



California Society
of Tax Consultants

CSTC *Reporter* e-Newsletter

CSTC Newsletter

January 2026

In This Issue...

From the CSTC President • Registration is **OPEN** for the 2026 Summer Symposium • Classified Ads - A Member Benefit • Upcoming Chapter Events • Welcome New CSTC Members • Legislative Advocacy • News from the IRS • Join CSTC! • CSTC Member Benefits • Thank You to our 2025 Summer Symposium Sponsors and Exhibitors • Follow CSTC on Social Media!

From the CSTC President

I am writing this on the final day of 2025, which, for me at least, was a year of highs and lows. I try not to dwell on bad things that happen, but I have to say that this was not the easiest year I have ever had. It was a year of loss, and of painful learning experiences, but it was also a year of growth and change and some amazing professional wins. I'm coming out of the past 12 months with more than a few battle scars, but also stronger and, I hope, smarter.

This year I got to officially join a company that I have long admired and work alongside one of the most brilliant tax minds I have ever met (who I also happen to have an unreasonable amount of fun with). I took the US Tax Court Practitioner Exam in November, which was one of the most grueling exams of my life (and we won't know if we passed until MAY), but had an absolute blast studying with my fellow tax nerds. I got to watch as one of my favorite people cut the ribbon on a WHOLE OFFICE BUILDING that she bought and I am so proud and excited for her and her firm.

This year I lost my mentor and stand-in father. It was a painfully short good-bye for a man who was infamous for the longest farewells. If you knew him, you know exactly what I mean.

It really has been a heck of a year. And now here's 2026.

At the start of each year, I pick one or two "power words" to represent my priorities and goals for the coming months. Also, because I'm me, I have a local artisan make my word or words into a piece of jewelry so I can keep them close. My word for this year is intention (it's on a necklace). I want to make sure that everything I do this year is done with focus and clarity, with intention. I am hoping that this will help me to keep myself in check when I start to go overboard, filling every available minute with activities and tasks. I'm also hoping this will cut down on the never-ending "after (fill in the blank with whatever task is looming) is done, things will calm down."

I imagine a few of you out there can relate.

Even as I write this, on New Year's Eve, I have 100 pages of new IRS regulations on car loan interest waiting for my attention (thanks for dropping those on NYE, IRS), a bunch of projects to finish, and a husband and a couple cats that would like me to pay attention to them. And on top of everything else, TAX SEASON IS COMING!

I know better than to say things like "this will be my year," but I am excited to see what 2026 has in store.

I look forward to seeing you at chapter meetings and at Summer Symposium (registration is open, btw, and we have an amazing line-up this year).

As always, stay cool.

Respectfully submitted,

Shannon Hall
President



REGISTRATION IS OPEN FOR THE 2026 SUMMER SYMPOSIUM!

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

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

Summer Symposium Schedule-at-a-Glance

	<u>Sunday, June 7, 2026</u>
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)
	<u>Monday, June 8, 2026</u>
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	Breakfast Keynote: FTB Keynote Speaker: TBA
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!

Scholarships for the 2026 Summer Symposium are be available to CSTC members. [Click here to learn more.](#)



CSTC Classified Ads - A Member Benefit



Help Wanted

Experienced Tax Professional wanted. Flexible sched, f/t or p/t. Competitive comp+benefits+bonuses! Centrally located in San Diego, professional yet comfortable office. Hoping for a long-term employee who can grow with our business. Equity interest may be available for employee who wants to take on greater role. Please contact Robert Freidson at Robert@sandiegotaxprofessionals.com for more information.

Office Space Available

CPA near John Wayne Airport has private office with services for rent. Per Diem assignments are available. Prefer CPA seeking to grow existing practice. Near term transition also considered. Contact Philip Becker at celiaso@aol.com for more information.



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

January 7, 2026

Tax Considerations of Filing Statuses and Disaster Losses

San Francisco Bay Chapter Virtual Meeting

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

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

January 8, 2026

Social Event

Central Valley Chapter In-Person Meeting

NO CE OFFERED FOR THIS EVENT

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

January 14, 2026

Last Minute Tax Update for 2025

Inland Empire Chapter Virtual Meeting

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

1 California hour(s) (Topics covering California law issues)

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

January 17, 2026

2025 Federal & California Update

San Jose Chapter Virtual Meeting

2 California hour(s) (Topics covering California law issues)

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

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

January 25, 2026

Roundtable Discussion

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.

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

Welcome New CSTC Members!

Yesenia Amezcua
Greater Long Beach Chapter

Janine Govan
Temecula Valley Chapter

Anthony Lyons
Temecula Valley Chapter

Kathleen Muir
Orange County- South Chapter

Scott Perry
Sacramento Chapter



LEGISLATIVE ALERT

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

[Treasury, IRS provide guidance on the new deduction for car loan interest under the One, Big, Beautiful Bill](#)

IR-2025-129, Dec. 31, 2025 — The Department of the Treasury and the Internal Revenue Service today provided guidance on the “No Tax on Car Loan Interest” provision enacted under the One, Big, Beautiful Bill.

