A Message From The President

As my presidency draws to a close...

I invite everyone to join me as we install Philip Kanyuk as our 62nd President of the Nassau Chapter on May 7th, 2015 at the Crest Hollow Country Club. We will also be welcoming our new officers: President-Elect Lynne Fuentes; Vice President Christine Hallahan; Treasurer Anthony Basile; and Secretary Alex Resnick. I would also like to welcome our directors: Jill Scher, Kristina Albarella, Mark Goldschmitt, Cynthia Sze, Michael Katz, Mark Cuccia, Joshua Sechter and Vivian Martinez. I am proud that our chapter has such dedicated and capable members willing to give generously of their time and efforts. Join us at our flagship cocktail party and dinner.

The NYSSCPA’s Nassau Chapter Annual Golf Outing tees off on Thursday, June 11, 2015 at the North Hills Country Club in Manhasset, New York. A great club, great food, great colleagues — what else can I say? A great day. The 14th Ellen Gordon CPAs 4(a): Cause 5K Run/Walk to End Hunger will be held on Saturday, June 20, 2015 at Eisenhower Park, Field #1, East Meadow, NY. I am also proud that our chapter cares. Each year, this event showcases our increasing participation in assisting such an important charity and cause. We invite your friends, family and colleagues to run, walk or just hang out in the park.

Many thanks to our terrific Newsletter Committee members — Lynne Fuentes and Vivian Levy — for a stellar job editing and publishing our newsletter. It is a herculean task to approve all the content and get it “to press” on time. Another shout-out to Vivian Levy, who assists with the sponsors’ event coordination and also monitors our new Facebook and LinkedIn pages, helping our members stay informed.

My board, what can I say? Words cannot express my gratitude for putting up with me and making me look good throughout the year. You were focused on all those important details. I would also like to thank each of our committee chairs for being so active and energetic this past year. Your terrific ideas and involvement ensure the future success of our chapter.

I would also like to thank my president’s Advisory Committee, my life savers Michael Gaines, Eric Kramer, and Mark Meinberg for not allowing me to drown.

Our chapter raised more than $50,000 for charitable organizations (including our COAP program and Island Harvest) and raised awareness for the Long Island Community Foundation. I hope to exceed this number every year. Helping our local community has become an important part of our mission.

Thank you for the opportunity to serve as the 61st president of the Nassau Chapter. I am truly honored and I look forward to seeing everyone at our future events.

Thank you,

Robert S. Barnett, CPA
President
2014
rbarnett.nassauchapter@cbmslaw.com
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Save The Dates:

May 2015

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<td>Tuesday 5/12, Foreign Reporting Update, Tax Season Roundtable</td>
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CFO & Financial Executives

Thursday 5/14 Alternate Compensation Strategies
Meltzer, Lippe, Mineola
8-10 AM

Financial Literacy Committee

Thursday 5/14 Sanders Thaler Viola & Katz, Jericho
Breakfast Meeting 8 - 10 AM

Women's Focus Group

Friday 5/22 Health and Finding Time
to Unwind
Milleridge Inn, Jericho
12-2:45 PM

June 2015

Taxation and Estate & Personal Financial Planning

Joint Committee
Organizational Meeting
Tuesday 6/2
6 PM
Location to be announced

Small Firm MAP

Tuesday 6/9
Organizational Meeting
Sanders Thaler Viola & Katz, Jericho
Breakfast Meeting 8 AM

CFO & Financial Executives

Wednesday 6/10
Planning Meeting
Meltzer, Lippe, Mineola
8-10 AM

CHAPTER EVENT

Coop w/Bankers & Credit Grantors
Thursday 6/11 *date change
Golf Outing
North Hills Country Club, Manhasset

Small Firm MAP

Wednesday 6/17
The Good, the Bad, and The Ugly of M&A. Practitioner Roundtable/Point of View from Past Experience of Co-Chairs
On Parade Diner, Woodbury 8-10 AM

Financial Literacy Committee

Organizational Meeting
Thursday 6/18
Sanders Thaler Viola & Katz, Jericho
Breakfast Meeting 8 - 10 AM

Future Meetings

Financial Literacy Committee
Thursday 7/16
Sanders Thaler Viola & Katz, Jericho
Breakfast Meeting 8 - 10 AM

Financial Literacy Committee
Thursday 8/20
Sanders Thaler Viola & Katz, Jericho
Breakfast Meeting 8 - 10 AM

Financial Literacy Committee
Thursday 9/24
Sanders Thaler Viola & Katz, Jericho
Breakfast Meeting 8 - 10 AM

Financial Literacy
Karen J. Tenenbaum, CPA
Cynthia Sze, CPA
Timothy Coville, CPA

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

Directors
Alex Resnick, CPA
Anthony Aronica, CPA
Elliot Lebenhart, CPA
Cynthia Sze, CPA
Michael D. Katz, CPA
Mark Goldschmitt, CPA
Kristina Albarella, CPA

Accounting & Auditing
Mark Goldschmitt, CPA
Mark R. Cucia, CPA
Marcy Greenfield, CPA

Attorney & Accountants
Kristina Albarella, CPA
Jill Scher, CPA
Anthony Basile, CPA

CFO & Financial Executives
Manlio Cafiero, CPA
Anthony Aronica, CPA

Cooperation with Bankers & Credit Grantors
Neal Korenberg, CPA

Cooperation with Educational Institutions
Anthony Basile, CPA
Michael D. Katz, CPA
Abby Lucrezia

Community Affairs & Public Relations
Kenneth Rick, CPA

Estate & Personal Financial Planning
Christine P. Hallahan, CPA
Eric M. Kramer, CPA
Scott Sanders, CPA
Stuart R. Shapiro, CPA

Financial Literacy
Karen J. Tenenbaum, CPA
Cynthia Sze, CPA
Timothy Coville, CPA

Ligation & Forensic Services
Nanette Watts, CPA
John M. Spatola, CPA

Management of Accounting Practice
Louis Grassi, CPA

Membership
John V. Pellitteri, CPA

Medical & Other Professionals
Neal Guber, CPA

Newsletter
Lynne M. Fuentes, CPA

President's Advisory Committee
Mark L. Meiberg, CPA
Eric M. Kramer, CPA
Michael Gaines, CPA

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

Real Estate
Joel Dressner, CPA
Vivian Martinez, CPA

Small Practice Unit Map
Elliot Lehenhart, 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
Howard Fine, CPA/ABV/CFF, CVA

The New York State Society of CPAs-Nassau Chapter wishes to honor Howard Fine with the Distinguished Service Award. This award is given to CPAs who have set themselves apart as leaders in the organization and provided outstanding service to the NYSSCPA and the profession through dedicated service, contributions to various publications, public service and other activities.

