

CCRA *online*

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Tahoe in Spring!



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CCRA Online Copy Deadlines

The deadline for ad and article copy for CCRA Online is the first of the month prior to the scheduled publication date. Articles, ad copy, changes of address, complaints of nondelivery and subscription requests should be directed to CCRA, 65 Enterprise, Aliso Viejo, CA 95656 or call (949) 715-4682. Advertising inquiries also should be directed to the Association office. Photographs accompanying articles should be RGB color JPEG files with a resolution no less than 120 ppi.

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the California Court Reporters Association

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CCRA MISSION STATEMENT

The mission of the California Court Reporters Association is to advance the profession of verbatim shorthand reporting by promoting professional reporting excellence through education, research, and the use of state-of-the-art technology; establishing and maintaining professional standards of practice; and advocating before legislative and regulatory bodies on issues which impact the judicial system and others served by the court reporting profession of California.

President's Message

By Carolyn Dasher, CSR, RPR
CCRA President



It's May 25, 2010. The past week has been the most interesting and stressful experience since I took office last October.

The California budget has a \$19 billion deficit. The Governor, in his budget revision on May 14, proposed making cuts to California's welfare system, home health care, among others. Part of his proposal in the court budget was to require 20% of our superior courts to implement DR by January 2011, with an additional 20% or more per year until DR was completely implemented in all courts except felony cases.

Last November, CCRA hired a firm, Justice Served, to conduct a study comparing a week-long trial in Los Angeles using a court reporter versus digital recording equipment. Beyond the costs associated with the acquisition of the taping machine and new sound system, an Electronic Recording Monitor (ERM) would have to be paid, along with managerial and IT support staff and ongoing technical related expenses. Then you add in the transcription costs, and take into account the fact that officials are in need of a much-deserved page increase, and the ER courtroom costs more money.

CCRA employs a full-time lobbyist, Jim Cassie with Capitol Strategies, who keeps a watchful eye on the goings-on in the capitol in Sacramento. Many of our official members are SEIU members. To that end, SEIU's lobbyist, Michelle Castro, is watching out for all court workers in the capitol also. The SEIU communications department prepared a letter for the budget subcommittee chair in both the senate and assembly.

Our DR Task Force was in full swing this past week reading over the revised budget proposals. We were well-prepared. We know this is not a personal attack against our profession, but a monetary issue. We felt prepared. We were ready.

I spent a day at the capitol. We dropped off a few reports, spoke with a few people, and waited. The Senate budget subcommittee did not put the ER proposal on the agenda. Tomorrow, when the Assembly budget subcommittee meets, the ER proposal will not be on their agenda either. CCRA has worked hard meeting with and educating the key legislators and their staff members about court reporter issues.

We are an integral part of the judicial process. We professionally prepare our transcripts according to the codes and guidelines prescribed to us. We work hand in hand with our fellow court professionals. With your help, we will continue to be successful. Because of the deficiencies in the budget, we will remain diligent in our quest to ensure this DR issue stays dead this budget year. Thank you for your support and responsiveness in this endeavor. Together, we will succeed again and again.



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CCRA Drives Bill to Expand Justice to Pro Per Litigants

By Early Langley, CSR, RMR
CCRA Board of Directors, Depo Advisory Committee Chair

On April 20, 2010, in a 4-0 vote, **Senate Bill 1181 (Cedillo)**, moved its way to Senate Appropriations, one step closer to the Senate floor, and one step closer to becoming law. CCRA lobbyist Jim Cassie presented the bill before the Senate Judiciary Committee (Senator Ellen M. Corbett, Chair).

The Bill

Carried by Senator Gil Cedillo (D-Los Angeles), the bill would expand the applicants authorized to obtain reimbursement from the **Transcript Reimbursement Fund (TRF)** to include indigent pro per litigants, as specified, up to a maximum of \$30,000 annually and 2,500 per case, and require the **Court Reporters Board (CRB)** to report to the Legislature no later than January 1, 2012, on expenditures and claims by such litigants.

