A Message From The President

I hope everyone had a nice and relaxing Thanksgiving and that you're all geared up for our upcoming December events.

We had a great turnout at the Mentor-a-Student-Night. Many students and professionals attended, allowing accounting students the chance to interact with practitioners in an informal setting while allowing professionals to mingle with our future colleagues. This event presents students the opportunity to sharpen their networking skills.

I hope all of you enjoyed our Attorneys & Accountants Committee annual “Neturkeying” event held on November 25th. It was nice to celebrate the Thanksgiving holiday with friends and colleagues, while networking for a great cause. The net proceeds were devoted to charity and food was collected for Island harvest. I wish to thank everyone who supported the event.

The Taxation Committee will be holding its annual All-Day Tax Conference event at the Long Island Marriott in Uniondale. The event, to be held on December 6th and 7th, will feature diverse topics of timely importance and speakers such as Bob Katz, Eric Kramer, Karen Tenenbaum, Mark Stone, yours truly and more.

For more information you can always visit our website: www.nysscpa.org/nassau

I would like to wish happy holidays and a very happy new year to the entire Nassau Chapter. I hope that you will be able to join us at our next event.

Thank you,

Robert S. Barnett, CPA  
President  
2014  
rbarnett.nassauchapter@cbmslaw.com
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December 2014

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<td>Thursday, 12/4</td>
<td>On Parade Diner, 8-10 AM</td>
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<td>CFO &amp; Financial Executives</td>
<td>Tuesday, 12/16</td>
<td>Meltzer Lippe – Mineola</td>
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<tr>
<td>Financial Literacy Committee</td>
<td>Thursday, 12/18</td>
<td>Marks Paneth LLP</td>
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Small Firm MAP
Friday, 12/19
- Engagement Letter -
- Detailed Review & FBAR
- Requirements
- On Parade Diner
  8-10 AM
- Tax Update
- Meltzer Lippe – Mineola
  8-10 AM
- Real Estate
  Tuesday, 12/2
  The Real Estate Professional –
  Requirements and Tax Cases.
  Foreign Investment in
  U.S. Real Estate
  Mileridge Inn, 6-9 PM

January 2015

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<tr>
<th>Event Name</th>
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<tr>
<td>CHAPTER MEETING</td>
<td>Annual CPA Ethics Update Wednesday, 1/14 Chateau Briand, Carle Place Dinner 5:30; CPE Presentation 6:45</td>
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<tr>
<td>Estate &amp; Personal Financial Planning</td>
<td>Saturday, 1/17</td>
<td>Marks Paneth LLP</td>
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<tr>
<td>Small Firm MAP</td>
<td>Friday, 1/16</td>
<td>Marks Paneth LLP</td>
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<td>Taxation Committee</td>
<td>Tuesday, 1/28</td>
<td>Marks Paneth LLP</td>
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<tr>
<td>Financial Literacy Committee</td>
<td>Thursday, 1/21</td>
<td>Marks Paneth LLP</td>
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Chapter Officials:

President
Robert S. Barnett, CPA

President-Elect
Philip H. Kanyuk, CPA

Vice President
Lynne M. Fuentes, CPA

Treasurer
Christine P. Hallahan, CPA

Secretary
Anthony Basile, CPA

Past President
Scott Sanders, CPA

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Cynthia Sze, CPA
Timothy Coville, CPA

Litigation & Forensic Services
Nannette Watts, CPA
John M. Spatola, CPA

Management of Accounting Practice
Louis Grassi, CPA

Membership
John V. Pellitteri, CPA

Medical & Other Professionals
Neal Guber, CPA

President’s Advisory Committee
Mark L. Meinberg, CPA
Eric M. Kramer, CPA
Michael Gaines, CPA

Practice Continuity
Elliot Lebenthal, CPA
Craig Morris, CPA
Larry Bloom, CPA
Anthony Basile, CPA

Real Estate
Joel Dressner, CPA
Vivian Martinez, CPA

Small Practice Unit Map
Elliot Lebenthal, CPA
Kenneth Hauptman, CPA
Scott Sanders, CPA
Alex Resnick, CPA

Sponsorship Committee
Scott Sanders, CPA
Howard Fine, CPA

Taxation Committee
Robert J. Schaffer, CPA
Robert Barnett, CPA
Iola Damante, CPA

Technology Committee
Mark Plostock, CPA

Women’s Focus Group
Christine P. Hallahan, CPA
Geri Gregor, CPA
Elizabeth Oberg, CPA

Young CPAs
Joshua S. Sechter, CPA
Bruce A. LaMarca, CPA
Carmelina Hernandez, CPA
Wei Xu, CPA

www.nysscpa.org
The world of accounting has changed over the past 75 years. For Ed Kliegman, he has not only seen these changes but he has gone around the world and made these changes as well.

Ed is a founding partner of Marcum & Kliegman, CPAs (now Marcum LLP). Upon graduating from City College of New York in 1946, he took a junior accounting position with a three-man CPA firm. The three partners covered the accounting spectrum, so he was able to learn how CPAs developed a practice. One partner had small, neighborhood clients for whom he did write-ups, the second partner had a mixture of small to medium sized clients who occasionally required audits and consulting, and the leading partner’s clients included public companies that required SEC audits. Ed described the senior partner as “an exacting taskmaster” who demanded perfection in one’s work, but “I enjoyed working with him.”

The 1940s and 1950s were fascinating times for the CPA profession, recalled Ed. “The ‘Big Eight’ and the AICPA were the profession. There was little recognition of the flood of newly minted CPAs who, having served their apprenticeships, opted to start a practice of their own. These CPAs grew in numbers and as the population in New York City boomed, people started to move eastward towards Long Island, which was fast becoming the center of growth. These small practices were ordained to follow the rules and regulations that applied to public companies and the Big Eight.

As is the case with starting a new practice, CPAs accept whatever clients they can get. As the practice grows, they can become more selective and perhaps develop a specialty, and that was the case at M&K. “We had a wide variety of clients, everything from write-ups to SEC audits,” Ed said. “Our principal goal was to help the client develop their full potential and learn how to run a successful business. We did a lot of long-range planning for our clients and ourselves, as well.”