A graduate of SUNY-Binghamton, Howard is the Partner-in-Charge of the Accounting and Auditing and Employee Benefit Plan Auditing Groups at Gettry Marcus CPA, P.C., based in Woodbury and Manhattan. He has more than 30 years of experience providing accounting, auditing and tax services to middle-market, closely held companies. He is also a member of the firm’s Business Valuation and Litigation Support Group, providing services to law firms.

Among the diversified industries Howard works in include professional service firms, wholesale distribution, employee benefit plans, manufacturing, health care, retail, hospitality, apparel and textile and not-for-profit organizations. “I work with clients at various stages of the business cycle to supply them with the appropriate financial information they require, including proactive reporting packages, key ratios and benchmarking, as well as budgeted information and forecasts,” he said. “In addition, I also specialize in conducting internal control reviews and due diligence for mergers and acquisitions.”

When Howard was in school, he excelled in mathematics so it only seemed logical for him to join this profession. “Accounting seemed like a natural fit,” he said. “Also, the thought of helping business owners achieve their financial goals was very appealing to me.”

When he first became an accountant, he learned two things. “It was essential to develop both a strong work ethic and strong communications skills with clients, senior staff members and partners at my firm,” he said, adding that becoming a member of NYSSCPA-Nassau allowed him to garner more experience as a public speaker at the group’s presentations.

Since becoming an accountant, Howard has also been a member of the NYSSCPA-Nassau Chapter. “At the encouragement of one of the partners at my firm, I was urged to become an active member at the committee level, where I could make more of an impact,” he said.

Continued on page 4
He is currently the co-chair of the organization’s Sponsorship Committee, which raises money for chapter CPE events and college scholarships for accounting majors. He was chairperson of the Litigation Support Services and Cooperation with Bankers Committees, both of which are responsible for networking events and technical sessions. “I have met other like-minded professionals because of my involvement on these committees,” he said.

In addition to his involvement with NYSSCPA-Nassau, Howard serves as the firm’s partner liaison to TGS Global, a worldwide network of independent accounting firms. He is also chairperson of Gettry Marcus’ Quality Control Committee.

Howard has lectured on various accounting and auditing issues to accountants, attorneys and business owners. In addition, he participates on an expert panel in an interactive video webcast for the AICPA entitled “Accountants Liability — Raise Your Risk IQ.”

He has written articles for numerous publications, including the NYSSCPA-Nassau newsletter and *Law Office Administrator* magazine. He also co-authored the chapter “Accounting and Tax Policies as They Relate to Intellectual Property” in the book *Intellectual Property Operations and Implementation in the 21st Century Corporation*.

In 2013, Howard received the 50 Around 50 Award from *Long Island Business News*. The publication also named him as one of “Who’s Who in Accounting & Auditing.”

Howard donates his time and talents as a lecturer on financial literacy issues and was on the Committee of the Capital One Investing for Good Long Island Community Initiative: Financial Literacy Challenge. In addition, he is a volunteer at Sunrise Day Camp, the only dedicated full summer day camp in the nation for children with cancer and their siblings.

For those who wish to enter the field of accounting, Howard tells future accountants, “My advice would be to work hard and try to be exposed to different areas of public accounting and to different industries to see what you enjoy most. Also, get involved in professional groups which will help you to develop relationships that could enhance your future growth potential.”
SPOTLIGHT ON CHAPTER AWARD RECIPIENTS

Anthony Basile

He has a degree in Accounting from Hofstra University, a Master’s degree in Taxation from C.W. Post College and a Doctorate from New York University. Prior to forming his own firm, he worked as a tax senior at Peat Marwick Mitchell & Co. (now known as KPMG LLP) and as an auditor at Laventhol and Horwath CPAs.

His inspiration to become an accountant came from his older brother Lou, who was also an accountant and to whom Anthony referred as his role model. When Anthony entered into the world of accounting, he found the term “accountant” was as much a punch line as it is a profession. “People would say there are TV shows about doctors and attorneys but you don’t see any TV shows about accountants,” he said. “I learned that while the profession I had chosen was often made fun of, it was still deeply respected because we are the trusted professionals.”

When he meets someone for the first time and tells them he is an accountant, Anthony says that they do not believe him because they tell him he does not fit into the typical mannerisms or appearances of an accountant. “I take that as a compliment because I know what the outward perception is for an accountant,” he said. “I also have also strived in my career to be a different type of an accountant, one that accountants can learn from and respect.”

Anthony holds the position of Secretary as a member of the Executive Board of the New York State Society of CPAs’ Nassau Chapter and is also Co-Chair of the Cooperation with Educational Institutions Committee, the Practice Continuity Committee and

Continued on page 6
the Accountants and Attorneys Committee. “Joining the chapter has made me more aware of the fact that professional groups have become what I believe is a glaring deficit, in terms of the recruiting of younger professionals, especially at the state level,” he said.

What Anthony is seeking to do, he said, is to bring in a younger generation of accountants into the Nassau Chapter. “The average age of the members is 52 or 53 years of age, so what I want is the chapter to respond by doing more recruiting of the younger professionals,” he said. “There is an underrepresentation of young professionals at the state and local chapters and there has to be a bridge built closing the gap between accounting education and the profession.”

