTCOUNTYCSTC
San Diego Chapter	SANDIEGOCSTC
Orange County Chapter	OCCSTC
South Orange County Chapter	SOUTHOCSTC
San Jose Chapter	SANJOSECSTC
Central Valley Chapter	FRESNOCSTC

San Francisco Bay Chapter	SANFRANCSTC
Sacramento Chapter	SACRAMENTOCSTC
Los Angeles Chapter	LACSTC
Greater Long Beach Chapter	LONGBEACHCSTC
Inland Empire Chapter	INLANDEMPIRECSTC
Wine Country Chapter	WINECOUNTRYCSTC
San Gabriel Valley Chapter	SANGABRIELCSTC

[CLICK HERE TO](#)

REGISTER!

Presenters: Ryan Reichert, EA, CFP and Shannon Hall, EA

Ryan Reichert, EA , CFP

Ryan Reichert, EA, CFP, is a practicing tax professional from San Diego, California. His background in financial planning and business ownership makes him specially equipped to handle new and often complex tax laws. Ryan has a knack for breaking tax topics down into presentations that keep attendees engaged and learning throughout the whole day. He is also the owner of the client-facing publication *Tax News and Tips*.

Shannon Hall, EA

Shannon Hall, EA, is a tax professional based in Long Beach, CA. Her diverse client base keeps her on the cutting edge of new tax developments. Shannon is a featured speaker for tax societies nationwide and serves on the California Society of Tax Consultants' board of directors. She was also recently nominated in the Top 50 Women in Accounting for 2023. She holds degrees in both Accounting and Theatre Arts, which aids her in creating captivating and informative tax presentations.

CPE Information:

8 CPE credits

IRS CPE Course Numbers:

UD2VU-U-00161-24-I

Self Study UD2VU-U-00161-24-S

CTEC Course Numbers:

1008-CE-1187

NASBA

Provider ID 142999

CPA credit for in-person attendance only

No prerequisites
Intermediate level
Field of study: Taxes

[CLICK HERE TO REGISTER](#)

Upcoming CSTC Chapter Events

November 5, 2024

2024 & Any New 2025 Individual & Business Federal Tax Updates
San Diego - East County Chapter In-Person Meeting
2 Federal Update hour(s) (Topics cover California law issues)
[Click here](#) to learn more and register.

November 6, 2024

A Guide to Probate and Trust Administration Basics for Tax Professionals
San Francisco Bay Chapter Virtual Meeting
2 Federal Law hours(s) (Topics cover existing tax law)
[Click here](#) to learn more and register.

November 7, 2024

2024 Virtual Fall Forum
(Day 1 of a 4 Part Series)
Nonprofits-Journey from Exemption To E-file
3 Federal Tax Law hour(s) (Topics covering existing tax law)
[Click here](#) to learn more and register.

November 13, 2024

Current Developments in Tax Controversy
San Jose Chapter Virtual Meeting
2 Federal Law hour(s) (Topics covering existing tax law)
[Click here](#) to learn more and register.

Federal Tax Update with IRS Liaison
Orange County Chapter In-Person Meeting
2 Federal Tax Update hour(s) (Topics covering new tax law)
[Click here](#) to learn more and register.

Tax Planning for the Silver Tsunami 2.0
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.

November 14, 2024

2024 Virtual Fall Forum

(Day 2 of a 4 Part Series)

Nonprofits-Journey from Exemption To E-file

3 Federal Tax Law hour(s) (Topics covering existing tax law)

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

November 15, 2024

Orange County South Chapter Fall Tax Forum

(Day 1 of a 2-Day Event)

Orange County South Chapter In-Person Seminar

(California and Federal Law Hours listed on event page.)

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

November 16, 2024

Orange County South Chapter Fall Tax Forum

(Day 2 of a 2-Day Event)

Orange County South Chapter In-Person Seminar

(California and Federal Law Hours listed on event page.)