But during those days, firms grew very slowly. “Advertising was forbidden, as were marketing and soliciting,” Ed said. “All you were allowed to do was accept referrals. So we tried to become known, joined organizations and networked.”

In November 1952, Ed became a member of the New York State Society of CPAs (NYSSCPA) and the Nassau Chapter the following year, when it was chartered. “It was an exciting experience to be the first to be part of a new organization, participate in its growth and having the opportunity to meet other practicing CPAs, to learn how and what they were doing to build and develop business and to be able to discuss problems of practice with others in the same situation,” he said.

Ed is currently active with the National Conference of CPA Practitioners (NCCPAP) and is an active member of the NYSSCPA and AICPA. He is a member and past chairman of the NYSSCPA Small Practice Management Committee and was a member and chairman of NYSSCPAs Furtherance Committee until it was dissolved. In 2005, he developed a Continuity of Practice Program for the NYSSCPA and NCCPAP.

In 1979, he organized and founded the Nassau/Suffolk Chapter of the NCCPAP and was elected its first president. Under his leadership, he developed a membership of over 500 CPA firms. In 1987, he was elected president of the national organization.

Within the community, Ed served as president of Temple Judea in Massapequa and a member of its board of directors. He was also the first CPA to be elected trustee of the Village of Massapequa Park.

In 1991, Ed traveled to Russia to speak to accountants and business professionals about American business practices. He was invited to Leningrad in March of that year to speak to Russian entrepreneurs, directors of collectives and cooperatives and government officials on the subject of American business methods, procedures and the profit motive. Eight months later, he conducted seminars in St. Petersburg for accountants of joint ventures in Russia and focused on American business methods and reporting standards for financial statements, projections, cost controls and profitability.

Recognizing the potential for privatization and realizing the need for western style accounting in the new Russian economy, Ed Kliegman established the first privately held accounting firm in St. Petersburg. The International Consulting, Production and Accounting Corp. (ICPA) has grown to be one of the largest, most respected accounting firms in the area. He also conducted seminars in Estonia and the Ukraine.

In addition to being a CPA and a lecturer, Ed is a prolific writer on the state of the accounting profession. He has been published in Accounting Today, The Journal of Accountancy, The CPA Journal, The Practical Accountant and other publications. He has written 2 books: It’s Been Fun, an autobiographical travelogue describing his family and travels around the world, and A Leadership Manual...for Presidents Who Want to Change the Future. He is also a consultant to accounting firms that require assistance in developing and growing their practices.

During his 40 years of leadership at Marcum & Kliegman, he implemented standards and procedures in the practice and provided a proper atmosphere for succession so that there was a smooth leadership transition after his retirement. The firm continues to thrive and has become one of the leading firms of the CPA profession.

Throughout his career, Ed has championed the cause of the small and medium-sized accounting practices, including sole practitioners. He has been in the forefront of events and changes in the profession and has written, lectured and conducted seminars to encourage others to practice public accounting in a manner that would bring honor and integrity to the profession.

“In practice, we believed it was vital to our growth to constantly find new and better ways to improve our procedures in the office and for clients,” Ed said. “When new products were introduced, we examined them and usually got them. In 1960, when the first small computers came out, we got one. Colleagues thought we were nuts. We countered by indicating that we would be more efficient, give our clients better service and teach them to look to the future in their operations.”
The Practice Continuity Committee has been in existence since June 2008. The committee's goal is to help solo and small-firm practitioners, who do not have the resources of larger firms, with the focus on the following topics:

- Continuation of the practice in the event of the solo or main practitioner's death or disability
- Retention of clients and employees after a catastrophic life event
- Coping with and planning any necessary transitions

The Practice Continuity Committee is charged with educating NYSSCPA-Nassau's members on issues and customs related to continuing their professional practice in the wake of their retirement, death or disability. According to a 2013 survey from the American Institute of Certified Public Accountants (AICPA), 79% of firms expect business succession to be a significant issue in the next 10 years. For CPAs age 50 and over, 94% of solo practitioners and 54% of multi-owner firms say they have no practice continuity agreement in place.

CPAs work with their clients to set up a business succession or continuity plan so that their business and their family are taken care of in the event they pass away, decide to retire or become seriously ill. However, CPAs do not always think about setting up such a plan for themselves. They do not consider or address how their business will be impacted if something happens to them or a fellow employee in a small firm. Smaller firms do not have the luxury of having the manpower that can take on additional clients from an incapacitated or deceased co-worker, and those who take on the additional workload are not always familiar with the clients or their needs.

The AICPA says it can take three to five years to implement the necessary changes and ensure the smooth transition of the clients and staff. That is why it is important for CPAs to have a business succession or practice continuity plan in place immediately; CPAs have a responsibility not only to their clients, but to their employees and their families as well. Clients must still be taken care of, even in the event of illness or death, and they continue to expect the same quality service. Employees should be given a contingency plan so they know what to expect if something happens to their employer or partner. Unless they are CPAs themselves, family members should not attempt to take over the practice due to the complex financial matters that are involved for each client; there are also laws on the books that prevent non-CPAs from doing so.

Al Williams, an expert researcher on business succession, estimates that, the week following the death of a sole practitioner, 10% of the clients will leave and by the end of the second week, another 21% will leave. A month after the sole practitioner's death, nearly eight of the remaining 10 clients will go on to other firms.

At its meetings, the Practice Continuity Committee provides education, networking opportunities, available resources and the chance to address any concerns they may have.

The Practice Continuity Committee holds four meetings a year. Each year, as many as 200 professionals have turned out for these meetings. On October 17, the committee hosted a presentation “Attracting and Developing Young CPAs to Be Our Future Leaders” with representatives of AICPA's Leadership Academy. On January 13, 2015, the committee will present “Retirement Planning for CPAs” with “Life Coach” Hank Sessa and retired CPAs to discuss the different perspectives that go into planning for a CPA's retirement. (To register, fill out the form on page 9.)