In an effort to get more young people interested in accounting, the Cooperation with Educational Institutions hosts its annual Mentor A Student Night. Here, college students from Nassau County are invited to ask questions to a panel of CPAs in a wide variety of industries and practice areas. “This event is an opportunity to meet with the members of the committee and learn from them,” Anthony said. “The members get to meet the students, who may have the opportunity to intern at a member’s firm during the summer or school year, and/or get hired there as an accountant upon graduation.”

In his way of giving back to the accounting industry and Hofstra University, his alma mater, he shares his knowledge of accounting to his students. He is an Associate Professor of Accounting, Taxation and Legal Studies in Business at the University’s Zarb School of Business. He also serves as the faculty adviser to the Hofstra Tax Society and has served on many important committees at the University, School of Business, and Accounting Department levels. Most recently, he served on the committee for the George W. Bush Presidential Conference.

Among the topics he teaches his students are income tax, forensic and investigative accounting, tax accounting and auditing. “These students are very interested to learn about the different aspects of accounting,” he said. “When they come into my class, they learn about the current expectations of the profession because I am a practicing accountant and I am providing them with real-world solutions. Most professors who teach accounting are not practicing accountants.”

Anthony expects to see a growing number of younger people enter the accountancy field through classroom training and meeting Nassau Chapter members who may provide them with employment opportunities in the future. But for those entering the profession, Anthony has some advice.

“It takes a very long time in your career to build your reputation and a very short amount of time to lose it,” he said. “You have one shot to either build a reputation or to lose it.”

Continued from page 5
IN THE NEWS

PLEASE JOIN US AT THE
NASSAU CHAPTER INSTALLATION DINNER
May 7, 2015

TO REGISTER, CLICK HERE

Incoming officers being installed for 2015-2016:

OFFICERS:
PRESIDENT: Philip H. Kanyuk, CPA
PRESIDENT-ELECT: Lynne M. Fuentes, CPA
VICE PRESIDENT: Christine P. Hallahan, CPA
CPA TREASURER: Anthony Basile, CPA
SECRETARY: Alex Resnick, CPA

DIRECTORS:
Jill Scher, CPA, one-year term ending 5/31/16
Kristina Albarella, CPA, one-year term ending 5/31/16
Mark Goldschmitt, CPA, one-year term ending 5/31/16
Cynthia Sze, CPA, one-year term ending 5/31/16
Michael Katz, CPA, one-year term ending 5/31/16
Mark Cuccia, CPA, two-year term ending 5/31/17
Joshua Sector, CPA, two-year term ending 5/31/17
Vivian Martinez, CPA, two-year term ending 5/31/17

THE FOLLOWING ARE AUTOMATICALLY SELECTED:
DIRECTOR (PAST PRESIDENT): Robert Barnett, CPA, Esq.
PRESIDENT: Philip H. Kanyuk, CPA
Traditional payroll applications are being replaced by human capital management (HCM) solutions that integrate multiple business functions into a single platform. HCM solutions incorporate payroll processing, time and labor management, Affordable Care Act (ACA) compliance, human resources databases, onboarding, applicant tracking and benefit tracking and online benefit enrollment in one single solution.

Traditionally, small to mid-sized companies have had to utilize multiple solutions to address their human capital management needs, causing unnecessary duplication of work. HCM platforms, while in existence, were extremely expensive and therefore utilized mostly by very large employers. The need for HCM solutions has come down-market as the required integration of data has grown.

Let’s look at the upcoming requirement under the ACA as one situation causing this necessary marriage of integration. Applicable large employers will be required to issue Forms 1095 and 1094, starting in 2016 for the 2015 calendar year. These forms require, among other items, tracking monthly health insurance coverage (including months coverage was offered), employee share of the premium to calculate minimum value coverage, and dependents covered. However, before you even get to this point, you need to determine if you are required to cover the employee and, if so, for which months. To do this, you need to track and calculate hours worked to determine their full-time/part-time status. Hours tracked are required to be on a calendar basis, not a pay cycle basis.

Right there, you have the need for three systems: a payroll system, a time and attendance system and a benefit tracking system.

A good HCM system will combine all of these into one single database. This will help you avoid integration issues among systems and avoid unnecessary costs associated with duplication of work, not to mention avoiding the potential for data entry errors while keying data from one system into another.

Once using an HCM system, a company could then also take advantage of the onboarding and applicant tracking process, as well as employee self service, which saves a tremendous amount of time in administrative tasks.

HCM combines administrative functions of a company and lets them more effectively concentrate on running their business.

BY ALAN S. KLEIN
Ace Payroll Services Co-Founder-CEO-President
Alan Klein has more than fifteen years of experience in public accounting. His accounting background is instrumental in the payroll design, solution, and delivery of the service. He creates the client expectation and maps all the necessary components to achieve client satisfaction. Alan now oversees all of the sales, corporate development, education, and marketing at Ace.
Questions Regarding Client’s Life Insurance Policies That Need to be Asked

If you or your client purchased a permanent Life Insurance policy from the mid 80s through 2003, there’s an 80% chance that the type of life insurance purchased was a Flexible Premium Life Insurance contract that, unlike their more expensive predecessor, Whole Life Insurance was not guaranteed to last for the rest of one's life. As a result, approximately 23% of those non-guaranteed contracts are now expiring prematurely.

HOW CAN THAT POSSIBLY HAVE HAPPENED?
In the mid 80s when interest rates were in the 17-18% range, many insureds withdrew their accumulated cash values from their life insurance contracts, earning 3% and transferred them into higher-yielding bank accounts and CDs. In order to stop this tremendous outflow of funds from the cash value accounts of life insurance policies to the banks, the insurance industry (E.F. Hutton, 1982) developed a new product known as “Flexible Premium life Insurance.” The most common type was called “Universal Life Insurance.” While it paid a competitive interest rate, that rate was not guaranteed and that fact was not clearly understood by the private owners and trustees when it was purchased.