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

November 18, 2024

2024 Virtual Fall Forum

(Day 3 of a 4 Part Series)

Nonprofits-Journey from Exemption To E-file

3 Federal Tax Law hour(s) (Topics covering existing tax law)

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

November 20, 2024

Dependency In-Depth

Inland Empire Chapter In-Person Meeting

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

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

November 21, 2024

2024 Virtual Fall Forum

(Day 4 of a 4 Part Series)

Nonprofits-Journey from Exemption To E-file

3 Federal Tax Law hour(s) (Topics covering existing tax law)

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

Tax Updates and Preparation for the 2025 Tax Season
San Diego Chapter Virtual Meeting
2 Federal Law hours(s) (Topics cover existing tax law)
[Click here](#) to learn more and register.

November 26, 2024

Two-Part Meeting: Bankruptcy 101 for Tax Practitioners and Basic Payroll in Federal & State Law
Central Valley Chapter Virtual Meeting
Part I - 4 Federal Law hour(s) (Topics covering existing tax law)
Part II - 2 Federal Law hour(s) (Topics covering existing tax law)
[Click here](#) to learn more and register.

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

Beware of Phishing!

How to Avoid Email or Text Scammers

Scammers use email or text messages to trick you into giving them your personal information. They may try to steal your passwords, account numbers, or Social Security numbers. If they get that information, they could gain access to your email, bank, or other accounts. Scammers launch thousands of phishing attacks like these every day – and they're often successful. Scammers often update their tactics, but there are some signs that will help you recognize a phishing email or text message.

What is phishing? When scammers (phishing scammers) use ghost/fraudulent emails, texts, phone calls, and remote access attacks to get the unknowing public to share personal information including account numbers, login information, Social Security Numbers, financial information, gain access to your computer or network. They use a number of tools to steal money, identities, or both.

Here are other tips to help safeguard against phishing scammers:

- Be cautious about opening attachments or clicking on links in emails. Many times the fraudulent emails will look like they are from someone you know. Such links can contain malware or ransomware that can lock you out of your computer or worse. A remote attack targets an individual computer or network as the cybercriminal exploits weaknesses in security settings to access the devices. Another line of attack uses malware to download malicious code that gives criminals access to the network. Especially vulnerable are wireless networks, including mobile phones, modems, and router devices, printers, fax machines and televisions that retain their factory-issued password settings. Sometimes, these devices have no protection at all.
- If a person or organization emails you a link, search online for the Website or other information contained in the email to verify it is not a scam.
- Do not respond to emails requesting personal or financial information without picking up the telephone and verifying with the person or entity making the request.

- Do not respond to emails and text requesting you to purchase gift cards without picking up the telephone and verifying with the person or entity making the request.
- Keep your security up to date and run periodic deep scans to search for viruses or malware.
- Turn on two-factor authentication for accounts that support it and strengthen passwords.
- **Always check the email address!!! Typically spammers will use a familiar name, but when you look at the email it has nothing to do with that person. That is an easy way to know it is spam.**

What to do if you receive a suspicious email or text

Unfortunately, these scams are a fact of life in our digital age, and we must be vigilant before responding. If you receive a suspicious email or text, make sure to always check the email address of the sender. If the email address is unfamiliar or doesn't match with contact information familiar to you, that is a good indication that it is a scam.

Ask yourself if the request and urgency makes sense. Have you spoken with the person by phone? If not, proceed with caution

1. Don't reply.
2. Don't open any attachments. They can contain malicious code that may infect your computer or mobile phone.
3. Don't click on any links. Visit our [identity protection](#) page if you clicked on links in a suspicious email or website and entered confidential information.
4. Send the full email headers or forward the email as-is to phishing@irs.gov if the suspicious phishing email is claiming to be from the IRS. Phishing emails that are not IRS related to your internet service provider's abuse department. Don't forward screenshots or scanned images of emails because this removes valuable information.
5. Delete the original email.