The membership is informal. Although the meetings are attended by NYSSCPA-Nassau members, non-member CPAs are welcome to attend as well.

The committee recruits new members through NYSSCPA forums — including the Nassau Chapter newsletter, NYSSCPA email announcements and the Open Forum Exchange — and by word of mouth. New members are welcomed and encouraged to attend any and all upcoming meetings. Your insight and support is always appreciated.

For more information, please contact:

Craig Morris, Chair
craig@cmocpas.com

Eliot Lebenhart
eliot@st-cpas.com

Larry Bloom
larry@katzbloomcpa.com

Anthony Basile
abasile@basilecpa.com
Nassau Chapter Practice Continuity Committee

In October, our meeting topic was “Attracting and Developing Young CPAs to Be Our Future Leaders.” We were very fortunate to have Carl Peterson, the AICPA’s Vice President of Small Firm Interests; Donna Salter, Senior Manager of the AICPA Young Member Initiatives Program; and Alexis Hassell, a graduate from the AICPA Leadership Academy and a tax manager at PriceWaterhouseCoopers speak to our group. They discussed ideas and concepts to benefit our firms and help our profession to attract younger CPAs, as well as ways to develop their leadership initiatives. Our audience included young CPAs from Long Island firms who also contributed to a lively discussion, letting our audience know what young CPAs want from a professional firm. Thank you to our speakers and all who attended.

- Our January 13, 2015 (new date) meeting topic is “Retirement Planning for CPAs.” We have guest speaker Hank Sessa, a “Life Coach” and retirement planner, along with retired CPAs to discuss the different perspectives that go into planning for a CPAs retirement. The planner will address the crucial question: “How many active years do you think you have left? And how many more do you want to spend working?” He and our panel will discuss those questions and get our group thinking about retirement in a more serious way.

- Our final meeting for the season is on April 24, 2015. Suzanne Holl of Camico has been published recently in the Trusted Professional. She will speak on her article “Practice Continuation for Small Firms — an Action Plan.” She will address the details of Practice Continuation Agreements and will expand on the concepts in her article. She will bring some new ideas on the issue and answer questions on practical application of the Practice Continuation Agreement concept.

Please remember to schedule our events in your calendar now, to avoid conflicts. Our meetings are generally held at On-Parade Diner, the last Friday of the meeting month, though dates and locations are subject to change. A coupon for the January meeting is included in this newsletter. For more information, on this meeting or our Committee, contact us at ginette@morriscpas.com. We look forward to seeing you.

Craig Morris, Chairman
What To Do About Expenses in a §1031 Exchange?

By Jon Christianson, Esq. and Pamela A. Michaels, Esq.

In order to obtain complete deferral of capital gains taxes in an exchange, otherwise meeting the requirements of Internal Revenue Code §1031, a taxpayer is generally required to reinvest all net sale proceeds generated by the sale of relinquished property in like-kind replacement property within the applicable exchange period (a maximum 180 calendar days). In addition, the taxpayer must not have a direct or indirect right to receive or otherwise obtain the benefit of the exchange proceeds during the exchange period, except to acquire like-kind replacement property. Any non-like-kind property received by the taxpayer in the exchange, usually referred to as boot, will cause the taxpayer to recognize gain. Under the foregoing rules, the use of exchange funds to pay expenses not related to the exchange could invalidate the exchange to the extent that such use results in the taxpayer's constructive receipt of exchange proceeds. In other cases, payment of an expense related to the disposition of relinquished property or acquisition of replacement property may give rise to taxable gain. Under the safe harbor provisions of the regulations, expenses paid or incurred in connection with a deferred exchange. For example, the costs of land surveys, appraisals, title examinations, termite inspections, transfer taxes, and recording fees are transactional expenses.” While the payment of transactional expenses out of proceeds will not disqualify an exchange, payment of such items out of exchange proceeds may generate boot, resulting in the recognition of some taxable gain. Thus, a careful review of the closing statements on the relinquished property sale and the replacement property purchase before closing is strongly recommended. Often an item that would generate boot can be dealt with in a way that will avoid characterization as boot.

IRS Form 8824, the tax form filed with the IRS to report a §1031 exchange transaction, provides that exchange expenses are to be deducted from the contract price in the determination of realized gain. In this context, the term “exchange expense” is not defined, but appears to mean an expense of sale that would be excluded from the amount realized in a taxable sale transaction. Examples of these expenses include qualified intermediary fees, escrow closing costs and broker commissions. See e.g. Letter Ruling 8328011, Mercantile Trust Co. of Baltimore v. Comm, 32 BTA 82 (1935), Rev. Rul. 72-456, 1972-2 CB 468. Other selling expenses that might be excluded include transfer taxes, attorney’s fees, recording fees and the cost of the owner’s title insurance policy. Note, however, that an excludable selling expense does not encompass all closing costs or transactional expenses that may be paid with exchange proceeds within the safe harbor provisions of the regulations. For instance, real estate taxes, rent and other prorations and adjustments are not excluded from the amount realized in a taxable sale or added to the basis of the property by the buyer. Rather, they are operating costs incurred due to the ownership of the real property. Likewise, as to possible costs to remove or satisfy mechanic’s liens or other assessments.

Continued on Page 7


IN THE NEWS

BY PAMELA A. MICHAELS, ESQ.