HOW DID SUBSEQUENT RATES AFFECT THE PERFORMANCE OF POLICIES?
Since interest rates were substantially higher when these contracts were first taken out in the mid 1980s, individuals incorrectly assumed that their contracts would continue to earn these higher interest rates each and every year. However, as rates subsequently decreased over the years, the original premiums were unfortunately not adjusted upwards in order to make up for the resulting reduced rates and reduced earnings.

The sons and daughters acting as amateur trustees weren’t aware that their life insurance should have been treated as a “Buy and Manage” asset just like any of their other stock and bond or real estate investment portfolios, instead of as a “Buy and Hold” asset that they forgot about. This neglect, in addition to the reduced earnings, has adversely impacted the performance and duration of their life insurance policy’s coverage.

ISN’T THE INSURANCE COMPANY/AGENT/ BROKER MONITORING THE SITUATION SUPPOSED TO PREVENT THIS FROM OCCURRING?
No, the insurance company is required to merely send out an annual statement containing all of the required information, which it does. The agent is contracted with the insurance company, and solely responsible to distribute the insurance policy to the trustee/owner. It’s the trustee/owner’s responsibility to manage the contract and pay a sufficient premium in order to keep the contract in force. As a matter of fact, the insurance company stands to profit greatly when an insured, after years of paying their premiums, decides to drop their coverage as all the past premiums paid are 100% profit to the insurance company, since they will never have to pay out a death benefit claim.

HOW CAN THIS HAPPEN SINCE I PAID MY PREMIUM IN FULL AND ON TIME?
Paying the scheduled premium was not enough. In a declining interest rate environment, the responsibility to pay an adequate premium to keep coverage in force for the balance of an insured’s lifetime on a non-guaranteed contract was

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transferred to the trustee. Problem is that neither the private owner, nor the trustee, nor their advisers realized that they assumed 100% performance risk and the responsibility to manage their contract.

WHAT OPTIONS ARE AVAILABLE TO TRUSTEES TO AVOID FUTURE LITIGATION?

Five options to prevent a dispute within family members or with their adviser:

1. They can either pay a higher premium to keep the same coverage in force while extending the guarantee period. The longer the guarantee period, the higher the cost.
2. They can reduce the death benefit in order to extend the guarantee period, while still maintaining the same premium.
3. They may, depending on the insured's health, be able to purchase a new life insurance contract at the same premium with better benefits or extend the guarantee period.
4. They may be able to sell the life insurance contract, known as a "life settlement," where they may receive more money than the cash value offered by the insurance company.
5. A combination of the four available options listed above.

LEARN MORE ABOUT A LIFE INSURANCE POLICY PERFORMANCE EVALUATION

To learn and determine whether it has affected your or a client's life coverage, or your relationship as a professional trustee, you can view several articles on the website below. You can also suggest that a client arrange for an independent fee-based life insurance policy performance evaluation and life expectancy report to maximize and protect a client's best interest. The sooner it's done, the more options will be available to fix the problem.

Doing so will not only make certain that your or your client's legacy plans are fulfilled by having their family or charity receive the tax-free dollars originally intended, but it can also provide attractive living benefits for the insured today. Benefits that weren't available at the time the original policy was purchased. For example, up to $120,000 of qualifying costs for long-term care, annually adjusted for inflation, can (as of January 2011) be withdrawn tax-free from the death benefit of a life insurance policy with an LTC/CC rider.

BY HENRY MONTAG, CFP, CLTC

Henry Montag CFP, CLTC, in practice since 1976, is a Principal of the TOLI Center East & provides CPE & CLE credits to organizations such as the NYS Bar Association, Nassau and Suffolk State Society of CPAs, NcCPAp, and the AICPA. His articles on trust-owned life insurance have appeared in publications such as the New York State Society of CPAs, the Tax Stringer, Tax Facts as well as the NYS Bar Association’s Senior Lawyer and the Elder Law Journal. He has authored a book for the A.B.A on life Insurance performance evaluations which will be released Fall 2015. He's been a source for The Wall Street Journal, Investor’s Business Daily, Newsday, Long Island Business News and has appeared as a guest on Fox News and News 12.

henry@thetolicentereast.com
www.thetolicentereast.com
516 695–4662
IN THE NEWS

Nassau Chapter
Practice Continuity Committee

Now that busy season has ended, it’s time to reflect on the past and plan for the future. An important part of your future includes succession planning and an exit strategy, whether it’s near-term or long-term. The Nassau Chapter provides you with a resource to help with that planning, through the Practice Continuity Committee. Our committee is here to help you plan for retirement and succession or for a strategy in case of death or disability.

For the 2014-15 Chapter year, our committee held four meetings on these topics:
- an organizational meeting with an open discussion on succession issues
- attracting and developing young CPAs to be our future leaders, with guest speakers from AICPA leadership
- retirement planning for CPAs, including a retirement consultant and planner, retired and near-retired CPAs and a CPA whose firm merged to enhance partner retirements, to give ideas on considerations they made in the process
- practice continuation for small firms — an action plan, presented by Camico

Our Committee is an educational and networking resource, with goals and activities that include:
- the development of a community of CPAs to exchange ideas
- a place for educational resources on practice continuity issues
- meetings to address topics specific to practice continuity concerns
- networking events where members can meet and discuss issues
- expansion of our Web forum to provide valuable resources and exchange ideas with others who have similar concerns

Our Web resource on Yahoo Groups can be found at http://finance.groups.yahoo.com/group/CPA_Practice_Continuity_and_Succession/. There are many valuable succession planning resources on this website, including:
- our committee charter
- magazine articles directly related to Continuity and Succession Planning
- links to important websites
- Sample Practice Continuation and Emergency Assistance Agreement
- AICPA PCPS Succession Research Report
- books for reference, with Table of Contents for viewing
- past meeting presentation outlines

As a Committee member, you can also upload content you think is valuable to the group, send emails, view member profiles and access other services. So, join us today to avail yourself of these and future resources. Our 2015-16 Organizational Meeting will be held on Friday, July 24, 2015 (date subject to change). It will include a roundtable discussion, along with an opportunity to discuss your succession planning concerns. If you attend, you’ll be able to influence future meetings and the direction for our committee. Complete the coupon in this newsletter to attend our July meeting. For more information on our meetings or our committee, contact us at ginette@morriscpas.com. We look forward to your participation.