How CCRA's History Fits In

During last summer's budget-riddled crisis, I testified on behalf of CCRA in front of a Senate subcommittee to save from near extinction the CRB, which would have eliminated the TRF. With letters, e-mails and telephone calls to the legal community, CCRA was able to get documented support to keep the CRB and, hence, the TRF, in place. E-mails and letters poured into the office of Senate Subcommittee Chairperson, Senator Gloria Negrete McLeod. CCRA legislative liaison Carlos Martinez testified. Jim Cassie remained vigilant. Jessica Fry, an attorney working for the Fair Housing Law Project, a program of the Law Foundation of Silicon Valley, waited in the halls with us for three hours to testify. A 6-2 vote came back in favor of the CRB and the TRF, rejecting the Governor's proposal to abolish the CRB.

Making the Difference in Equal Access to Justice

SB 1181 (Cedillo) would expand the utilization of the Transcript Reimbursement Fund to pro per litigants. In his presentation to the Senate Judiciary Committee, Jim Cassie clearly made the case for equal access to justice: "This law applies to clients and not litigants. Therefore, those appearing pro se are excluded from obtaining these transcripts. In preparing a defense, this puts them at a distinct disadvantage."

Looking Toward the Greater Good

When the issue of pro per litigants not having access to this fund surfaced, CCRA got involved. Under this bill, whether the transcript emanates from deposition or court, a qualified pro per litigant would have access to equal justice if SB 1181 (Cedillo) were to pass. CCRA President Carolyn Dasher said it all:

"This is good for the public and it is good for our profession."



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Federal Grant for Cerritos Captioning Program

By Vykki Morgan

Cerritos College's Court Reporting and Captioning Careers Program has been awarded \$95,000 to create a captioning program to train both realtime and post-production (also known as off-line) captioners. The goal is to train more captioners to meet the captioning needs of the deaf and hard-of-hearing, as well as the many other segments of society who benefit from having quality captions available. Although this is the Digital Age, audio and video is not accessible to everyone without captions being available. And all captions are not quality captions! From watching the captioning on the TV's in gyms, at home, in restaurants, airports, and other noisy public places where the sound cannot be heard, to helping children learn to read, and even assisting those who are learning English as a second language, captions have proven beneficial to many in our society.

Cerritos has new curriculum for two tracks in the captioning program. The first track is for post-production (off-line) captioning of videos and media that have already been produced. This requires making a verbatim script and then syncing the script to the media to produce a captioned file. This can be done from the QWERTY keyboard by excellent typists, or it can be done from the Stenotype keyboard with the assistance of a special program used to translate the steno strokes into English using the same system that court reporters use to instantaneously produce court and deposition transcripts. The first track consists of three classes and an internship course.

Post-Production Captioning

CRCC 190a

Captioning Video Introduction, 2 units

CRCC 190b

Captioning Video Laws and Requirements, 1 unit

CRCC 190c

Captioning Video for the Web and Video Production, 2 units

CRCC 174

Internship/Work Experience 3 units

Captioning Post-Production Certificate - 8 units

The second track is for realtime captioning, meant to familiarize court reporting students in advanced speeds and court reporters with both CART and Broadcast Captioning. This requires making verbatim scripts in realtime and learning the software, equipment and protocols needed to work in the realtime captioning arenas. This second track consists of five classes that court reporting students can begin to take when they have reached the skill level of 140 words per minute on the stenotype machine.

Both tracks will include the history of captioning and the laws that pertain to captioning, as well as looking at captioning from the consumer's point of view, and an introduction to the technical aspects of captioning.

Realtime Captioning Classes

CRCC 194a

Realtime Captioning Level 1, 2 units (140 wpm)

CRCC 194b

Realtime Captioning Level 2, 2 units (140 wpm)

CRCC 194c

Realtime Captioning Level 3, 3 units (170 wpm)

CRCC 194d

Realtime Captioning Level 4, 3 units (180 wpm)

CRCC 195

Realtime Captioning Level 5, 2 units (190 wpm)

With the emphasis on getting our nation back to work and training more community college students to get work, this seems like a particularly good time to explore job opportunities in an expanding area using skills that court reporting students have been learning and perfecting all along.

