



## *Announcing the First Annual Wine Country Symposium!*

*Come join your fellow accounting and tax professionals  
for an informative and fun symposium  
in the picturesque Temecula Valley Wine Country.*

*Fourteen hours of timely and relevant continuing education  
on a wide range of topics will be presented by a group of  
knowledgeable and entertaining speakers.*

*And that's just the beginning!*

*We'll enjoy an opening reception our first evening sampling  
wines from local vintners, accompanied by gourmet  
cheeses and assorted hors d'oeuvres.*

*And we'll wind up our time on Saturday evening  
with an elegant multi-course dinner at one  
of the valley's wineries.*

*But that's STILL not all!*

*For Friday we've arranged an optional bus tour of the scenic  
Temecula Valley wineries, with a stop for a picnic  
lunch at one of the vineyards.*

*In addition, you and your guests can enjoy the  
many leisure opportunities available in the Temecula  
Valley—Pechanga Casino, antique shopping in Old Town  
Temecula, four nearby golf courses,  
Murrieta Day and Glen Ivy Spas,  
balloon rides, and more!*

*So come and join us as we toast the accounting  
and tax profession!*

*Space is extremely limited,  
so send in your registration today!*



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# Topics

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## **How to Buy, Sell, or Merge Your Tax and Accounting Practice**

We read of mergers and acquisitions of accounting and tax practices at least once a week, yet how much do we really know about buying or selling a practice? How do we find a buyer or a seller? How do we value the practice? What kind of financing do we need?

This seminar is designed to give you the information relating to both sides of the equation to successfully merge, buy or sell an accounting and tax practice. We will cover the current market, and just who is buying and who is selling accounting and tax firms. We will review the factors used to value a practice and how to determine when a merger is appropriate. We will learn the key elements of a successful acquisition or sale and review the sales process. We will discuss financing issues, down payments, and negotiations.

Case studies will be used, describing actual events in every step of the sales process. (4 hours ACAT/CPA/EA, 0 hours CRTP)

## **Computer Forensics: New Issues for Corporate Enterprise**

Our computers contain so much information, much of it confidential. Yet data can be lost, and also recovered. This two-hour presentation will examine some of the issues surrounding data recovery techniques and the tools that are available.

As new tools become available that allow for previewing and acquisition of workstations and servers across a network, companies need to consider what policies and procedures need to be put in place to accommodate these new tools and to define their role in corporate security.

As the scope of computer forensics widens, employee privacy issues, data retention procedures, encryption policies, and more are affected. These topics will be explored and examples will be given of the types of real-world forensic cases that we are seeing today. (2 hours ACAT/CPA/EA, 0 hours CRTP)

## **Offers in Compromise and More**

Our presenter, Dan Breece of the IRS Laguna office, has recently returned from Washington D.C., bringing back the latest news in collections and due process issues. He will discuss the good, the bad and the ugly of Offers in Compromise, the successes (or not) of the new appeals process and reveal the true speed of Fast Track Mediation. This will be a good opportunity to find out how you can best help your beleaguered clients through the collection process. (2 hours ACAT/CPA/CRTP/EA)

## **Non-Profit Accounting**

Most of us do taxes or accounting for at least one non-profit organizations, but often we're not clear on how financial statements differ for non-profits and just what is required. This session will cover the basic information relating to non-profits and then go on to cover problem areas and issues that need to be covered with clients. We'll also have a general discussion on just exactly how much you really want to do for your clients.

This class assumes that the attendee has prepared financial statements for at least one non-profit organization. The attendee is also assumed to have a good understanding of how to prepare for-profit organization financial statements so that he or she can learn the differences entailed in the presentation of financial statements for non-profits. (4 hours ACAT/CPA/EA, 2 hours CRTP)

We will be covering:

- Introduction to Non-Profit Organizations
- Standards that Affect the Preparation of Financial Statements for Non-Profits
- The Statement of Financial Position (Balance Sheet)
- The Statement of Activities (Income Statement)
- The Statement of Functional Expenses
- The Statement of Cash Flows
- Notes to Financial Statements
- Supplementary Information
- Other Comprehensive Bases of Accounting (OCBOA)
- Affiliated Organizations and Other Related Entities

## **A First-Blush Look at Ethics**

Treasury Department Circular 230 was revised and published July 26, 2002. One of the changes relates to the new requirement of ethics education for EAs. While the requirements for including two hours per year of ethics or professional conduct don't take effect until the enrollment period after April 1, 2007 we thought it might be fun to get a head start on it, especially in light of the ethics called into question in our profession generally over the past few years. We will review the provisions of Circular 230 and some of the provisions for Ethics and Professional Conduct for California CPAs. While we are limited to 2 hours you'll have a basic, although abbreviated, understanding of the subject.