Craig R. Morris, Chairman
Women’s Focus Group - Save The Date, Ladies

Our Spring Luncheon and networking event will be held Friday, May 22nd at noon at the Milleridge Inn, Jericho, NY.

Our guest speaker will be Lisa Eugene, RN ANP. Lisa is a Long Island nurse practitioner in the women’s health field who practices at a busy OB/GYN office. She is a best-selling author whose books have made several MUST-READ lists. Her contemporary romance novels feature heroines who are intelligent, sassy, and have a strong sense of self.

She graduated from NYU with a Master’s degree after studying nursing, women’s health, and creative writing and has had successful book signings throughout Long Island. Her books have gained popularity because the subjects she tackles incorporate some aspect of health care, are relatable and entertaining for women. Lisa Eugene’s books can be found on Amazon and Barnes and Noble.

She will be presenting to the Women’s Focus Group on women’s health issues, multitasking in today’s hectic world, and expectations in the workforce. Further discussions will create a platform to empower women with a focus on relevant and current topics.

Please keep in mind our continued support for Dress for Success, a not-for-profit organization that provides interview suits and other career development programs to low-income women worldwide. Please bring one item of women’s professional clothing/attire (in good condition) with you to the Spring Luncheon and networking event on May 22. It could be a suit, blazer, blouse, dress slacks, shirt, shoes, handbag, accessories and scarves.

How wonderful it would be to donate one item in your closet that you don’t need to a woman who needs it.

Christine Hallahan, CPA, Marks Paneth LLP
62nd Annual Nassau Chapter
INSTALLATION DINNER
Thursday, May 7, 2015 | 6:30 p.m.
Crest Hollow Country Club, Woodbury

Honoring:
PRESIDENT Philip Kanyuk, CPA
PRESIDENT-ELECT Lynne Fuentes, CPA
VICE PRESIDENT Christine Hallahan, CPA
TREASURER Anthony Basile, CPA
SECRETARY Alex Resnick, CPA

Sponsorships & Advertising:
☐ GOLD SPONSORSHIP: $2,000
  Recognition on the podium
  Full page ad in event program
  Eight (8) tickets to the event*
  Signage at the event

☐ SILVER SPONSORSHIP: $1,400
  Recognition on the podium
  Half page ad in event program
  Six (6) tickets to the event*
  Signage at the event

☐ BRONZE SPONSORSHIP: $900
  Recognition on the podium
  Quarter page ad in event program
  Four (4) tickets to the event*
  Signage at the event

☐ GIFT SPONSORSHIP: $400
  Podium recognition during the prize drawing
  Eighth page ad in event program
  One (1) ticket to the event
  Signage at the event

☐ PROGRAM ADVERTISING
  Full page: $1,200 (7.25" x 9.75")
  Half page: $700 (7.25" x 4.75")
  Quarter page: $400 (3.5" x 4.75")
  Eighth page: $225 (3.5" x 2.25")
  Business card: $100 (3.38" x 2")
  Submit original business card.
  PDF or Word document to VivianLevy1@gmail.com

SPONSORSHIPS & ADVERTISING: To VivianLevy1@gmail.com no later than Friday April 17, 2015.
All sponsorship levels include recognition in our September newsletter. Include names of all guests below.

Tickets & Tables:
☐ TABLE OF 10: $950
  Number of tables ______

☐ INDIVIDUAL TICKETS: $100 per person
  Number of tickets ______

TICKET/TABLE RESERVATIONS: To Flo.Federman@nybkw.com no later than Thursday April 30, 2015.
Include names of all guests below.

Names of Attendees:

Name: ___________________________________________________
Firm: ____________________________________________________
Address: _________________________________________________
City, State, Zip: ____________________________________________
Telephone: _______________________________________________
E-mail: ________________________________________________
Person who Solicited You: _______________________________

BY CHECK payable to NYSSCPA Nassau Chapter, mail to
Flo Federman | Nussbaum Yates Berg Klein & Wolpow, LLP
445 Broadhollow Road, Suite 319, Melville, NY 11747
Phone: (631) 845-5252 | Fax: (631) 845-5279

BY CREDIT CARD via PayPal*: Click HERE
*PayPal link for tickets/tables only.
All sponsors will be billed separately by Vivian Levy.
Register today at: www.active.com, search keyword: Island Harvest

Ellen Gordon
CPAs 4(a): Cause
5K Run/Walk to End Hunger

14th Annual

Saturday, June 20, 2015
Eisenhower Park, Field #1
East Meadow, NY
(Access from Merrick Ave. entrance only)

Registration Starts
at 7:30 AM
Race Time: 8:30 AM
Race timed by: Start2Finish

Proceeds will benefit:

www.islandharvest.org

Music

Post-race food & refreshments

Awards:
Top 3 Overall Male
Top 3 Overall Female
Top 3 Finishers in each age category (5 year groups)
Ribbons for all children under 14

Name _____________________________ Sex M ☐ F ☐
Age on Race Day _______________ Birth Date ___________________________
Email ____________________________ Phone ____________________________
Address __________________________________________________________
City _____________________________ State _____ Zip Code _____________
I know that running a road race is a potentially hazardous activity. I should not enter and run unless I am medically able and properly trained. I agree to abide by any decision of a race official relative to my ability to safely complete the run. I assume all risks associated with running in this event including, but not limited to: falls, contact with other participants, the effects of the weather, including high heat and/or humidity, dehydration, traffic, and the conditions of the road, all such being known and appreciated by me. Having read this waiver and knowing these facts and in consideration of your accepting my entry, I, for myself and anyone entitled to act on my behalf, waive and release the New York State Society of Certified Public Accountants, Island Harvest, the County of Nassau, NCCPAP, FPA of LI, and all sponsors, Race Directors, their agents and volunteers, their representatives and successors from all claims of liabilities of any kind arising out of my participation in this event. I grant permission to all of the foregoing to use any photographs, motion pictures, recordings, and any other record of this event for any legitimate purpose. I acknowledge that entry fees are non-refundable for any reason and that my right to participate in this event (or a rescheduled event if this event is cancelled) is non-transferable. Roller Blades, Baby Joggers, Headphones, and Animals are prohibited from participating in this race.