Pamela Michaels is an attorney and Vice President of Asset Preservation, Inc. and can be reached at 866-317-1031 or at pmichaels@apiexchange.com. For more information about 1031 exchanges, visit www.apiexchange.com. As a “Qualified Intermediary” as defined in the Section 1031 regulations, Asset Preservation, Inc. is not able to provide legal or tax advice. Accordingly, you should review the details of your specific transaction with your own legal or tax advisor. Copyright, 2014.
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THE TAXATION COMMITTEE PRESENTS
2014 ALL-DAY TAX CONFERENCE

Saturday or Sunday, December 6 or 7, 2014

Conference and Committee Chairpersons:
Robert Barnett, Esq., CPA, Robert Schaffer, CPA, Iola Damante, CPA

Time: 9:00 am – 5:15 pm

Topics:
- Updates on federal and NYS tax legislation; estate planning; federal and NYS tax collections; foreign reporting; using pension plans to fund buy/sells; tax preparer penalties; NYS sales tax

Speakers:
- Robert Katz, Esq. — Katz, Bernstein & Katz LLP
- Joseph Endres, Esq. and Debra Silverman Herman, Esq. — Hodgson Russ LLP
- Eric Kramer, CPA, Esq. and Jordan Linn, Esq. — Farrell Fritz LLP
- Karen Tenenbaum, CPA, Esq., Yvonne Cort, Esq., Bradley Polizzano, Esq. — Tenenbaum Law, P.C.
- Christopher M. Ferguson, Esq. — Kostelanetz & Fink, LLP
- Robert Barnett, CPA, Esq.
- Mark L. Stone, CPA, Sales Tax Defense LLC
- Donald Vigliotti, New York Life Insurance Company
- Representatives from the IRS and NYS have been invited to be available for questions.

Participants will receive a copy of the 2015 Master Tax Guide.

Conference Coordinator
Lelia Dickenson, Foundation for Accounting Education

Location: Long Island Marriott, Uniondale, New York

Designed for: Professionals with basic knowledge of taxation

Objective:
- To update participants on the impact of recent tax legislation and to provide practical application in tax compliance, planning and advisory services

Organizer: Foundation for Accounting Education

Fee: $175-members, $250-nonmembers (lunch included)
CPE Credits: 8
Course Level: Beginner/Intermediate
Course Codes: 28603523 for Sat.; 28603524 for Sun.

REGISTRATION FORM NASSAU CHAPTER’S
ALL-DAY TAX CONFERENCE

Saturday or Sunday, December 6 or 7, 2014
9 am - 5:15 pm

LONG ISLAND MARRIOTT
101 James Doolittle Blvd, Uniondale, NY 11553

Course Codes: 28603523 — Saturday | 28603524 — Sunday

I am registering for □ 12/6 or □ 12/7. Are You a CPA? □
Are You a Member of the NYSSCPA? □ CPA Certificate No. /_/_/_/_/_/
Are You a Member of the AICPA? □ Member ID No. /_/_/_/_/_/
Are you a member of another CPA society? □

Name:______________________________________________________
Firm: ______________________________________________________
Address:____________________________________________________
City:_______________________State:___________Zip:_____________
Telephone:_________________________ Fax:______________________
Email:_____________________________________________________

Total Amount Enclosed:__________
Attendee:___________________________________________________
Member Fee $175:_____________ Nonmember Fee $250:____________
Total Amount: $____________

Method of Payment

Check Payable to FAE American Express MasterCard Visa
Credit Card No.:______________________________________________
Cardholder’s Name:___________________________________________
Exp. Date:_________________

Walk-ins: All individuals who register on the date of the program will be charged an additional $25 fee.

Refunds: No refunds will be given for cancellations received less than 2 weeks before the program date. A $25 processing fee will be deducted for cancellations received more than 2 weeks before the program date.

Register online at www.nysscpa.org or fax to (212) 719-3365, or phone (800) 537-3635
Nassau Chapter Practice Continuity Committee

Retirement planning for CPAs
Panel Discussion with CPAs and Hank Sessa, “Life Coach” and Retirement Planner

Tuesday, January 13, 2015 (new date), 8AM
On Parade Diner
7980 Jericho Turnpike, Woodbury, New York, 11797
Phone #: (516) 364-1870

Ginette Morris
Craig Morris & Company
356 South Oyster Bay Road, Syosset, NY 11791
Tel: (516) 681-1121 | Fax: (516) 681-1203
E-mail: ginette@morriscpas.com

Dear Ginette:

_____ I will be attending the breakfast meeting at 8:00 AM.
_____ Enclosed is my check for $ ____ at $25.00 per person
  (must be received by noon, January 12, 2015)
_____ I prefer to pay $ ____ at $30.00 per person at the door.
  (Walk-ins may be limited due to space availability).

Checks are payable to NYSSCPA, Nassau Chapter.

Note: Please RSVP by phone, fax or email as early as possible

Name: ___________________________________________________________
Firm Affiliation: __________________________________________________
Address: _________________________________________________________
Telephone: _______________________________________________________
Email: ___________________________________________________________
The CFO & Financial Executives Committee welcomes CPAs in industry to participate in our monthly meetings. The CFO Committee offers members a monthly, interactive learning experience guided by experienced professionals of multiple disciplines. Our committee provides a confidential forum for industry CPAs at a senior level to seek advice, exchange guidance with fellow professionals and develop a resourceful peer group. Monthly education topics are planned in advance by a group of active committee members. Prior to each seminar the committee allocates time for a “roundtable” discussion. Prospective members should be a CFO or the most senior financial person at their company. The dates and topics for our upcoming committee meetings are detailed below. We look forward to seeing you at a meeting soon.

### MEETING TIME & FORMAT:
8 a.m. to 10 a.m. (Two CPE credits)  light breakfast served  $10 meeting fee

### MEETING LOCATIONS:
- **Mineola:** Meltzer, Lippe, Goldstein & Breitstone, 190 Willis Ave., Mineola, NY 11501
- **(A) Melville:** Marcum LLP, 10 Melville Park Rd., Melville, NY 11747

### COMMITTEE CO-CHAIRS:
- **Anthony Aronica, CPA, CFO:** Graphic Paper  aaronica@GraphicPaper.com  631-964-8225
- **Manlio Cafiero, CPA, CFO:** Scales Industrial  mcafiero@scaleair.com  516-248-9096

### UPCOMING MEETINGS AND EVENTS

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<thead>
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<th>DATE</th>
<th>TOPIC</th>
<th>LOCATION</th>
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<tbody>
<tr>
<td>Dec. 16, 2014</td>
<td>Tax Update</td>
<td>Mineola</td>
</tr>
<tr>
<td>Jan. 15, 2015</td>
<td>CFO Best Practices Roundtable</td>
<td>Mineola</td>
</tr>
<tr>
<td>Feb. 11, 2015</td>
<td>GAAP, FASB &amp; Private Co. Accounting Update</td>
<td>Melville (TBD)</td>
</tr>
<tr>
<td>Mar. 11, 2015</td>
<td>Commercial Lease - Legal &amp; Market Update</td>
<td>Mineola</td>
</tr>
<tr>
<td>Apr. 7, 2015</td>
<td>Staff Development, Supervision &amp; Succession</td>
<td>Mineola</td>
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<tr>
<td>May 14, 2015</td>
<td>Alternate Compensation Strategies</td>
<td>Mineola</td>
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Committee meetings are held on a monthly basis from September through June.