[What if I receive a phishing email that is not IRS or tax-related? \(updated Jan. 19, 2024\)](#)

Phishing emails that are not IRS, Treasury and tax-related should **not** be sent to phishing@irs.gov. If you receive a suspicious phishing email not claiming to be from the IRS, forward the email as-is to reportphishing@antiphishing.org, your internet service provider's abuse department, and to the [Federal Trade Commission](#). If you receive an **email** you suspect **contains malicious code** or a malicious attachment and you **HAVE** clicked on the link or downloaded the attachment, visit [OnGuardOnline.gov](https://www.on-guard-online.gov) to learn what to do if you suspect you have malware on your computer. If you receive an **email** you suspect **contains malicious code** or a malicious attachment and you **HAVE NOT** clicked on the link or downloaded the attachment, forward the email to your internet service provider's abuse department.

Welcome New CSTC Members!

Michael Baker
Inland Empire Chapter

Zahra Hedayat
Los Angeles Chapter

Karen Kightlinger
Central Valley Chapter

Myrnah Ramos
Orange County Chapter

Scott Stern
Orange County- South Chapter

Jocelyn Swinton
Los Angeles Chapter

Saul Vera
Orange County Chapter

Fangli Wang
San Diego Chapter

Monique Willis
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

[IRS hires new Associate Chief Counsel to focus on partnerships and other passthrough entities](#)

IR-2024-284, Oct. 29, 2024 – The IRS today announced the selection of the first Associate Chief Counsel for the newly created Passthroughs, Trusts and Estates office that will focus exclusively on partnerships, S corporations, trusts and estates. Staffing for this office will be drawn from the current Passthroughs and Special Industries office.

[National Cybersecurity Awareness Month reminder: IRS and Security Summit supply online safety tips](#)

IR-2024-283, Oct. 28, 2024 – As National Cybersecurity Awareness Month concludes and preparation for next tax season begins, the Internal Revenue Service and its Security Summit partners today reminded taxpayers to be wary of online threats like identity theft and fraud.

[IRS relief now available to flood victims in the Juneau area; multiple deadlines postponed to May 1, 2025](#)

IR-2024-282, Oct. 25, 2024 – The IRS today announced disaster tax relief for individuals and businesses in the Juneau area of Alaska, affected by flooding that began on Aug. 5, 2024.

[Treasury, IRS issue final regulations for the Advanced Manufacturing Production Credit](#)

IR-2024-281, Oct. 24, 2024 – The Department of the Treasury and the Internal Revenue Service today issued final regulations to provide guidance for the Advanced Manufacturing Production Credit established by the Inflation Reduction Act of 2022 (IRA).

[Treasury and IRS issue guidance for the Energy Efficient Home Improvement Credit](#)

IR-2024-280, Oct. 24, 2024 – The Department of the Treasury and the Internal Revenue Service today issued Revenue Procedure 2024-31 and proposed regulations to provide guidance for the energy efficient home improvement credit.

[IRS reminder to disaster area taxpayers with extensions: Parts of 8 states need to file 2023 returns by Nov. 1; others have until Feb. 3 or May 1](#)

IR-2024-279, Oct. 23, 2024 – Now that the Oct. 15 extension deadline has come and gone, the Internal Revenue Service today reminded disaster-area taxpayers who received extensions to file their 2023 returns that, depending upon their location, their returns are due on Nov. 1, 2024, Feb. 3, 2025, or May 1, 2025.

[IRS encourages all taxpayers to sign up for an IP PIN for the 2025 tax season](#)

IR-2024-278, Oct. 23, 2024 – As the 2025 tax season approaches, the IRS encourages all taxpayers to take an important step to safeguard their identity by signing up for an identity protection personal identification number (IP PIN).

[Treasury, IRS grant filing exception for tax-exempt organizations from filing new Form 4626, Alternative Minimum Tax - Corporations](#)

IR-2024-277, Oct. 23, 2024 – The Department of the Treasury and the Internal Revenue Service today granted a filing exception for tax-exempt organizations; they do not have to file Form 4626, Alternative Minimum Tax – Corporations, for tax year 2023.

[IRS announces launch of pass-through compliance unit in LB&I; new group brings together teams of specialists from across the agency to tackle large or complex exams](#)

IR-2024-276, Oct. 22, 2024 – The IRS today announced the new pass-through field operations unit announced last fall has officially started work in its Large Business and International (LB&I) division to more efficiently conduct audits of pass-through entities.