Applicant Signature _____________________________ Date ____________

Parent or Legal Guardian’s if applicant is under 18
☐ Register online at Active.com for $20 (kids under 14 are half price)
☐ Enclosed is my registration fee of $30 payable to Island Harvest (kids under 14 are half price)
☐ Enclosed is my additional tax deductible donation of $________ payable to Island Harvest; or visit https://fundraising.active.com/event/2015EllenGordonCPAs4a to set up a fundraising page and goal.

Mail registration forms & checks to:
Michael Rubinstein
97 Froehlich Farm Boulevard
Woodbury, NY 11797
(Or bring to registration table at race)

For more information:
Kenneth Rick or Stacy Keyes
516-542-6300
ken.rick@janoverllc.com

Music

Post-race food & refreshments

Awards:
Top 3 Overall Male
Top 3 Overall Female
Top 3 Finishers in each age category (5 year groups)
Ribbons for all children under 14

Food Sponsor

Panera Bread

Music

Post-race food & refreshments

Awards:
Top 3 Overall Male
Top 3 Overall Female
Top 3 Finishers in each age category (5 year groups)
Ribbons for all children under 14

Proceeds will benefit:

www.islandharvest.org

Register online: www.active.com
For more information: www.islandharvest.org

Chartered 1953
NASSAU CHAPTER
www.nysscpa.org
The CFO & Financial Executives Committee welcomes CPAs in the 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 educational 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.

### Committee Meetings

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>May 14, 2015</td>
<td>Alternate Compensation Strategies</td>
<td>Mineola</td>
</tr>
<tr>
<td>June 10, 2015</td>
<td>Planning Meeting</td>
<td>Mineola</td>
</tr>
</tbody>
</table>

Committee meetings are held on a monthly basis from September through June.

### 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
- **Melville:** Joint meeting with Suffolk Chapter (Nov. 2014 & Feb. 2015)

### Committee Co-Chairs:
- **Anthony Aronica, CPA, CFO:** Graphic Paper
  - aaronica@GraphicPaper.com
  - 631-964-8225
- **Manlio Cafiero, CPA, CFO:** Scales Industrial
  - mcafiero@scalesair.com
  - 516-248-9096

### Please RSVP:

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

**Or fax this form to:**
631-439-8822
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, Thursday, July 23) or

___ 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:  _________________________________________________________________

Address:  _________________________________________________________________

Telephone:  _________________________________________________________________

Email:  _________________________________________________________________

Ginette Morris
Craig Morris & Company
356 South Oyster Bay Road
Syosset, NY 11791
Tel: (516) 681-1121
Fax: (516) 681-1203
Email: ginette@morriscpas.com
SAVE THE DATE!

The NYSSCPA, Nassau Chapter
Women's Focus Group
will be hosting our Annual Spring Luncheon

PLEASE JOIN US FOR AN EMPOWERING
AFTERNOON OF NETWORKING

FRIDAY MAY 22, 2015

“HEALTH & FINDING THE TIME TO UNWIND”

Guest Speaker, Lisa Eugene, RN ANP, is a Long Island Nurse Practitioner in the women’s health field. She is a best-selling author whose books have made several MUST-READ lists. Her contemporary romance novels feature heroines who are intelligent, sassy, and have a strong sense of self. She will be presenting to the Women’s Focus Group on women’s health issues, multi-tasking in today’s hectic world, and expectations in the workforce. Further discussions will create a platform to empower women with a focus on relevant and current topics.

Co-Chairs: Christine Hallahan, CPA
Lisa Haynie, CPA
Geri Gregor, CPA
Elizabeth Oberg, CPA, CFE

Location: The Milleridge Inn, Jericho, NY

Agenda:
12:00 – 12:30 PM – Networking
12:30 – 2:30 PM – Lisa Eugene, RN ANP

Cost: $45 per person
Please make check payable to “NYSSCPA, Nassau Chapter”

Kindly email, fax, or mail your response to:
Elizabeth Oberg, CPA, CFE
Sanders Thaler Viola & Katz, LLP
350 Jericho Tpke, Ste 1, Jericho, NY 11753
e-mail: loberg@st-cpas.com • phone: 516-938-5219 • fax: 516-938-0491

_____ I will attend the luncheon & enclosed is my payment of $45

_____ I am unable to attend but I am interested in becoming more involved within the NYSSCPA Nassau Chapter

Name: ___________________________________________ Firm: ___________________________________________
E-Mail: ___________________________________________ Phone: _____________________________

The NYSSCPA Women’s Focus Group is supporting Dress for Success, a not-for-profit organization that provides interview suits and other career development programs to low-income women worldwide. We would appreciate your participation.

Please bring one item of woman’s professional clothing/attire (in good condition) with you to our meeting:
It could be a suit, blazer, blouse, dress slacks, shirt, shoes, handbag, accessories and scarves.
How wonderful it would be to donate one item in your closet to a woman in need!
In celebration of National Financial Literacy Month, please join in the mission of the NYSSCPA Nassau Chapter Financial Literacy Committee in our effort to reach out to children and guide them on their journey toward financial literacy and fiscal responsibility. Encourage an age appropriate discussion with your children, grandchildren, family and friends about saving and spending.

For links to helpful information visit: www.nysscpa.org/page/nassauchapterfinlitcom.

To discuss how our committee can assist your youth organization, please contact us at nassaufinancialliteracy@gmail.com.
Stop by and Visit

The NYSSCPA Nassau Chapter Financial Literacy Committee

We will have a table at the 14th Annual Run/Walk being held Saturday, June 20th. There will be lots of materials and fun activities for the kids. Please join our chapter at this worthwhile event and make sure to stop by and see us!