Please RSVP:

**Email this form to:** aaronica@graphicpaper.com

**Or fax this form to:** 631-439-8822

### CFO COMMITTEE MEETING RSVP

Meeting date: __________
Name: ________________________________
Firm: ________________________________
Address: ____________________________
Telephone: ___________________________
Email: _______________________________
62nd Annual Installation Dinner

THURSDAY, MAY 7, 2015 AT 6:30PM

CREST HOLLOW COUNTRY CLUB
WOODBURY, NY
UPCOMING MEETINGS AND EVENTS

DISCOUNTED SPONSOR AND ADVERTISING RATES

For the May 7, 2015 Installation Dinner Chapter Event

Sign up and pay by

DEC. 31, 2014
TAKE 20% OFF CONTRACT RATES

Sign up and pay by

FEB. 28, 2015
TAKE 10% OFF CONTRACT RATES

The sponsorship contract can be downloaded at the following link:

UPCOMING MEETINGS AND EVENTS

SPONSORED BY GIORGENTI CUSTOM MENSWEAR

NYSSCPA – NASSAU CHAPTER
Annual CPA Ethics Update

January 14, 2015
CPA Ethics Update: General Ethics

Objective:
To provide knowledge of recent changes to the AICPA and the NYSSCPA Code of Professional Conduct and New York State law, as well as to provide a general overview of ethics concepts, discuss common ethical dilemmas, and provide ethics resources for practitioners in all practice areas.

Place: Chateau Briand
440 Old Country Road, Carle Place, NY 11514

Cocktails: 5:30 p.m. (check-in begins at 5:00pm)
Dinner: 6:30 p.m.
CPE only: 6:45 p.m. (check-in begins at 6:30pm)

HOW TO REGISTER ONLINE:
Please note: All registration (dinner and CPE) is being handled by the NYSSCPA. The Nassau Chapter will not be taking registration for this program.

You can register online at www.nysscpa.org
by phone: 800-537-3635
or by mail with the coupon on this page.

To register for Ethics CPA Update: General Ethics
Course Code: 42032515
Member: $10.00
Nonmember: $20.00

To register for cocktails and dinner and CPE session:
Course Code: 42032525
Member: $70.00
Nonmember: $80.00

For additional information, please contact Lelia Dickenson at: ldickenson@nysscpa.org or 212-719-8366

NYSSCPA – NASSAU CHAPTER
Annual CPA Ethics Update

January 14, 2015
Chateau Briand
440 Old Country Road, Carle Place, NY 11514

Please join us for this exciting event!

Please RSVP without delay in order to reserve your seat, using the coupon.
NOTE: YOU MUST PREREGISTER TO RECEIVE THE PROGRAM MATERIALS
Program materials will only be provided in electronic format to those who preregister. Hard copy material will not be provided at the program. Those not registered may not be allowed to attend the CPE presentation if the program sells out and will not be provided with the program materials until after the presentation.

Mail to:
Foundation for Accounting Education
P.O. Box 10490, Uniondale, NY 11555-0490

☐ 42032525- I will attend cocktails and dinner and CPE presentation at 5:30 p.m. (check-in begins at 5:00 p.m.)
☐ 42032515- I will attend the CPE presentation only at 6:45 p.m. (check-in begins at 6:30 p.m.)

Enclosed is my check for $_____________, payable to the Foundation for Accounting Education.

Name: ____________________________________________
Firm Affiliation: ____________________________________
Address: __________________________________________
Telephone: _________________________________________
Fax: ______________________________________________
Email: _____________________________________________

Chartered 1953
NASSAU CHAPTER
www.nysscpa.org
Two Topics: Foreign Investment in U.S. Real Estate
The Real Estate Professional

Tuesday, December 2, 2014

Chairpersons: Vivian Martinez, CPA, and Joel C. Dressner, CPA

Location: Milleridge Inn • 585 Broadway, Jericho, NY 11753 • (516) 931-2201

Designed for: Professionals involved in real estate engagements

Speakers:
David Kahen, Esq. and, Michael Miller, Esq., Partners, Roberts and Holland LLP

Topics:
Foreign Investment in U.S. Real Estate
• Planning
• Structuring
• Reporting requirements
The Real Estate Professional
• Qualifications
• Effect of the 3.8% tax on net investment income
• The Aragona Case – parameters to determine the implications when a trust owns an interest in real property, passive or nonpassive activity considerations
• Other current developments

Course Level: Basic/Intermediate
Course Code: TBD
CPE Credits: Two
A TECHNICAL MEETING SPONSORED BY THE ACCOUNTING & AUDITING COMMITTEE NASSAU CHAPTER

Thursday, December 4, 2014

Topics: Accounting & Auditing Update – Learn about the latest changes and developments that affect how we report and issue financial statements. An experienced speaker, George Victor will detail the latest updates.

Guest Speakers: George Victor, CPA, Giambalvo, Stalzer & Company, CPAs, PC

Location: Marks Paneth, LLP
88 Froehlich Farm Blvd
Woodbury, NY 11797

Time: 6:00pm - 6:30 pm Dinner
6:30pm - 8:10 pm Presentation

Course Code: To be obtained

CPE Credits: 2

Cost: $20 for Dinner and CPE Presentation

Please respond by either faxing me the attached RSVP or emailing me at mcuccia@markspaneth.com

Please RSVP ASAP
It is OK to bring your check with you to the session.