[IRS and Treasury issue guidance on implementation of advanced manufacturing investment credit](#)

IR-2024-275, Oct. 22, 2024 – The Department of the Treasury and the Internal Revenue Service today issued final regulations that provide guidance regarding the implementation of the Advanced Manufacturing Investment Credit, established by the CHIPS Act of 2022.

[IRS reminds tax professionals to renew PTINs for 2025 tax season](#)

IR-2024-274, Oct. 22, 2024 – The Internal Revenue Service today announced that Preparer Tax Identification Number (PTIN) renewals for 2025 are now being processed.

[IRS releases tax inflation adjustments for tax year 2025](#)

IR-2024-273, Oct. 22, 2024 – The Internal Revenue Service announced today the annual inflation adjustments for tax year 2025.

[Treasury, IRS issue guidance for the Sustainable Aviation Fuel Credit](#)

IR-2024-272, Oct. 18, 2024 – The Treasury Department and Internal Revenue Service today issued Notice 2024-74 for the Sustainable Aviation Fuel (SAF) credit created by the Inflation Reduction Act.

[IRS provides free Nov. 18 webinar on Compliance Assurance Process to help large businesses](#)

IR-2024-271, Oct. 15, 2024 – The IRS will offer a free webinar to help large business taxpayers understand the Compliance Assurance Process (CAP) by discussing updates and clarifications to the program to better prepare applicants.

[IRS launches 2024 Nationwide Tax Forum Online: Tax professionals can now access new online seminars](#)

IR-2024-270, Oct. 15, 2024 – The Internal Revenue Service today announced the launch of the 2024 Nationwide Tax Forum Online, providing tax professionals access to 18 seminars recorded at this year's IRS Nationwide Tax Forum.

[IRS warns taxpayers of charity scams following recent hurricanes; provides tools to help people verify legitimate groups](#)

IR-2024-269, Oct. 15, 2024 – In the aftermath of Hurricanes Milton and Helene, the Internal Revenue Service today cautioned taxpayers of scammers who use fake charities to gather sensitive personal and financial data from unsuspecting donors.

[IRS relief now available to Watch Fire victims in the San Carlos Apache Tribe in Arizona; multiple deadlines postponed to Feb. 3, 2025](#)

IR-2024-268, Oct. 11, 2024 – The Internal Revenue Service today announced disaster tax relief for individuals and businesses of the San Carlos Apache Tribe in the state of Arizona affected by the Watch Fire that began on July 10, 2024.

[IRS announces extension of time for certain applicable entities to make an elective payment election on Form 990-T](#)

IR-2024-267, Oct. 11, 2024 – The Internal Revenue Service announced today in Revenue Procedure 2024-39 that grants certain applicable entities that are making an elective payment election a six-month automatic extension of time to file an original or superseding Form 990-T, Exempt Organization Business Income Tax Return, with relevant schedules and forms.

[IRS help available to victims of Hurricanes Helene and Milton; May 1 deadline now applies to individuals and businesses](#)

IR-2024-266, Oct. 11, 2024 – In the wake of the devastating hurricanes that have ravaged Florida and the Southeast in recent weeks, the Internal Revenue Service today reassured victims that it stands ready to provide the tax-related assistance they need to recover from these storms.

[IRS granting dyed diesel penalty relief as a result of Hurricane Milton](#)

IR-2024-265, Oct. 11, 2024 — In response to disruptions resulting from Hurricane Milton, the Internal Revenue Service will not impose a penalty when dyed diesel fuel with a sulfur content that does not exceed 15 parts-per-million is sold for use or used on the highway throughout the state of Florida.

[IRS provides Hurricane Milton relief; May 1 deadline now applies to individuals and businesses in all of Florida; many businesses qualify for deposit penalty relief](#)

IR-2024-264, Oct. 11, 2024 — Due to Hurricane Milton, the Internal Revenue Service today announced relief for individuals and businesses in 51 counties in Florida.