The Fall 2010 semester begins August 16. The captioning classes will run September 7 to December 17 (*second 15-week classes*). To apply to the college for admission, go to www.cerritos.edu and follow the links for new students.

In the Fall 2010 semester, one class will be offered in each track.

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Federal Grant for Cerritos Captioning Program

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In the post-production track, CRCC 190a, Captioning Video Introduction, 2 units, will be offered as a hybrid course. This means the course will meet on campus for part of the sessions with the rest being online. The meeting time is scheduled for alternate Friday afternoons. No pre-requisites will be required and the course will be open to all students, not just those in the court reporting program. The ability to type well is the only skill required.

This course is designed to be an introduction to the field of non-live post-production or off-line captioning and caption editing. Federal mandates require educational audio and video media be captioned for accessibility and this course addresses an overview of the process of captioning. This course will expose students to types, methods, and styles of captioning, text editing, language mechanics, presentation rate, and special

considerations for non-hearing viewers. Students will also participate in captioning script preparation and applying captions to media. Stenotype students may also use their Stenotype machines for script creation.

In the realtime captioning track, CRCC 194a, Realtime Captioning Level 1, a 2 unit course, will be offered as an online course. There will be no required meetings on campus. Students will be using the captioning modules on Stenograph University through the class.

This course is designed for the court reporting student, or court reporter, who is ready to begin active study in the fields of Communication Access Realtime Translation (CART) and Broadcast Captioning. Course overview includes the history of captioning, the captioning consumer, the captioning environment, and an introduction to concepts of television production.

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Federal Grant for Cerritos Captioning Program

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Students should be at 140 words per minute on the stenotype machine and have a functional realtime dictionary in computer-aided transcription (CAT) software. Students will begin to build captioning dictionaries.

Scholarships are in the process of being developed, so watch the department website for more information coming soon: www.cerritos.edu/courtreporting

We are extremely grateful for the support we received from Representative Grace Napolitano, NCRA, CCRA, DRA, COCCRA, and the many court reporters and captioners who supported us in our quest for Congressional funds to create this program. We were able to take full advantage of the National Court Reporters Association's offer to aid schools to petition Congress for federal funding to enable schools to start up captioning training centers in the United States to train more captioners. Congress was also persuaded to include the Training for Realtime Writers language in the Higher Education Reauthorization Bill of 2008, establishing competitive grants to court reporting

schools to start and continue the training of these very valuable captioners, because it is apparent that if these professionals are not trained, quality captioning definitely will not be available for all.



(Vykki Morgan and Mark Wallace, Director of Public and Governmental Relations at Cerritos College on their recent trip to Washington D.C.)



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-Earl



Are Updated Drivers Necessary?

Q. I read an article that recommended checking for updated drivers using Driver Agent (www.driveragent.com). I discovered that only the scan was free, but it cost \$29.95 to download the seven updated drivers it said my computer needed. I'm not having any problems with my PC, so do I need to spend this money for these drivers? Your advice would be greatly appreciated.

A. My philosophy, as often expressed in my weekly newsletter (www.MrModem.com), can best be summed up by the old adage, "If it ain't broke, don't fix it." Even with my own computers, as long as everything is working perfectly, I feel no need to play "Mr. Tweaker" and try to fix something that isn't broken.

If a printer, for example, stopped working at some point, I would go to my printer manufacturer's Web site, locate the area where I can check for updated drivers, and download them for free. There is nothing inherently wrong with a site like Driver Agent in a pinch, but it's rarely necessary to pay for updated drivers, if needed. Bottom line: Save your money.

Q. I recently installed Microsoft Office 2007, and now when I send a Word document attached to an email, no one is able to open it. What can I do about this?

A. Word 2007 introduced a new file format for documents. Previous versions of Word used the .DOC file format. Word 2007 uses the .DOCX format that older versions, and other word

processing programs, cannot read. The good news, however, is that you can save your documents in the old format.