As always, we will be glad to go over any issues that may affect your practice. We start each session by asking our attendees about any issues or circumstances that they have come across in the recent few months. Our objective is to provide education and best practice guidance to the attendee regardless of firm size.
NYSSCPA Nassau / Suffolk Joint Chapter - HOSTED BY: Cooperation with Bankers and Other Credit Grantors Committee INVITES YOU TO THE

Annual Joint Nassau/Suffolk Chapter Meeting: An Evening of Networking

Thursday, January 29, 2015
Crest Hollow Country Club — Woodbury, NY
6:00pm - 8:30pm
Networking, Cocktails, Buffet Dinner

$60 in advance — cash or check only $70 walk-in (not pre-registered)
Credit cards not accepted

RSVP REQUIRED by January 22, 2015
Open to all NYSSCPA members, bankers, and other professionals

Please attach a list of names/business cards if paying for more than one attendee:

Name: ___________________________________________ Firm: _______________________________________
Address: ____________________________________________________________________________________
City, State, Zip: ______________________________________________________________________________
Telephone: _____________________________ Email: __________________________________________________
I am a: CPA __________________________ Banker __________________________ Other __________________________
# of people attending: ____________________________ Enclosed Amount: $___________________________

Please make checks payable to: NYSSCPA Nassau Chapter
Mail to: Neal Korenberg, CPA, Castellano, Korenberg & Co., CPAs, P.C.
313 W. Old Country Road, Hicksville, NY 11801
Questions: Phone: (516) 937-9500 | Fax: (516) 932-0485 | Email: cpinto@ck-co.com
December 19, 2014

NYSSCPA - Nassau Chapter Small Firm MAP Committee Meeting

Topic: Engagement Letters—Detailed Review & FBAR Requirements

I. Engagement Letters Including Samples
   a) When to Issue an Engagement Letter
   b) Client Communications Required by AICPA
   c) Third Parties and Engagement Letters
   d) Scope of Services and the Client’s Responsibilities

II. Filing Requirements for FBAR and Form 8938
   a) Who Must File
   b) Reporting Threshold
   c) When Do You Have an Interest in an Account Interest?
   d) What is Reported?
   e) How are Maximum Account of Asset Values Determined/Reported?
   f) When They are Due and Where to File
   g) Penalties

Speakers:
Scott Sanders, CPA, PFS, CGMA, CFP®, CFS
Eliot Lebenhart, CPA
Kenneth Hauptman, CPA
Alex Resnick, CPA

CPE: 2 Credits Pending

Time: 8:00–10:00 am – Breakfast (Be prompt!)

Place: On Parade Diner 7980 Jericho Turnpike, Woodbury

Cost:* $25 per person pre-paid only
$30 per person at the door
Checks are Payable to: NYSSCPA - Nassau Chapter

We look forward to seeing you there!

*Refund/Credit Policy: If you send payment and are unable to attend the monthly meeting, we will issue a credit to you which will expire in six months. There are no refunds.

Please note: Meetings are subject to change. Notifications will be sent to all registered attendees via email should this occur.
Estate & Personal Financial Planning Conference

Important! Please use one registration form per person. This form may be photocopied. To register, fill in the registration information in the space provided. Be sure to include your certificate number and your full payment.

Nassau Chapter All-Day Estate and Personal Financial Planning Conference

Saturday, January 17, 2015
Uniondale Marriott, Long Island
101 James Doolittle Blvd., Uniondale, NY 11553

Time:
9:00 a.m.–5:15 p.m. (Registration and Networking Breakfast begin at 8:30 a.m.)

Topics and Speakers:
Asset protection planning — Dan Rubin, Moses & Singer, LLP
Estate planning update — Bob/Neil Katz, Katz Bernstein & Katz, LLP
Elder Law — Lawrence Davidow, Davidow, Siegel & Stern, LLP
Premium Financing (for life insurance) — Barry Leibowitz
Post Mortem estate planning — Patricia Marcin, Farrell Fritz, P.C.
Decanting — Eric Kramer, Farrell Fritz, P.C.
Estate litigation — Eric Penzer, Farrell Fritz, P.C.
and a Q&A Panel Discussion

Have your questions ready! Presenters are subject to change

Conference Committee & Chairpersons:
Christine Hallahan, CPA, Marks Paneth, LLP
Eric Kramer, CPA, Esq., Farrell Fritz, P.C.
Scott Sanders, CPA, PFS, CFP, CFS, Sanders, Thaler, Viola & Katz, LLP
Stuart Shapiro, CPA, PFS, Shalik, Morris & Company, LLP

Course Code: TBD

Presented by the Estate and Personal Financial Planning Committee, Nassau Chapter, New York State Society of Certified Public Accountants

Register online at www.nysscpa.org
Or mail your payment and registration form to:
Foundation for Accounting Education
P.O. Box 10490, Uniondale, NY 11555-0490
Fax it to: (866) 495-1354 | Phone (212) 719-8383 or (800) 537-3635

Credit card information must accompany all fax, phone, and online registrations. Please be sure to type or print clearly when faxing. Walk-ins: All individuals who register on the date of the program will be charged an additional $25 fee.

Registration Information
How To Register: Simply complete the attached registration form in full and return it with full payment by mail or fax. Or phone or register online at www.nysscpa.org. Registration forms may be photocopied, but please use a separate form for each registrant. Payment may be made by check or may be charged to American Express, MasterCard, Visa, or Discover. All registrations must be received 14 days prior to the event in order to guarantee a seat and course materials. Participants with special requirements should notify FAE staff at least 14 days in advance of the event. Refund, transfer, walk-in, and cancellation: Fee policies are available for review at www.nysscpa.org. Mandatory Continuing Education Requirement: This program complies with the standards set forth by the New York State Education Department for mandatory continuing education for CPAs. FAE’s New York State CPE sponsor number is 000372. New Jersey 20CE00022200; Pennsylvania PX 177239. © 2014 Foundation for Accounting Education.

Nassau Chapter All-Day Estate and Personal Financial Planning Conference

Saturday, January 17, 2015
Uniondale Marriott Long Island, 101 James Doolittle Blvd., Uniondale, NY 11553
9:00 a.m.–5:15 p.m. (Registration and Networking Breakfast begin at 8:30 a.m.)