(2 hours ACAT/CPA/CRTP/EA)

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# Speakers

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## **JOHN R. EZELL AND MARTY DESMOND**

John R. Ezell is a California licensed real estate broker and a Certified Public Accountant. After gaining experience with several CPA firms, John founded his own accounting practice which he successfully sold in 1994. In 1995, he formed ProHorizons (formerly known as Professional Accounting Sales of California, Inc.) to assist clients with the sale or purchase of their businesses. Since then he has advised hundreds of clients in mergers and acquisitions of accounting and tax firms.

Marty Desmond works with John, heading the Business Development department. Prior to joining ProHorizons, Marty had a successful career as an executive recruiter in Silicon Valley. He strongly believes that the people make the company and that getting the right person(s) in place can have a pivotal impact on business success.

## **CHERYL TILLY**

Cheryl Tilly, with more than 10 years of experience in computer forensic consulting, systems analysis, IT Management and disaster recovery planning, currently serves as director of Guidance Software's Professional Services Division. She previously held key IT management positions with Intel Corporation, SCB Enterprises and Cytecfiberite, Inc., and a faculty position in the Business Information Technology program at University of Phoenix.

Cheryl holds an MBA in Management of Information Systems and is a certified computer forensic examiner. She enjoys speaking to groups, and consistently receives high marks as a very interesting speaker.

## **DAN BREECE**

Dan Breece is a Senior Tax Specialist with the Internal Revenue Service, where he has worked for 20 years. He has held a variety of positions in different departments, his last position being Revenue Officer Manager in the Compliance Department. Dan is currently assigned to the Taxpayer Education and Communication Department of the Small Business/Self-Employed Operating Division in the Laguna Niguel office.

As part of the Taxpayer Education and Communication Department, Dan frequently speaks to practitioner groups and assists at trade shows. In fact, he is one of the Service's most requested speakers and instructors. His knowledge as a Senior Tax Specialist, along with the insight gained from his years at the IRS and his entertaining delivery, make him a speaker you won't want to miss.

## **STEVEN R. DESDIER**

Steven R. Desdier is a non-certified accountant, an Enrolled Agent, a Certified Financial Planner, an Accredited Business Accountant, an Accredited Tax Advisor, an Accredited Tax Preparer and an Elder Care Specialist. He is also a life and disability insurance agent and a notary public.

A native of San Diego now transplanted to San Francisco, Steve graduated from the United States International University in San Diego, and helped his family found their accounting and tax practice in 1977. Steve specializes in corporation, homeowner, and non-profit accounting and taxation, and taxation of foreigners and foreign earned income. As a result of these specializations, he has spoken to various state societies and NSA conventions.

Steve was one of the founders and later president of the Greater San Diego Business Association and the Greater San Diego Business Association Foundation. In 1985, Steve was also one of the founding members of the California Association of Independent Accountants (since renamed the California Society of Accounting and Tax Professionals, or CSATP). He served as its first vice president, and as president in 1988-89. An active member in the National Society of Accountants (NSA), Steve has chaired many committees and served as its president in 2001-02. In 2002 Steve was honored as one of Accounting Today's Top 100 most influential people in the accounting field.

## **HUGH LYTTLETON**

Hugh Lyttleton is an accounting and tax professional with nearly thirty-five years experience in his field. He is an Enrolled Agent as well as being accredited in both accounting and taxation by the national Accreditation Council on Accounting & Taxation. He has extensive experience in public accounting and taxation.

Hugh founded the firm of Lyttleton & Associates in 1981 and currently serves as Number Runners Inc.'s chief speaker, curriculum developer, and instructor of QuickBooks and income tax seminars. He has presented seminars throughout California, sometimes in conjunction with computer training schools. He has spoken to Mail Boxes Etc. franchisees, Union Bank Of California employees, and other accounting professionals. Hugh is a designated QuickBooks Professional Advisor and is certified by AccPac as an installer and trainer of accounting software.

Hugh received his formal education in Canada in the Certified General Accountants program at the University of British Columbia. He moved to California in 1977 to live in Carlsbad and Rancho Mirage.

