



California Society
of Tax Consultants

CSTC Reporter e-Newsletter

CSTC Newsletter

February 2025

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From the CSTC President

Well, it's February and tax season is officially underway, which means that it's time to offer platitudes about how even though this is our busiest time it's important to take care of yourself and not work yourself into oblivion.

But for real though.

Trust me, I'm the worst at this: I've been saying "after [insert most recent deadline] things will slow down" like a broken wind-up toy for the past three years and even I don't believe it at this point. I have, on occasion, looked around my office and thought, what if I just drive off into the desert and never look back? So far, I have not decided to wander off into the wilds of Joshua Tree never to return again, and so I stare at the growing piles of client files and try not to have a mental breakdown.

Here's the thing though, that kind of pace is not sustainable. And if we don't take care of ourselves, we cannot take care of our clients.

So what can we do? I imagine it will look different for everyone. I personally am trying to be better about time blocking and really sticking to my schedule. I minimize my email window while I'm working on returns so that I don't get distracted and go down a rabbit hole.

I also signed up for a weekly tap dancing class to force myself to get out of the office and do something that I love that is NOT AT ALL tax related. Full disclosure, it's only a four week session, so if things get too crazy I have an out.

I depend on my tax friends to keep me sane this time of year, so I encourage you to lean on the relationships you build here.

We're all in this together!

Shannon Hall
President

Updates on Oregon Preparer Regulations

There has been considerable confusion regarding licensing requirements for preparing Oregon state tax returns. In the past, it had been accepted that if you were not actively soliciting clients in Oregon you could prepare the returns as an out of state preparer. Recent changes, however, now require that ANY practitioner preparing even a single Oregon return, whether in the state or not, must be licensed with the Oregon Board of Tax Practitioners.

CPAs and attorneys are exempt from the licensing requirements, but at this time Enrolled Agents are not (though they are only required to pass the Oregon specific examination). All others must pass the Licensed Tax Consultant (LTC) Exam.

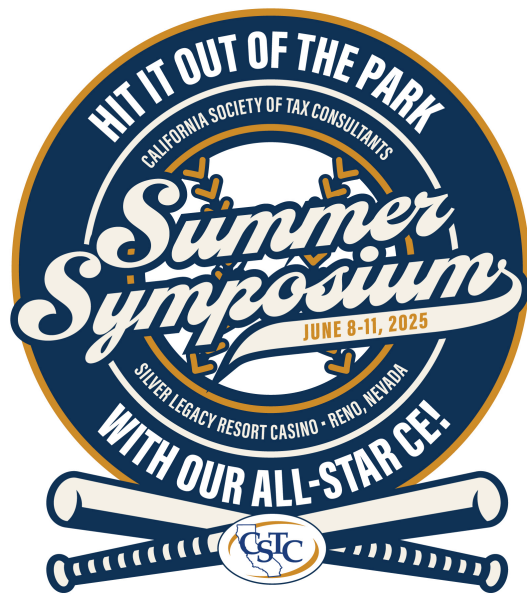
The requirements to become an LTC, per the Oregon Board of Tax Practitioners website, include:

- Submit evidence that the applicant has completed at least 80 clock hours of education on income tax law.
- Submit a petition form of all past tax preparation experience. A minimum of 1,100 hours work experience is required within two of the last five years. Acceptable experience includes employment as an income tax auditor or taxpayer representative with the Internal Revenue Service or the Oregon Department of Revenue; tax preparation work performed while employed by a certified public accountant or licensed public accountant; or experience as a tax practitioner in another state.
- If experience is through self employment in another state, a petition form must be completed, claiming tax preparation or tax consulting experience, accompanied by full documentation of experience and education.
- Applicants must have completed, within one year prior to submitting application, a minimum of 15 hours of acceptable continuing education. Certificates are required to be submitted with exam application.
- You must pass the tax consultant examination administered by the tax board with a 75% score or higher.

Before scheduling an exam, which can be taken at PSI testing centers, an application must be submitted to the Oregon Board of Tax Practitioners.