Course Code: TBD

Presented by the Estate and Personal Financial Planning Committee, Nassau Chapter, New York State Society of Certified Public Accountants

Today's Date______ Are you a CPA? Yes No Member NYSSCPA? Yes No
CPA Certificate No.____________________________
**SAVE THE DATE**

**Technical Meeting Sponsored by NYSSCPA Nassau Chapter Accounting & Auditing Committee**

**TUESDAY, JANUARY 6, 2015**

Dinner: 6-6:30pm  
Presentation: 6:30-8:10pm  
Place & Topic to be Determined

101 James Doolittle Blvd., Uniondale, NY

**Upcoming Meetings**

- **JANUARY 15, FEBRUARY 12, MARCH 19, APRIL 16, MAY 14**
- Breakfast meeting: 8:00 a.m. – 10:00 a.m.
- **OFFICES OF MARKS PANETH LLP**  
  88 Froehlich Farm Boulevard, Woodbury, NY
- Please RSVP to Cynthia Sze: csze@markspaneth.com

**SAVE THE DATE**

**Technical Meeting Sponsored by NYSSCPA Nassau Chapter Taxation Committee and the Nassau County Bar Association**

**WEDNESDAY, JANUARY 21, 2015**

Lunch and presentation 12:00-1:40 p.m.

**NASSAU COUNTY BAR ASSOCIATION**  
Mineola, NY
Financial Literacy Committee Meeting

THURSDAY, DECEMBER 18, 2014

Breakfast meeting: 8:00 a.m. – 10:00 a.m.

OFFICES OF MARKS PANETH LLP
88 Froehlich Farm Boulevard, Woodbury, NY

Please RSVP to Cynthia Sze:
csze@markspaneth.com

Financial Literacy Committee Meeting

THURSDAY, JANUARY 15, 2015

Breakfast meeting: 8:00 a.m. – 10:00 a.m.

OFFICES OF MARKS PANETH LLP
88 Froehlich Farm Boulevard, Woodbury, NY

Please RSVP to Cynthia Sze:
csze@markspaneth.com
UPCOMING MEETINGS AND EVENTS

NYSSCPA – NASSAU CHAPTER
Small Firm MAP Meeting Topics 2014-2015*
EFFECTIVE JULY 1, 2014

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Sponsor</th>
<th>Speaker/Moderator</th>
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<tbody>
<tr>
<td>Friday, January 16, 2015</td>
<td>Dealing with Brokers and Year-End Statements, Realized &amp; Unrealized Gains</td>
<td>ACE Payroll</td>
<td>Mr. Silverman, Esq.</td>
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<tr>
<td>Friday, February 20, 2015</td>
<td>Tax Season Issues – Roundtable Discussion</td>
<td>Giorgenti Custom Menswear ACE Payroll</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Leibenhart, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
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<td>March 2015 - No Meeting - Tax Season</td>
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<tr>
<td>Wednesday, April 22, 2015</td>
<td>Post-Tax Season Issues - Roundtable Discussion</td>
<td>Giorgenti Custom Menswear</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Leibenhart, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
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<td>Wednesday, May 13, 2015</td>
<td>Long-Range Planning for Your Practice - A Panel Discussion</td>
<td>Giorgenti Custom Menswear</td>
<td>Ed Kliegman, CPA Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Leibenhart, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
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<tr>
<td>Wednesday, June 17, 2015</td>
<td>The Good, the Bad and the Ugly of M&amp;A Practitioner Roundtable/Point of View from Past Experiences of Co-Chairs</td>
<td>Giorgenti Custom Menswear ACE Payroll</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Leibenhart, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
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</table>

All meetings will be held at On Parade Diner, 7980 Jericho Turnpike, Woodbury, NY 11797
Time: 8:00 - 10:00 am (breakfast included)  Paid in Advance: $25.00 Cost at the Door: $30.00 (Note new fee at door)

You Can Contact Your Co-Chairmen as Follows:
Scott Sanders, CPA, PFS, CGMA, CFP*, CFS 516 938-5219
Eliot Leibenhart, CPA 516 938-5219
Kenneth Hauptman, CPA 516 364-8888
Alex Resnick, CPA 516 364-8888

All meetings are held on Fridays unless otherwise noted.
*Please note: Meeting dates, topics and speakers are subject to change. **Speaker(s) TBD
EVENT HIGHLIGHTS

PRACTICE CONTINUITY COMMITTEE MEETING

At the October 31st breakfast meeting of the Practice Continuity Committee, representatives of the AICPA Leadership Academy spoke about their programs to see if their ideas might help our firms attract young CPAs and help them expand their opportunities and become leaders and advocates for the profession.

Guest speakers Alexis Hassell, a graduate of the AICPA Leadership Academy and tax manager at PWC and Donna Salter, Senior Manager, AICPA Young Member Initiatives Program

Guest speaker Carl Peterson, AICPA Vice President - Small Firm Interests and Committee Chairman Craig Morris

Young and older attendees dine and network during our Practice Continuity meeting presentation on Attracting and Developing Young CPAs to be our future leaders.
EVENT HIGHLIGHTS

PRACTICE CONTINUITY COMMITTEE MEETING CONTINUED

Young and older attendees dine and network during our Practice Continuity meeting presentation on Attracting and Developing Young CPAs to be our future leaders.
EVENT HIGHLIGHTS

MICHAEL MCMURTRY OF EISNERAMPER SPEAKING AT THE ACCOUNTING AUDITING CONFERENCE HELD NOVEMBER 1ST

ANTHONY BASILE WITH KEYNOTE SPEAKER ROBERT KATZ AT MENTOR-A-STUDENT NIGHT HELD NOVEMBER 5TH

Happy Holidays
and
Happy New Year
from your Officers and
Executive Board
SMALL FIRM MAP COMMITTEE MEETING

At the November 14th Small Firm MAP committee meeting at On Parade Diner, Tom Manisero, Partner and Chair of the Accountants Practice at Wilson Elser Moskowitz Edelman & Dicker LLP spoke on the topic of “Subpoenas and Legal Issues – the Dos and Don’ts”, answered questions, and provided guidance to the CPAs in attendance.