To do that, with your document open in Word 2007, click the Office button in the upper left-hand corner, point to Save As and select Word 97-2003 Document. In the "Save As" window enter a file name for your document, then click the Save button.

If you want Word 2007 to automatically save all your files in the old format, click the Office button and at the bottom of the drop-down menu, click the Word Options button, then click the Save tab. Locate "Save files in this format" and change it from "Word Document (*.DOCX)" to "Word 97-2003 Document (*.DOC)." Click OK to save your changes and exit.

Q. I would like to know if I can save one or two paragraphs from a document to a thumb drive without saving the entire document?

A. To save text to another drive — and it doesn't matter if it's a thumb drive, a pinkie drive, a Sunday drive, or any other type of drive — first save the excerpted text as a file on your computer's internal hard drive, then copy the file to the external drive. To do that, select (highlight) the text you would like to save, right-click and select COPY or press CTRL + C.

Go to your word processing program, or you can use WordPad (under Programs > Accessories > WordPad), and click once to place your cursor in the new document, right-click and select PASTE or press CTRL + V. The text you copied will pop

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onto the screen. Click File > Save As, and save this excerpted text as a file. You can save it anywhere you wish, including to your Desktop.

Once it's saved, copy it to your thumb or flash drive. To do that, right-click the file you just saved, select COPY, then go to your thumb drive by opening (My) Computer, right-click the thumb drive's icon and select PASTE. The file will be copied to your drive.

Mr. Modem's DME (Don't Miss 'Em) Sites of the Month

13 Things That Do Not Make Sense

Here you'll learn about some of the greatest mysteries of science, including the 1977 "Wow" Signal from Outer Space, the Placebo Effect, and Cold Fusion. (Note: The tiny default font used on this site is the 14th thing that doesn't make sense, so click View > Text Size if you need to increase the size of the display font for easier reading.)

<http://tinyurl.com/ce4mj2>

Test Your Geography Knowledge

If you were shown a picture of South America, would you be able to point to Uruguay? Or how about

Eritrea on a map of the Middle East? Put your geography knowledge to the test with these humbling — very humbling — quizzes.

www.mccollam.com/fun/geoquiz

WalkScore

This site calculates the "walkability" rating of neighborhoods. The score is based on the number of businesses, services and other destinations within walking distance of a given address. Ratings range from zero ("driving only") to 100 ("walkers' paradise"). WalkScore inspired me to conduct my own walkability study. The protocol I followed involved getting up off my chair and going for a walk around my neighborhood. Website, shmebsite. There are some things you just have to do for yourself.

www.walkscore.com

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Briefs Online

By Doreen Perkins

Looking for a quick brief for those hard-to-write words or common phrases? If you have a word or phrase for which you would like a brief, let me know, and I will publish your requested brief in the next CCRA Online. If you have briefs that you would like to share with our members, please send them to Doreen Perkins, CortReptr1@aol.com or 1100 Van Ness, Dept. 50, Fresno, CA 93724-0002.

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As a member, you send in \$30 for each student membership you'd like to sponsor. Then the SOS committee will distribute certificates to CR schools. The administration of each school will distribute the coupons to students in the 200 level so they may become members of CCRA for a year. If you would like a particular school to receive your sponsorship, just indicate on the attached Student Sponsorship Form.

There are 17 schools in the state, and CCRA would like every school to receive several sponsorships for distribution to their students.





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Our goal is to send at least one complementary membership to each of the 16 Court Reporting schools in California for a 180–200 level student.

Complete the sponsor form, return it to us at 65 Enterprise, Aliso Viejo, CA 92656, and we will do the rest.

If you know a student or school that you would like to sponsor, please indicate.