More information can be found at <https://www.oregon.gov/obtp/Pages/ExamRequirements.aspx>

We will do our best to keep our members informed as the situation develops, and if there is an opportunity to advocate for our community we will do so.



REGISTRATION IS OPEN FOR THE 2025 SUMMER SYMPOSIUM!

JUNE 8 - 11, 2025

SILVER LEGACY RESORT CASINO
RENO, NEVADA

The California Society of Tax Consultants, Inc. (CSTC) has been a nonprofit organization dedicated to supporting tax professionals across California since 1966 (formerly known as ISTC). CSTC is committed to providing high-quality education and exclusive member benefits. Whether you're a bookkeeper, accountant, CRTP, Enrolled Agent, or CPA, CSTC has something valuable to offer.

Our programs cover a wide range of tax topics, all approved for CTEC, EA, and CPA credit. Did you know you can earn *all* your CTEC credits for the year at the Symposium? That's right—federal, update, ethics, and California hours, all in one event!

And guess what? The popular Lunch and Learn sessions are back! Your registration includes both breakfast and lunch each day of the event.

With an outstanding lineup of speakers and topics, there's something for everyone, whether you're a beginner or a seasoned tax preparer.

We can't wait to see you in Reno! The CSTC Summer Tax Symposium is an event you won't want to miss!

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

Summer-Symposium Schedule-at-a-Glance

	Sunday, June 8, 2025
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3:00 PM to 5:00 PM	Registration Open; Exhibitor Set-up
5:00 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 is \$95)
	<u>Monday, June 9, 2025</u>
7:00 AM to 5:00 PM	Registration and Exhibits
7:30 AM to 9:00 AM	IRS Breakfast Keynote Session Speaker: TBA
9:15 AM to 10:05 AM	Breakout Sessions:
	Track One: Breaking Down the Brokerage Statement Speaker: Shannon Hall, EA
	Track Two: Countdown to 2026 - Advising Estate Planning Clients Today! Speaker: Frank Acuña, Attorney at Law
	Track Three: Disaster Casualty Losses: Tax Implications 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: Mastering the Tax Research Process: Analyzing Tax Authority Speaker: Tom Gorczynski, EA, USTCP
	Track Two: Intro to Representation Speaker: Josh Youngblood, EA

	<p align="center">Track Three: IRS Criminal Investigations for Non-Attorney Practitioners Speaker: LG Brooks, EA, CTRS</p>
12:00 PM to 1:20 PM	<i>Lunch and Learn: More information to come!</i>
1:20 PM to 3:00 PM	Breakout Sessions:
	<p>Track One: Mastering the Tax Research Process: Practical Applications Speaker: Tom Gorczynski, EA, USTCP</p>
	<p>Track Two: 1031 Exchanges Speaker: Ryan Reichert, EA, CFP</p>
	<p>Track Three: Improving Data Security through Strategic Client Communications Speaker: Brad Messner, EA</p>
3:00 PM to 3:20 PM	Break with Exhibitors
3:20 PM to 5:00 PM	<p>General Session: Individual Tax Update Speaker: Tom Gorczynski, EA, USTCP</p>
5:00 PM to 6:30 PM	Reception with Exhibitors
	<u>Tuesday, June 10, 2025</u>
7:00 AM to 5:00 PM	Registration and Exhibits
7:30 AM to 9:00 AM	<p>Franchise Tax Board Breakfast Keynote Session 2025 California Tax Updates Speaker: TBA</p>
9:15 AM to 10:05 AM	Breakout Sessions:
	<p>Track One: The Power of the Research & Development Credit: Case Studies Speaker: Brad Messner, EA</p>