ATTENDEES AT THE SMAP MEETING ENJOY BREAKFAST WHILE RECEIVING INFORMATION ON LEGAL ISSUES
Committee Service Application

Professional associations serve an important function of performing for its individual members’ projects that cannot be done as effectively, if at all, individually.

Nassau Chapter members have the opportunity to advance their knowledge and meet other professionals with similar interests. Our Chapter is made up of many technical committees to assist our members in staying current on a wide variety of topics.

Use the coupon to join a committee today!

Committee Service Application

☐ Accounting & Auditing
☐ Attorney & Accountants
☐ CFO & Financial Executives
☐ Community Affairs & Public Relations
☐ Cooperation with Bankers & Credit Grantors
☐ Cooperation with Educational Institutions
☐ Estate & Personal Financial Planning
☐ Financial Literacy
☐ Litigation & Forensic Service
☐ Management of Accounting Practice
☐ Medical & Other Professionals
☐ Membership
☐ Newsletter
☐ Practice Continuity
☐ Real Estate
☐ Small Practice MAP
☐ Other

☐ Sponsorship
☐ Taxation
☐ Technology
☐ Women's Focus Group
☐ Young CPA

Name: _________________________________________________
Firm Affiliation: _________________________________________
Address: _______________________________________________
City/State/Zip: __________________________________________
Phone: ________________________________________________
Email: ________________________________________________

Please forward your response to:
Phil Kanyuk
Phone: 631-719-3456 • Fax: 631-719-3353
Baker Tilly
125 Baylis Road, Suite 300, Melville, NY 11747

Advertising Opportunities

If you wish to advertise in the NYSSCPA Nassau Chapter Newsletter promoting your business or self, please contact Vivian Levy

e-mail: VivianLevy1@gmail.com

Like Us On Facebook
https://www.facebook.com/NYSSCPANassau

Connect With Us On LinkedIn
http://www.linkedin.com/groups?gid=5010322&mostPopular=&trk=tyah&trkinfo=ta%3Anysscpa%20nas

SPONSORSHIP

If you wish to sponsor any Nassau chapter or committee event, please download our sponsorship packet at

INFORMATION AND HOTLINES

Have a Tax Problem?
The following members of the Taxation Committee are available to help answer your questions:

**General:**
- Robert S Barnett, CPA, Esq. (516) 931-8100
- Jack Angel, CPA (516) 487-1494
- Robert Lusthaus, CPA, Esq. (516) 937-1366
- Robert J. Schaffer, CPA (516) 937-9500

**Taxing Authorities**
- Ruth Sattig Betz, CPA (NYS) (516) 249-1919
- Karen J. Tenenbaum, Esq. LLM (Tax), CPA (IRS & NYS) (631) 465-5000
- Noelle T. Geiger, Esq. (IRS & NYS) (516) 336-2447
- Yvonne Cort, Esq. (IRS & NYS) (631) 465-5000
- Brian Gordon, CPA (NYS) (516) 510-6041

**Emergency Assistance Hotline**
The committee member to call in the event of the disability or death of a member is:
- John Kearney, CPA (516) 746-5980

**Accounting and Auditing Technical Questions Hotline Volunteers**
- Thomas O. Linder, CPA (631) 462-1213
- Fred R. Goldstein, CPA (516) 249-2882

**Estate and Personal Financial Planning Committee Technical Questions Hotline Volunteers**
- Eric Kramer, CPA, Esq. (516) 227-0738
- Richard Zerah, CPA/PFS, CFP, CMFC (516) 735-4717
- Scott Sanders, CPA, PFS, CGMA, CFP, CFS (516) 938-5219

**Nassau Chapter Newsletter Deadlines**
All submissions are due three weeks prior to issue date.
Email submissions to: nassaunewsletter@nysscpa.org

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The newsletter is downloadable at: http://www.nysscpa.org/page/nassau-chapters-newsletters

**Newsletter Committee**
Newsletter produced by
The Public Relations and Marketing Group
www.THEPRMG.com

**Lynne M. Fuentes, CPA**
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Bethpage, NY 11714

**Edwin Kliegman, CPA**
78 Harbor Lane
Massapequa Park, NY 11762

**John Zaher**
The Public Relations and Marketing Group
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Patchogue, NY 11772

**Vivian Levy**
NYSSCPA - Nassau Chapter
c/o Sanders Thaler Viola & Katz LLP
350 Jericho Turnpike, Suite 1
Jericho, NY 11753
vivianlevy1@gmail.com

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**Grammar Correction:**
- **Nassau Chapter Newsletter Deadlines:**
  All submissions are due three weeks prior to issue date.

**NYS Society of Certified Public Accountants**

**CHANGE FORM**

CPA Certificate #: [ ]

Name (Last, First, Middle Initial): ____________________________
Address: __________________________________________________
City/State/Zip: _____________________________________________
Home Phone: _____________________________________________
Email: ___________________________________________________
Firm Name: ______________________________________________
Firm Address: _____________________________________________
City/State/Zip: _____________________________________________
Business Phone: __________________________________________
Chapter Member: [ ] Yes [ ] No
Please send all mail to: [ ] Firm [ ] Home (Specify Chapter)______________
[ ] I would like to receive an email with a direct link to the newsletter on nysscpa.org

Return this form to:
Xio Fox, NYSSCPA, 14 Wall Street, New York, NY 10005

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Home Phone: _____________________________________________
Email: ___________________________________________________
Firm Name: ______________________________________________
Firm Address: _____________________________________________
City/State/Zip: _____________________________________________
Business Phone: __________________________________________
Chapter Member: [ ] Yes [ ] No
Please send all mail to: [ ] Firm [ ] Home (Specify Chapter)______________
[ ] I would like to receive an email with a direct link to the newsletter on nysscpa.org

Return this form to:
Xio Fox, NYSSCPA, 14 Wall Street, New York, NY 10005