SPONSOR FORM

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Student Name: _____ (or) School Name: _____

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- I wish to remain anonymous

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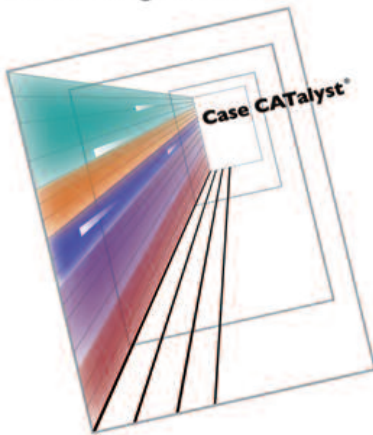
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The Tax Man Cometh... Our DAC Committee Member's Personal Experience with Use Tax

By Kelly Roemer, CSR

A USE TAX? WHAT DOES THE STATE BOE WANT WITH ME?

Last October we had a reporters' meeting in our office. One of the Court Reporters asked if anyone had received a letter from the State Board of Equalization (BOE) regarding "use tax." I was relieved I hadn't received a letter and went back to my business without giving it a second thought. When I got home from work that evening and checked my mailbox, there was a nice letter addressed to me from the State Board of Equalization. I felt my heart drop into my stomach. Who is the State Board of Equalization and what do they want with me?

When I opened the letter, there was a "Sales and Use Tax Facts" sheet. We are all familiar with sales tax, but a "use tax" I had never heard of. A use tax would be defined as when your business purchases items for use, storage, or consumption in California from a seller located outside California that does not collect and report the California use tax. The use tax rate is the same as your local sales tax rate.

SECTION 6225 OF THE REVENUE AND TAXATION CODE AND WHY YOU MAY QUALIFY

I thought the State is desperate for revenue and they have developed this new "use tax." They are going to try to soak us for whatever they can. In further research, I gleaned that this is not a new tax. It's been part of the Revenue and Taxation Code (around) since the 1930's. What is new is that Assembly Bill x4-18 was recently enacted as part of the 2009-2010 California State Budget. This bill added Section 6225 to the Revenue and Taxation Code that now requires "qualified purchasers" to register with the Board of Equalization (BOE) and report and pay use tax.

Apparently I was a "qualified purchaser." A "qualified purchaser" is defined as a person who meets all of the following conditions: (1) Is not already required to be registered with the BOE; (2) Does not hold a use tax direct payment permit; (3) Receives at least

\$100,000 in gross receipts from business operations per calendar year; (4) Is not otherwise registered with the BOE to report use tax.

The fact sheet asked me to check receipts from my Schedule C. I felt that I was not a candidate for use tax and this information didn't really apply to me. I tossed the paperwork aside and didn't worry about it any longer.

HOW THE BOE WILL PURSUE YOU AND WHY YOU MAY NEED TO FILE

On March 1, I received another letter from the BOE addressed to me complete with my name, address, account number and express login so that I may e-file my use tax returns with the BOE. Again, I got sick to my stomach. Why do they continue to notify me? As far as I remember, I have paid taxes on everything that I have purchased. The letter asked me to check all my receipts for 2007, 2008 and 2009 and then to e-file my returns. Now I'm e-filing more returns? Don't they already have my tax returns? Who is going to prepare these "Use Tax" returns? There could be penalties and interest if I didn't comply.

I found my receipts from 2007, 2008 and 2009. I went through the arduous task of going through all my records for those years. I found one item that I bought in 2008 on Amazon.com for \$141.00. I paid the use tax of \$12.95 to the BOE. I filed zero dollars for 2007 and 2009.

In doing further research, I found out from some firm owners that what you don't want is the State Auditor knocking on your door. Their audits can be brutal.

I logged into the BOE with my account number and express login. It was a very simple process to e-file for the three years.

I'm relieved to say that I feel better that these returns have been completed. I hope to never hear from the BOE again. I feel I might have been targeted because of my purchase on Amazon.com, but no one can know for sure...



California Businesses: How to Identify California Use Tax Due

This fact sheet explains how to examine your records to establish the use tax due on your purchases of physical merchandise (for example, supplies, furniture, fixtures, and equipment) from out-of-state sellers. If your business purchases items for *use*, *storage*, or *consumption* in California from a seller located outside California that does not collect and report the California use tax, you may owe California use tax. The use tax rate is the same as your local sales tax rate.