	<p align="center">Track Two: Community Property Law Speaker: LG Brooks, EA, CTRS</p>
	<p align="center">Track Three: Corporate Transparency Act: Navigating Beneficial Ownership Reporting Speaker: Josh Youngblood, EA</p>
10:05 AM to 10:20 AM	Coffee Break / Break with Exhibitors
10:20 AM to 12:00 PM	Breakout Sessions:
	<p align="center">Track One: The Gig Is Up: Handling Income in Unique Industries Speaker: Brad Messner, EA and Matt Metras, EA</p>
	<p align="center">Track Two: Hit a Home Run With Your California Tax Update Speaker: Patty Barron, EA</p>
	<p align="center">Track Three: Successful Audits for Individuals, Rentals & Business Speaker: Jane Ryder, EA, CPA</p>
12:00 PM to 1:20 PM	<p>2025 Annual Business Meeting and Awards Ceremony Luncheon (Included with registration)</p>
1:20 PM to 3:00 PM	Breakout Sessions:
	<p align="center">Track One: Tax Quest: The Ultimate Year-End Tax Planning Adventure Speaker: David Hilliard, EA, NTPI Fellow</p>
	<p align="center">Track Two: California Property Tax Update Speaker: Frank Acuña, Attorney at Law</p>
	<p align="center">Track Three: Intro to: FBAR, FATCA, and FinCEN Speaker: Claudia Stanley, CPA, EA</p>
3:00 PM to 3:20 PM	Break with Exhibitors
3:20 PM to 5:00 PM	<p align="center">General Session: Business Tax Update Speaker: Ryan Reichert, EA, CFP</p>

	<u>Wednesday, June 11, 2025</u>
7:00 AM to 5:00 PM	Registration and Exhibits
8:20 AM to 10:05 AM	Breakfast Keynote Session: Tax Stuff You Thought You Knew Speaker: Shannon Hall, EA and Ryan Reichert, EA, CFP
10:05 AM to 10:20 AM	Coffee Break / Break with Exhibitors
10:20 AM to 12:00 PM	Breakout Sessions:
	Track One: Retirement Tax Playbook: Navigating Key Tax Changes and Opportunities Speaker: David Hilliard, EA, NTPI Fellow
	Track Two: Digital Assets 101 Speaker: Matt Metras, EA
	Track Three: Fundamentals of Business Tax Balance Sheets Speaker: Jane Ryder, EA, CPA
12:00 PM to 1:20 PM	<i>Lunch and Learn: More information to come!</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: 10 Commandments for Your Practice: Ethics Speaker: Claudia Stanley, CPA, EA
5:15 PM	Grand Prize Drawing

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

New Member Resource - Classified Ads!

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!

Support for Those Impacted by the Southern California Wildfires

Our hearts go out to all of the residents of Southern California who have been impacted by the fires in Los Angeles County. As a result of these fires, many of our members have found themselves displaced right at the start of tax season.

If you have been impacted and are in need of any support as we move into tax season, please contact the Society office at info@cstcsociety.org.

A number of members have reached out to offer equipment and assistance to any of our colleagues who have been affected by the fires. If you would like to donate any items, or if you have office space or time to assist with preparation, please contact the Society office.

If you would like to assist with facilitating the drop-off of items in your area, please let us know and we will coordinate.

It has been amazing to see the response to this tragedy from our members. Thank you for showing up for your friends and colleagues in such a tremendous and inspiring way.

Upcoming CSTC Chapter Events

February 2, 2025

Tax Season Sunday Q&A Brunch
Orange County Chapter In-Person Meeting
1 Federal Law hour(s) (Topics covering existing tax law)
[Click here](#) to learn more and register.

February 4, 2025

Tax Breakfast Meeting
North County San Diego Chapter In-Person Meeting
1 Federal Law hour (Topics covering existing tax law)
[Click here](#) to learn more and register.

February 5, 2025

Tax Season Update re IRS & CA
San Francisco Bay Chapter Virtual 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.

February 9, 2025

Round-Table Discussion 2024 Tax Return Issues/Resolutions
Greater Long Beach Chapter In-Person Meeting
3 California hour(s) (Topics covering California law issues)
[Click here](#) to learn more and register.

February 11, 2025

Tax Breakfast Meeting
North County San Diego Chapter In-Person Meeting
1 Federal Law hour (Topics covering existing tax law)
[Click here](#) to learn more and register.