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# Agenda

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## **Thursday October 16, 2003**

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|-------------------|---|
| 1:00 to 5 p.m.    | Registration  |
| 1:00 to 5:00 p.m. | <b>“How to Buy, Sell, Merge a Practice”<br/>John Ezell, Marty Desmond</b> |
| 5:30 to 7:30 p.m. | Opening Reception and Wine Tasting  |

## **Friday October 17, 2003**

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|-------------------------|--|
| 9 a.m. to 11:00 a.m.    | <b>“Computer Forensics”<br/>Cheryl Tilly</b>     |
| 11:30 a.m. to 4:30 p.m. | Wine Country Tour and Lunch<br>(\$65 per person) |

## **Saturday October 18, 2003 – VENDOR EXHIBIT DAY**

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|------------------------|---|
| 8:00 a.m. to 5:00 p.m. | Vendor Exhibit Area open  |
| 8:00 a.m. to noon      | <b>“Accounting for Non-Profits”<br/>Steve Desdier, EA, CFP, ABA, ATA, ATP</b> |
| 12:00 to 1:00 p.m.     | Buffet Lunch  |
| 1:00 to 3:00 p.m.      | <b>“Ethics for Tax Professionals”<br/>Hugh Lyttleton, EA</b>                  |
| 3:00 TO 5:00 P.M.      | <b>“Offers in Compromise”<br/>Dan Breece, Senior Tax Specialist, IRS</b>      |
| 6:00 p.m.              | Vintner’s Dinner  |

# — *Hotel Accomodations* —

## **Embassy Suites Temecula Valley Wine Country**

29345 Rancho California Road  
Millbrae, CA 94030

Tel (909) 676-5656  
Fax (909) 699-3928

[www.embassysuites.com](http://www.embassysuites.com)

For Reservations Call 1-800-EMBASSY

### Symposium Room Rates:

\$129 / day, single or double occupancy  
\$10 charge for each additional adult

Rooms are suites with private bedroom and living room,  
a refrigerator, microwave, and two televisions.  
Rate includes full cooked-to-order breakfast and Happy Hour.

**Please make your reservations directly with the hotel.**

## **Directions to Embassy Suites**

From the North: Take I-15 south and exit at Rancho California Rd, eastbound. The hotel is on the corner of Rancho California and Ynez.

From the South: Take I-15 north and exit at Rancho California Rd, eastbound. The hotel is on the corner of Rancho California and Ynez.

Shuttle service is available from San Diego and Ontario airports.  
Typical minimum charge for Super Shuttle is \$25.

Avis is offering a special symposium rate —  
rent a car for 3 consecutive weekend days, and get the  
third day free!

Parking at Embassy Suites is free.

# Registration

Name \_\_\_\_\_

Address \_\_\_\_\_

City, State, Zip \_\_\_\_\_

Phone Number (\_\_\_\_) \_\_\_\_\_

Fax Number (\_\_\_\_) \_\_\_\_\_

Email \_\_\_\_\_

Member: CSATP \_\_\_\_\_ ISTC \_\_\_\_\_ Wine Country Chapter \_\_\_\_\_

Credit Card # \_\_\_\_\_

Signature \_\_\_\_\_ Exp date \_\_\_\_\_

|   | Member       | Non-Member   |
|---|--------------|--------------|
| <b>Symposium</b><br>(Includes all Education, Opening reception, Buffet lunch, Vintner's dinner) | <u>\$295</u> | <u>\$395</u> |

|   |       |       |
|---|-------|-------|
| <b>CSATP Dues - \$95</b><br>Join now and the processing fee of \$15 will be waived. Get member pricing! | _____ | _____ |
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| <b>Spouse/Guest - \$75</b><br>(Includes Opening reception, Vintner's dinner) | _____ | _____ |
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| <b>Wine Country Tour and Lunch</b><br>_____ people @ \$65 each | _____ | _____ |
|--|-------|-------|

**TOTAL** \$ \_\_\_\_\_ \$ \_\_\_\_\_

**MAIL COMPLETED FORM TO:**  
 Wine Country Symposium  
 1734 Bluestone Ln  
 Monterey Park, CA 91755-5822  
 (800) 894-8995 Fax (626) 573-1724  
 www.csatp.org

Cancellation Policy: Fee less \$20 service charge per person will be refunded if requested at least 72 hours in advance of symposium dates.