[IRS accelerates work on Employee Retention Credit claims; agency currently processing 400,000 claims worth about \\$10 billion](#)

IR-2024-263, Oct. 10, 2024 —The IRS announced today continued progress on Employee Retention Credit claims, with processing underway on about 400,000 claims, representing about \$10 billion of eligible claims.

[IRS releases 2022 tax gap projections; voluntary compliance rate among taxpayers remains steady](#)

IR-2024-262, Oct. 10, 2024 — The Internal Revenue Service today released the tax gap projections for tax year 2022, a detailed analysis showing the nation's projected gross tax gap at \$696 billion. This reflects the difference between projected 'true' tax liability and the amount of tax that is actually paid on time.

[Treasury and IRS issue proposed regulations providing clarity regarding the federal tax classification of entities entirely owned by Tribal governments](#)

IR-2024-261, Oct. 7, 2024 — The Department of the Treasury and the IRS today issued proposed regulations addressing the federal tax classification of corporations or LLCs that are owned entirely by Indian Tribal governments (Tribes) and formed under the laws of the Tribes that own them. Generally, entities formed under the laws of a Tribe are known as Tribal law entities.

[IRS reminds taxpayers of Oct. 15 tax-filing extension deadline; combat zones, disaster areas, Israel have more time](#)

IR-2024-260, Oct. 7, 2024 — The Internal Revenue Service today encouraged taxpayers to file their 2023 tax year federal income tax return on or before the upcoming Tuesday, Oct. 15, 2024, deadline to avoid possible late filing penalties.

[Treasury and IRS issue final regulations identifying syndicated conservation easement transactions as abusive tax transactions](#)

IR-2024-259, October 7, 2024 – The Department of the Treasury and the Internal Revenue Service today issued final regulations identifying certain syndicated conservation easement transactions as "listed transactions" – abusive tax transactions that must be reported to the IRS.

[IRS Direct File set to expand availability in a dozen new states and cover wider range of tax situations for the 2025 tax filing season](#)

IR-2024-258, Oct. 3, 2024 – The Internal Revenue Service announced today that Direct File will be available for the 2025 tax filing season in double the number of states than last year's pilot, and it will cover a wider range of tax situations, greatly expanding the number of taxpayers eligible to use the free e-filing service.

[Treasury and IRS issue guidance on long-term, part-time employees in 403\(b\) retirement plans and announce delayed applicability date for related final 401\(k\) regulation](#)

IR-2024-257, Oct. 3, 2024 – The Department of the Treasury and the Internal Revenue Service today issued guidance addressing long-term, part-time employees in 403(b) retirement plans under the SECURE 2.0 Act, which applies to 403(b) plans beginning in 2025.

[IRS relief now available to wildfire victims in parts of Washington; multiple deadlines postponed to Feb. 3, 2025](#)

IR-2024-256, Oct. 3, 2024 – The Internal Revenue Service today announced disaster tax relief for individuals and businesses in the Confederated Tribes and Bands of the Yakama Nation in Washington state affected by wildfires that began on June 22, 2024.

[IRS employees help Hurricane Helene efforts; 500 phone assistors supporting FEMA, Criminal Investigation agents work on rescue efforts in North Carolina, Florida](#)

IR-2024-255, Oct. 2, 2024 – As part of efforts to help victims of Hurricane Helene, the Internal Revenue Service is taking special steps to provide more than 500 employees to help with the Federal Emergency Management Agency's (FEMA) disaster relief call lines and sending IRS Criminal Investigation (IRS-CI) agents into devastated areas to help with search and rescue efforts and other relief work.

[IRS granting dyed diesel penalty relief as a result of Hurricane Helene](#)

IR-2024-254, Oct. 1, 2024 – In response to disruptions resulting from Hurricane Helene, the Internal Revenue Service will not impose a penalty when dyed diesel fuel with a sulfur content that does not exceed 15 parts-per-million is sold for use or used on the highway throughout Alabama, Georgia, North Carolina, and South Carolina and in the following counties in Florida, Tennessee and Virginia.