February 16, 2025

Tax Season Sunday Q&A Brunch
Orange County Chapter In-Person Meeting

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

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

IRMAA and Roundtable

Central Valley Chapter In-Person Meeting

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

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

February 18, 2025

Tax Breakfast Meeting

North County San Diego Chapter In-Person Meeting

1 California hour (Topics covering California law issues)

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

February 23, 2025

Round-Table

Greater Long Beach Chapter In-Person Meeting

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

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

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

February 25, 2025

Tax Breakfast Meeting

North County San Diego Chapter In-Person Meeting

1 Federal Law hour (Topics covering existing tax law)

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

February 28, 2025

Round Table

Temecula Valley Chapter In-Person Meeting

1 Federal Law hour (Topics covering existing tax law)

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

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

Welcome New CSTC Members!

Arvin Armin

Los Angeles Chapter

Tracie Baiz

Sacramento Chapter

Corina Ciont
San Francisco Bay Chapter

Joe Davidson
Orange County Chapter

Liliana Lopez
Los Angeles Chapter

Ruth Rowlette
Sacramento Chapter

Sonia Vides
Los Angeles Chapter

Mary Wong
Los Angeles 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, national partners launch EITC Awareness Day on 50th anniversary of the Earned Income Tax Credit](#)

IR-2025-20, Jan. 31, 2025 – The Internal Revenue Service and partners around the nation today celebrated the 50th anniversary of the Earned Income Tax Credit (EITC) with the launch of this year’s EITC Awareness Day campaign.

[IRS offers top tips to make tax time easier](#)

IR-2025-19, Jan. 30, 2025 – The Internal Revenue Service today provided taxpayers with six tips to make filing their 2024 tax return easier.

[2025 tax filing season starts as IRS begins accepting tax returns today; taxpayers have many options for help](#)

IR-2025-18, Jan. 27, 2025 – The Internal Revenue Service opened the 2025 tax filing season today and is accepting and processing federal individual tax year 2024 returns.

[IRS provides updated frequently asked questions for the energy efficient home improvement and residential clean energy property credits](#)

IR-2025-17, Jan. 17, 2025 – The Internal Revenue Service today updated the frequently asked questions in Fact Sheet 2025-01.

[IRS issues guidance for the District of Columbia and states that have paid family and medical leave programs](#)

IR-2025-16, Jan. 15, 2025 – The IRS today issued guidance on the income and employment tax treatment of contributions and benefits paid in certain situations under a state paid family and medical leave program, as well as the related reporting requirements. Rev. Rul. 2025-4 provides guidance to the District of Columbia and states that have mandatory paid family and medical leave programs and for employees working in and employers operating in those states.

[IRS reminder: Wage statements and certain information returns due by Jan. 31](#)

IR-2025-15, Jan. 15, 2025 — As tax filing season nears, the Internal Revenue Service reminds businesses to submit wage statements and certain information returns to the federal government by Jan. 31.

[IRS initiates Fast Track Settlement pilot programs in effort to make Alternative Dispute Resolution faster and easier](#)

IR-2025-14, Jan. 15, 2025 — The Internal Revenue Service today announced three pilot programs that will test changes to existing Alternative Dispute Resolution (ADR) programs.

[IRS selects 18 new Internal Revenue Service Advisory Council members for 2025](#)

IR-2025-13, Jan. 14, 2025 — The Internal Revenue Service today announced the appointment of 18 new members to the Internal Revenue Service Advisory Council.

[IRS, CASST announce 2025 filing season changes aimed at preventing spread of scams, schemes; new Fuel Tax Credit statement and increased review of “other withholding” claims among highlights](#)

IR-2025-12, Jan. 14, 2025 — The IRS and partners in the Coalition Against Scam and Scheme Threats (CASST) today released changes for the 2025 filing season designed to help protect taxpayers from becoming victims of a scam or scheme and preventing tax professionals from having their credentials compromised.