[IRS sets 2026 business standard mileage rate at 72.5 cents per mile, up 2.5 cents](#)

IR-2025-128, Dec. 29, 2025 — The Internal Revenue Service today announced that the optional standard mileage rate for business use of automobiles will increase by 2.5 cents in 2026.

[IRS updates frequently asked questions on the Premium Tax Credit](#)

IR-2025-127, Dec. 23, 2025 – The Internal Revenue Service today updated frequently asked questions in Fact Sheet 2025-10 related to changes to the Premium Tax Credit made under the One Big, Beautiful Bill and to related provisions that no longer apply.

[IRS updates frequently asked questions on changes to the Limitation on the Deduction for Business Interest Expense](#)

IR-2025-126, Dec. 23, 2025 — The Internal Revenue Service today updated frequently asked questions in Fact Sheet 2025-09 regarding changes to the limitation on the deduction for business interest expense (Section 163(j)) under the One, Big, Beautiful Bill.

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

IR-2025-125, Dec 22, 2025 - The Department of the Treasury and the Internal Revenue Service today announced forthcoming guidance on a new method for recovering federal excise tax paid on dyed fuel established under the One, Big, Beautiful Bill.

[IRS seeks public comment on Voluntary Disclosure Practice proposal](#)

IR-2025-124, Dec. 22, 2025 — The Internal Revenue Service today opened a 90-day public comment period, ending March 22, 2026, for proposed updates to its Voluntary Disclosure Practice, including a more streamlined penalty framework.

[Whistleblower Office announces new digital Form 211](#)

IR-2025-123, Dec. 19, 2025 — The Internal Revenue Service Whistleblower Office today announced that it is making it easier for whistleblowers to report tax noncompliance to the IRS with the launch of the new digital Form 211, Application for Award for Original Information.

[Treasury, IRS provide safe harbor for taxpayers claiming the carbon capture credit](#)

IR-2025-122, Dec. 19, 2025 — The Department of the Treasury and the Internal Revenue Service today provided guidance for taxpayers claiming the tax credit for carbon capture and sequestration, which was expanded and modified in the One, Big, Beautiful Bill. Notice 2026-01 provides a safe harbor for taxpayers that wish to claim the credit for qualified carbon oxide captured and disposed of in secure geological storage occurring during calendar year 2025.

[Treasury, IRS allow States to make an Advance Election to participate in the new federal tax credit for individual contributions to Scholarship Granting Organizations under the One, Big, Beautiful Bill](#)

IR-2025-121, Dec. 12, 2025 — The Department of the Treasury and the Internal Revenue Service today issued Revenue Procedure 2026-6 allowing States, including the District of Columbia, to make an Advance Election to participate in a new tax credit for calendar year 2027.

[IRS-CI issues fiscal year 2025 annual report showcasing banner investigative results](#)

IR-2025-120, Dec. 12, 2025 — IRS Criminal Investigation released its Fiscal Year 2025 Annual Report on Dec. 11, 2025, showcasing banner investigative results fueled by new partnerships and innovative financial investigative techniques.

[Treasury, IRS provide guidance on new tax benefits for health savings account participants under the One, Big, Beautiful Bill](#)

IR-2025-119, Dec. 9, 2025 — The Department of the Treasury and the Internal Revenue Service today issued Notice 2026-05 providing guidance on new tax benefits for Health Savings Account participants under the One, Big, Beautiful Bill.

[IRS and Security Summit partners announce 10th Annual National Tax Security Awareness Week](#)

IR-2025-118, Dec. 3, 2025 — The Internal Revenue Service working with the Security Summit partners today announced that the 10th National Tax Security Awareness Week began this week to raise awareness about tax-related identity theft.

[Treasury, IRS issue guidance on Trump Accounts established under the Working Families Tax Cuts; notice announces upcoming regulations](#)

IR-2025-117, Dec. 2, 2025 — The Department of the Treasury and the Internal Revenue Service today issued a notice announcing upcoming regulations and providing guidance regarding Trump Accounts, which are a new type of individual retirement account for eligible children.

[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.



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



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).

THE TAX BOOK FOLLOW CSTC ON SOCIAL MEDIA!



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.

****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.



CSTC members receive the TaxBook Web Library 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.



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

THANK YOU TO THE 2025 SUMMER SYMPOSIUM SPONSORS AND EXHIBITORS

SILVER SPONSOR



BRONZE SPONSOR



BADGE SPONSOR



LUNCH & LEARN



AUDIT LOUNGE: AI AFTER DARK



EXHIBITOR RECEPTION (SPECIALTY DRINK)



CONFERENCE TOTE BAG INSERT



EXHIBITORS