Financial Literacy Committee Upcoming Meetings

UPCOMING MEETINGS • CALLING ALL MEMBERS

DATES:
- May 14, 2015
- June 18, 2015
- July 16, 2015
- August 20, 2015
- September 24, 2015
- October 22, 2015

BREAKFAST MEETING:
8:00 a.m. - 10:00 a.m.

LOCATION:
SANDERS THALER VIOLA & KATZ LLP
350 Jericho Turnpike, Suite 1
Jericho, NY 11753

Please RSVP to Liz Oberg:
LObert@st-cpas.com
ANNUAL ORGANIZATIONAL MEETING
NYSSCPA-Nassau Chapter Small Firm MAP Committee

On Tuesday, June 9, 2015, at 8:00 am the Annual Organizational Meeting for the Small Firm MAP Committee will be held at the office of Scott Sanders, CPA, PFS, CGMA, CFP®, CFS and Eliot Lebenchart, CPA, Sanders Thaler Viola & Katz, LLP, 350 Jericho Turnpike, Suite 1, Jericho, NY 11753.

We will be discussing new topics for the 2015-2016 year as well as technical and business issues faced by small CPA firms. We welcome all individuals who are interested in giving the co-chairs their insight in what topics they feel the small practitioner will need to efficiently manage their CPA practice.

Breakfast will be served during the meeting. Please confirm your attendance with Jean Townsend in my office, at 516 938-5219 or e-mail her at jtownsend@st-cpas.com

Thank you for your continued support and I hope to see you there.

Your Co-Chairmen,

Scott Sanders, CPA, PFS, CGMA, CFP®, CFS
Eliot Lebenhart, CPA
Alex Resnick, CPA
Kenneth Hauptman, CPA
NYSSCPA – NASSAU CHAPTER
Small Firm MAP Meeting Topics 2015*
EFFECTIVE JULY 1, 2014

WEDNESDAY, MAY 13, 2015

<table>
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<tr>
<th>Topic</th>
<th>Sponsor</th>
<th>Speaker/Moderator</th>
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</thead>
<tbody>
<tr>
<td>Long-Range Planning for Your Practice - A Panel Discussion</td>
<td></td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP®, CFS Eliot Lebenhart, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
</tr>
</tbody>
</table>

WEDNESDAY, JUNE 17, 2015

<table>
<thead>
<tr>
<th>Topic</th>
<th>Sponsor</th>
<th>Speaker/Moderator</th>
</tr>
</thead>
<tbody>
<tr>
<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>ACE Payroll</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP®, CFS Eliot Lebenhart, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
</tr>
</tbody>
</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 Lebenhart, CPA 516 938-5219
Kenneth Hauptman, CPA 516 364-8888
Alex Resnick, CPA 516 364-8888

*Please note: Meeting dates, topics and speakers are subject to change. **Speaker(s) TBD
NYSSCPA – NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING
MAY 13, 2015

TOPIC: LONG RANGE PLANNING FOR YOUR PRACTICE – A PANEL DISCUSSION
GROWTH → RETIREMENT → BUSINESS SUCCESSION

- Choose the Direction You Want to Go, Establish Goals & Objectives
- Once Chosen, Do You Want to Upgrade Your Infrastructure?
- Preparation of a Realistic Budget & Ensure Proper Financing is in Place
- Do You Want to Add Niche Services to Your Practice?
- Examine Your Practice to Make Sure This is What You Want to Do Until Retirement
- AND MORE!

Speakers: 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

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

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.
UPCOMING MEETINGS AND EVENTS

NYSSCPA – NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE

THIS MEETING SPONSORED BY:

NYSSCPA – NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING
JUNE 17, 2015

TOPIC: THE GOOD, THE BAD AND THE UGLY OF M&A
PRACTITIONER ROUNDTABLE/POINT OF VIEW FROM PAST
EXPERIENCE OF CO-CHAIRS

Each co-chair will talk about their past experiences on merging and/or demerging and give advice about things to look out for such as:

- Drafting a Good, Solid Agreement
- Having a Good Divorce (Exit) Clause
- Insuring Employee Continuity
- Insuring Retirement Obligation
- AND MORE!

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

CPE: 2 Credits Pending

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Please pre-register by calling Jean at 516-938-5219
or you can email her at jtowndsend@st-cpas.com
or fax this page to 516-938-0491

Please mail your check to:
Scott Sanders, CPA, PFS, CGMA, CFP®, CFS
Sanders Thaler Viola & Katz, LLP
350 Jericho Turnpike, Suite 1
Jericho, New York 11753-1317

☐ I am enclosing a check for $______ at $25 per person, payable to NYSSCPA – Nassau Chapter

☐ I will be using my credit memo, which I will bring with me to the meeting.

Name (Print) ______________________________________________________
Firm _____________________________________________________________
Firm Address ______________________________________________________
City __________________________ State ___________ Zip_________________
Telephone _________________________________________________________
Fax ______________________________________________________________
Cell Phone ________________________________________________________
Email ____________________________________________________________
CPA Cert # ________________________________________________________
Signature _________________________________________________________
Date _____________________________________________________________

NYSSCPA – NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE

JUNE 17, 2015
ON PARADE DINNER
7980 Jericho Turnpike
Woodbury, NY 11797

Please pre-register by calling Jean at 516-938-5219
or you can email her at jtowndsend@st-cpas.com
or fax this page to 516-938-0491

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Firm _____________________________________________________________
Firm Address ______________________________________________________
City __________________________ State ___________ Zip_________________
Telephone _________________________________________________________
Fax ______________________________________________________________
Cell Phone ________________________________________________________
Email ____________________________________________________________
CPA Cert # ________________________________________________________
Signature _________________________________________________________
Date _____________________________________________________________
UPCOMING MEETINGS AND EVENTS

A TECHNICAL MEETING SPONSORED BY
THE TAXATION COMMITTEE &
THE ESTATE & PERSONAL FINANCIAL PLANNING COMMITTEE

MAY 12, 2015 • 8 AM
Mio Posto
600 Old Country Road
Hicksville, NY
8-8:30 AM Breakfast
8:30-10:15 AM Presentations