The use tax is intended to protect California sellers who otherwise would be at a competitive disadvantage when out-of-state sellers make sales of physical products to California customers without charging tax. The use tax also assures that all businesses in the state contribute fairly to the funding of state and local programs whether they choose to make purchases in California or outside the state.

When do you owe use tax on your purchases from out-of-state vendors?

You generally owe California use tax when you purchase physical merchandise from out-of-state sellers for *use*, *storage*, or *consumption* in California. If the out-of-state seller does not collect and report the California use tax on your purchase, then you must generally pay the use tax directly to the Board of Equalization (BOE).

If an out-of-state seller charges you California tax, you should be sure to obtain a receipt. The receipt must describe the item and show the purchase amount, the tax amount, the seller's name, address, and California seller's permit number (or use tax registration number), and your name and address.

While out-of-state sellers often apply tax at the statewide rate (currently 8.25 percent), you are liable for use tax at the full rate in effect at the California location where you will first use the merchandise. When that location is within a special tax district, the full tax rate in effect for the district applies (statewide tax rate + district tax rate[s]). If the seller charged you tax at a rate lower than the rate in effect for your location, you generally owe the remaining use tax. Tax rate information is available from our Taxpayer Information Section at 800-400-7115 or on our website at www.boe.ca.gov

How do you review your purchase invoices for California use tax due?

Generally, if sales tax would apply when you buy physical merchandise in California, use tax applies when you make a similar purchase from a business located outside the state.

Sales and Use TAX FACTS

Publication 123-TG • LDA

For additional information you may download regulations, forms and publications from our website or you may call our

Taxpayer Information Section to talk to a Board of Equalization representative.

BOE website and Board Member contact information:
www.boe.ca.gov

Taxpayer Information Section
800-400-7115
TDD/TTY 800-735-2929

Taxpayers' Rights Advocate
888-324-2798



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Examine your purchase invoices from out-of-state retailers in detail to make sure the retailer collected California use tax when it was due and that it was the correct amount (see previous section). Review of the general ledger asset accounts and Federal Income Tax Return depreciation schedules may assist you in identifying purchases that may be subject to use tax.

The California use tax is generally the liability of the purchaser and must be paid either directly to the BOE or to the seller from whom the physical merchandise was purchased, if such seller holds a seller's permit or a Certificate of Registration—Use Tax. If you believe that your out-of-state seller may have paid use tax on your purchase, thereby relieving you of responsibility for all or part of your California use tax liability, you may contact your out-of-state seller to verify their tax payment to the BOE.

Are “Shipping and Handling” charges subject to California use tax?

Shipping charges are generally exempt from tax provided they are:

1. For delivery directly to the purchaser by common carrier, contract carrier, or US Mail;
2. The invoice clearly lists delivery, shipping, freight, or postage as a separate charge; and
3. The charge is not higher than your *actual cost for delivery*.

If any of the three requirements are *not* met, the shipping charge is generally taxable. If “handling” is charged with shipping, the handling portion of the charge is subject to tax. (See publication 100, *Shipping and Delivery Charges*)

Additional information available from our Taxpayer Information Section or website.

<i>Regulations</i>	<i>Publications</i>
1628 Transportation Charges	71 California City and County Sales and Use Tax Rates
1684 Collection of Use Tax by Retailers	79 Documented Vessels and California Tax
1685 Payment of Tax by Purchasers	79A Aircraft and California Tax
1686 Receipts for Tax Paid to Retailers	100 Shipping and Delivery Charges
1823 Application of Transactions (Sales) Tax and Use Tax	
1827 Collection of Use Tax by Retailers	

Taxpayers' Rights Advocate

Call toll-free for help with problems you have not been able to resolve through normal channels: 888-324-2798.

Note: The statements in this fact sheet are general and are current as of April 2009. The sales and use tax law and regulations are complex and subject to change. If there is a conflict between this publication and the law or regulations, decisions will be based on the law and regulations.