[Treasury, IRS request comments on proposed regulations and a draft form for certain corporate separations and reorganizations](#)

IR-2025-11, Jan. 13, 2025 — The Department of the Treasury and the Internal Revenue Service today issued proposed regulations for corporate separations and reorganizations, including reporting requirements for multi-year corporate separations.

[IRS: California wildfire victims qualify for tax relief; various deadlines postponed to Oct. 15](#)

IR-2025-10, Jan. 10, 2025 — The Internal Revenue Service announced today tax relief for individuals and businesses in southern California affected by wildfires and straight-line winds that began on Jan. 7, 2025.

[Treasury, IRS issue proposed regulations on new automatic enrollment requirement for 401\(k\) and 403\(b\) plans](#)

IR-2025-09, Jan. 10, 2025 – The Department of the Treasury and the Internal Revenue Service today issued proposed regulations addressing certain SECURE 2.0 Act provisions, including a provision generally requiring newly-established 401(k) and 403(b) plans to automatically enroll eligible employees beginning with the 2025 plan year.

[IRS announces Jan. 27 start to 2025 tax filing season; agency continues historic improvements to expand, enhance tools and filing options to help taxpayers](#)

IR-2025-08, Jan. 10, 2025 – The Internal Revenue Service today announced that the nation’s 2025 tax season will start on Monday, Jan. 27, 2025, and will feature expanded and enhanced tools to help taxpayers as a result of the agency’s historic modernization efforts.

[Treasury, IRS issue proposed regulations on new Roth catch-up rule, other SECURE 2.0 Act provisions](#)

IR-2025-07, Jan. 10, 2025 – The Department of the Treasury and the Internal Revenue Service issued proposed regulations today addressing several SECURE 2.0 Act provisions relating to catch-up contributions, which are additional contributions under a 401(k) or similar workplace retirement plan that generally are allowed with respect to employees who are age 50 or older.

[Treasury and IRS issue final rules identifying certain partnership related-party "basis shifting" transactions as transactions of interest](#)

IR-2025-06, Jan. 10, 2025 – The Department of the Treasury and the Internal Revenue Service today issued final regulations identifying certain partnership related-party “basis shifting” transactions as transactions of interest – TOIs – subject to the rules for reportable transactions.

[IRS: For Carter remembrance, taxpayers have extra day to file, pay; returns, payments due Jan. 9 are now due Jan. 10](#)

IR-2025-05, Jan. 8, 2025 – The Internal Revenue Service today granted taxpayers an extra day, until Friday, Jan. 10, 2025, to file any return or pay any tax originally due on Thursday, Jan. 9.

[National Taxpayer Advocate delivers Annual Report to Congress; flags Employee Retention Credit, Identity Theft Victim Assistance processing delays and calls for adequate funding to improve taxpayer services](#)

IR-2025-04, Jan. 8, 2025 – National Taxpayer Advocate Erin M. Collins today released her 2024 Annual Report to Congress, finding overall improvement in IRS taxpayer service but also highlighting persistent challenges, particularly delays in processing Employee Retention Credit (ERC) claims and resolving Identity Theft Victim Assistance cases.

[IRS Free File opens Friday: Free tax filing service available to millions on IRS.gov](#)

IR-2025-03, Jan. 7, 2025 – The Internal Revenue Service announced today that the IRS Free File Guided Tax Software will be available Friday for taxpayers ahead of the official start of tax season later this month.

[IRS reminder: Final 2024 quarterly estimated tax payment due Jan. 15](#)

IR-2025-02, Jan. 7, 2025 – The Internal Revenue Service today encouraged taxpayers who paid too little tax in 2024 to make a fourth quarter estimated tax payment on or before Jan. 15, 2025.

[IRS reminder to disaster area taxpayers with extensions: All or parts of 14 states, 2 territories need to file 2023 returns by Feb. 3; others have until May 1](#)

IR-2025-01, Jan. 3, 2025 – 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 by Feb. 3 or May 1, 2025.

[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

FOLLOW CSTC ON SOCIAL MEDIA!



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 Excelebrate America.

THANK YOU TO OUR 2024 SYMPOSIUM SPONSORS



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