FOREIGN REPORTING UPDATE
- Albert Dumaual, Esq.
  Capell Barnett Matalon & Schoenfeld LLP
- Filing FBARs due June 30th
- Form 8938
- Offshore Voluntary Disclosure Program
- Streamlined Filing Compliance Procedures

TAX SEASON ROUNDTABLE
- Tax season issues for estates and trusts
- Tangible property regulations
- Health care
- Other tax season issues

Course Code: 29036535
CPE Credits: 2
Cost: $10.00

Committee Chairpersons:
Robert Schaffer
Robert Barnett
Iola Damante
Christine Hallahan
Scott Sanders
Eric Kramer
Stuart Shapiro

Please email Iola Damante
at: idamante@rem-co.com
if you will be attending.
NYSSCPA’S NASSAU CHAPTER ANNUAL GOLF OUTING

Don’t Miss the Golf & Networking Event of the Season!

Thursday, June 11, 2015
RAIN OR SHINE
North Hills Country Club
Manhasset, New York
10:30am Registration
12pm Shotgun
5:30pm Cocktail/Buffet Dinner including Raffle Prize Drawing

Proper Golf Attire Required!
Sport or golf shirts with collar and sleeves (must be tucked in). Golf shorts or slacks for men, golf skirts or shorts for women. NO CARGO SHORTS OR DENIM ALLOWED ON THE PREMISES.

RSVP By May 28, 2015
The RSVP registration form is on the following page.
Reservations are on a first-come, first-serve basis with receipt of payment.

Caddies:
Please remember that there will be some caddies available at the outing. If you would like to have a caddie assigned to your foursome, please let me know.

Caddie fee of $120 per foursome is NOT included in the price of golf.

Sponsorships Available!
Ideal way to have your firm’s or institution’s presence enhanced!

VIP Sponsor $1,000
1. Name prominently displayed on signs at all portions of the day (brunch, golf & dinner).
2. Two representatives for dinner.
3. Table to showcase at brunch and dinner.

Cocktail/Dinner Sponsor $500
1. Name prominently displayed on sign during cocktail/dinner.
2. One representative for dinner.

Brunch Sponsor $400
1. Name prominently displayed on sign during brunch.
2. One representative for brunch.

Tee Sponsor $125
1. Name prominently displayed on sign at tee of one hole.

Prize or Giveaway Sponsor
1. Name prominently displayed on sign during registration or drawing.

Any questions: Carol Pinto
T: 516-937-9500
F: 516-932-0485
Email: cpinto@ck-co.com

Raffle Prizes:
Donations are greatly appreciated – Your firm and/or Institution’s name will be prominently displayed during the raffle drawing of the evening.
We will also be accepting items for giveaways at registration, such as golf balls, tees, divot tools, towels, etc.
REGISTRATION FORM:
Please make all checks payable to:
NYSSCPA – NASSAU CHAPTER

Mail to:
Castellano, Korenberg & Co., CPAs
313 W. Old Country Road
Hicksville, NY 11801

☐ Foursome $1,600 (includes free tee sponsorship)
☐ Individual golfer $425
☐ Dinner $175 per person

*Please note – Caddy’s fee is NOT included in foursome or individual price*

Player(s) and/or Dinner Attendee(s) Name(s):
1. _________________________________________
2. __________________________________
3. __________________________________
4. __________________________________

FIRM NAME FOR SPONSORSHIP:
(For use on signs)
_____________________________________

☐ VIP Sponsor $1,000
☐ Cocktail/Dinner Sponsor $500
☐ Brunch Sponsor $400
☐ Tee Sponsor $125
☐ Prize and/or Giveaway Sponsor

Telephone: _________________________________
Contact Person: _____________________________
Email Address: _____________________________

Directions: North Hills Country Club
200 N. Service Road (off LIE)
Manhasset, NY 11030
516-627-9100

VIA Long Island Expressway:

By Auto from New York:
LIE East to Shelter Rock Road (Exit 35), proceed to light, turn left and cross expressway. Turn left onto westbound service road. Clubhouse entrance is on the right side.

By Auto from Eastern Long Island:
LIE West to Searingtown Road (Exit 36). Proceed westbound on service road, pass Searingtown Road and Shelter Rock Road. Continue approximately half mile. Entrance to clubhouse is on the right side.
The Practice Continuity Committee held their final meeting of the season on April 24th. Suzanne Holl of Camico spoke on her article “Practice Continuation for Small Firms - an Action Plan”, addressing the details of Practice Continuation Agreements and presenting some new ideas on the issue.

Attendees at the meeting

Suzanne Holl, VP of Loss Prevention at Camico, addressing our group

Attendees at the meeting

Attendees at the meeting
Expand Your Knowledge — Join A Committee

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
☐ Sponsorship
☐ Taxation
☐ Technology
☐ Women’s Focus Group
☐ Young CPA
☐ Other ________________________________

Name: _____________________________________________
Firm Affiliation: _____________________________________
Address: ____________________________________________
City/State/Zip: ________________________________________
Phone: ______________________________________________
Email: ________________________________________________

Please forward your response to:
Lynne Fuentes, CPA
307 Hicksville Road, Bethpage, NY 11714
LynneFuentes@optonline.net | Tel: 516-622-3045

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&most-Popular=&trk=tyah&trkInfo=tas%3Anysscpa%20nassau

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. (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

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

**Lynne M. Fuentes,** CPA
307-10 Hicksville Rd.
Bethpage, NY 11714

**John Zaher**
The Public Relations and Marketing Group
156 North Ocean Avenue
Patchogue, NY 11772

**Vivian Levy**
NYSSCPA - Nassau Chapter
c/o Nussbaum Yates Berg Klein & Wolpow, LLP
445 Broad Hollow Road, Suite 319
Melville, NY 11747
vivianlevyl@gmail.com

---

**Changing 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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**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