[IRS provides relief for Helene; various deadlines postponed to May 1, 2025; part or all of 7 states qualify](#)

IR-2024-253, Oct. 1, 2024 – The Internal Revenue Service today announced disaster tax relief for all individuals and businesses affected by Hurricane Helene, including the entire states of Alabama, Georgia, North Carolina and South Carolina and parts of Florida, Tennessee and Virginia.

[IRS announces new relief for taxpayers affected by terrorist attacks in Israel: 2023 and 2024 returns and payments are now due Sept. 30, 2025; other relief available](#)

IR-2024-252, Oct. 1, 2024 – The Internal Revenue Service announced today that due to recent terrorist attacks in Israel, the agency is providing additional tax relief to affected individuals and businesses, postponing until Sept. 30, 2025, a wide range of deadlines for filing federal returns, making tax payments and performing other time-sensitive tax-related actions.

[Volunteers needed across the country to provide free tax services; sign up from Oct. to Jan. for the upcoming filing season](#)

IR-2024-251, Oct. 1, 2024 – The Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs are currently recruiting volunteers for the upcoming filing season.

[IRS relief now available to storm victims in parts of Illinois; multiple deadlines postponed to Feb. 3, 2025](#)

IR-2024-250, Oct. 1, 2024 – The Internal Revenue Service today announced disaster tax relief for individuals and businesses in parts of Illinois affected by severe storms, tornadoes, straight-line winds and flooding that began on July 13, 2024.

[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



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.



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.



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.



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).



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



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



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.

IRS California Stakeholder Liaisons Contact Information

<u>IRS CONTACT INFORMATION</u>	<u>LOCATION</u>
Lulu Jimenez Sr. Stakeholder Liaison lourdes.jimenez@irs.gov (213) 372-4426	LOS ANGELES, ANTELOPE, SAN GABRIEL, AND SANTA CLARITA COUNTIES.
Lionel Carrillo Sr. Stakeholder Liaison Lionel.A.Carrillo@irs.gov (818) 543-2255	SOUTH BAY (LOS ANGELES), SAN FERNANDO VALLEY AND SAN GABRIEL
Lisa Hamilton Stakeholder Liaison Lisa.A.Hamilton@irs.gov (626) 927-1347	SAN BERNARDINO, IMPERIAL, AND RIVERSIDE COUNTIES
Susanne Guo Sr Stakeholder Liaison susanne.guo@irs.gov 657-247-3341	ORANGE COUNTY
Li Yong Sr Stakeholder Liaison Yong.Li@irs.gov (415) 837-6273	SAN FRANCISCO
Lulu Jimenez Sr. Stakeholder Liaison lourdes.jimenez@irs.gov (213) 372-4426	CENTRAL COAST, VENTURA, AND SANTA BARBARA COUNTIES
Rena Newell Sr. Stakeholder Liaison Rena.Newell@irs.gov (510) 907-5101	OAKLAND AND SAN JOSE

FOLLOW CSTC ON SOCIAL MEDIA!



Christella Sanchez
Sr. Stakeholder Liaison



<p>Christella.A.Sanchez@irs.gov (619) 615-3746</p> <p>Kenji Chavez Sr. Stakeholder Liaison kenji.chavez@irs.gov (619) 983-5114</p>	<p>SAN DIEGO</p> <p>SAN DIEGO</p>
<p>Lionel Carrillo Sr. Stakeholder Liaison Lionel.A.Carrillo@irs.gov (818) 543-2255</p>	<p>ORANGE COUNTY, NEWPORT BEACH</p>
<p>Lulu Jimenez Sr. Stakeholder Liaison lourdes.jimenez@irs.gov (213) 372-4426</p>	<p>CENTRAL VALLEY, FRESNO SACRAMENTO AND MODESTO</p>
<p>Roy A Chaney Senior Stakeholder Liaison roy.a.chaney@irs.gov 510-289-5709</p>	<p>LONG BEACH</p>

THANK YOU TO OUR 2024 SYMPOSIUM SPONSORS



LEGACY
INVESTMENTS
& REAL ESTATE