A Message from the President

Happy New Year! I hope everyone enjoyed the holidays, had the chance to spend time with loved ones and relax as we gear up for the upcoming tax season.

The Nassau Chapter held a number of CPE and social events this past month. The NextGen Committee held their first annual holiday party at Dave and Buster’s in Westbury. It was quite the success! We had many new faces join us and show interest in wanting to participate in the Nassau Chapter and future events that the committee might have. I look forward to working with them over the next several months to help their committee grow and develop the future leaders of our chapter.

The Taxation Committee along with the Estate and Personal Financial Planning Committee held their 64th Annual All-Day Tax & Estate Conference. As always, the speakers were informative and sometimes even entertaining. I was able to speak to many of the members that attended, and I received nothing but positive feedback. Thank you to the committee chairs, Robert Barnett, Iola Damante, Jack Angel, Robert Schaffer, Christine Hallahan, Eric Kramer, Scott Sanders and Stuart Shapiro for your hard work in putting the conference together.

On January 5, the Nassau Chapter is having its Annual Town Hall meeting & CPA Ethics Update. This will be held at the Chateau Briand in Carle place. The cocktail reception begins at 5:30 PM and the Ethics-only portion begins at 6:45 PM. The President, President elect and Executive Director of the NYSSCPAs will be in attendance. I highly encourage you to attend the cocktail and dinner portion as it is a great chance for you to speak with them and share your thoughts about our profession and happenings within the NYSSCPAs. For those of you who are the managing partners of your firm, the managing partners meeting will be at 4:00 PM at the same location. The representatives at the state level will be attending this portion as well.

On January 26, the Nassau and Suffolk Chapter’s Accountant & Bankers Committee will be hosting their reformatted networking event. It now includes all professionals, and we look forward to a large turnout of CPAs, Bankers, Attorneys, and more. The event is being held at the Fox Hollow Country Club in Woodbury, NY at 6:00 PM.

In 2017 we will have a new president. This president promises to bring many new ideas to the table and implement as many of them as possible. I hope you will all be as supportive of him as I am…. Dr. Anthony Basile will be installed as the Nassau Chapter President on May 31 at the Crest Hollow Country Club. I hope you show your support of Dr. Basile and all of our board and committee members by attending the dinner and becoming a sponsor or placing an ad. A portion of the sponsorship and advertising money goes to a great program, our Career Opportunities in the Accounting Profession program (COAP). So you are not only supporting the Chapter but our profession as well. For more information on sponsorship discounts and opportunities please look to page 4 of this newsletter.

We will also have another new president this year. On January 20, President-Elect Trump will become our next Commander-in-chief. He too has many ideas that he will bring to the table and want to implement as soon as possible. One of the items on the top of the list is his tax plan. You can be sure that the Nassau Chapter’s Taxation and Estate & Personal Financial Planning committees will be planning CPE events to keep you updated with the new laws as they come out.

The Nassau Chapter is always looking for volunteers to serve as committee chairs, members, and on the board of directors. If you are interested in doing so please reach out to me or anyone at the Board or Committee level, we will be more than happy to speak to you and let you know how you can help the chapter and the profession.

Once again I wish you all a happy, healthy and prosperous New Year!

Best Regards,

Lynne M. Fuentes, NYSSCPA Nassau Chapter President 2016-2017
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WEDNESDAY 5/31/17 - INSTALLATION DINNER

Purchase your sponsorships & ads now to receive a 15% discount
New York State Society of CPAs – Nassau Chapter

64th Annual Installation Dinner

“A Bridge from Academia to Practice”

Wednesday, May 31, 2017
6:30 p.m.

Crest Hollow Country Club
Woodbury, NY

Reserve your seat today!

Seats $100 per Person
Table of 10 $950
Discounted Sponsorships Available through February 28, 2017
DISCOUNTED SPONSOR AND ADVERTISING RATES

FOR THE MAY 31, 2017 INSTALLATION DINNER

SIGN UP AND PAY BY JAN. 31, 2017
TAKE 15% OFF CONTRACT RATES

SIGN UP AND PAY BY FEB. 28, 2017
TAKE 10% OFF CONTRACT RATES

For Dinner Sponsorship Contract and information
Contact Vivian Levy at vivianlevy1@gmail.com
It was junior year in high school when Natalie Verbanac, CPA, Partner at Marcum LLP, and secretary of the NYSSCPA, Nassau Chapter, discovered her love of accounting. According to fond memory, she had always loved math, but accounting opened up a whole new world. “I already knew in high school, when I took my first accounting class, that I wanted to pursue a career in the field. I was always a numbers person and realized that I am the type who finds satisfaction when things balance and reconcile.”

In addition to her own natural love of accounting, Natalie’s mother was a big proponent of the profession. A native of Croatia, she and her husband both came to the United States for a better life, and her goal was achieved: Natalie and her sister, as well as her cousins, are the first generation in their family to obtain college degrees.

“Growing up, my mother and uncle inspired us,” remembers Mrs. Verbanac. “They always taught my sister, my cousins and me that our education was a priority and that the only way to succeed was to work hard; there were no short cuts. We all had part-time and full-time jobs during our high school and college years—our family wanted us to experience “life in the real world” at an early age and the value of a dollar. They also taught us to treat others the way that we wanted to be treated at all times, regardless of race, social class or gender.”

Growing up in Queens, Mrs. Verbanac also learned about diversity and the opportunities the city can provide. She graduated from Hofstra University with a BBA in public accounting, and went on to achieve great success early on. Before joining Marcum, she worked for a national and international public accounting firm and attained comprehensive experience in auditing SEC reporting companies with various complex equity and derivative transactions. Her expertise lies in working with clients in the start-up or development stage, as well as with companies in the retail and manufacturing industries. She also has extensive experience in auditing employee benefit plans.

At Marcum, Mrs. Verbanac’s responsibilities include overseeing the entire engagement process, which includes client and staff management, building relationships and providing exceptional client service.

In addition to achieving her own success, Mrs. Verbanac is always looking to help others progress and succeed. She sits on the Women’s Advisory Board at Marcum and helps women to achieve advancement in the field. “I would like to empower women and encourage them that they can do it all; that they can be
successful both in the workplace and at home if they want to. To do so you have to be disciplined and train yourself to maintain a work/life balance.”

Mrs. Verbanac ascribes her success to the fact that she is, at heart, a people person, which, she notes, is the basis of the public accounting profession. As she describes it, she “loves the constant interaction with clients and other professionals. The industry is full of ever-evolving changes in regulations and standards that motivate and drive me. There’s never a dull moment.”

“Our profession is all about relationships with clients and colleagues (which can be challenging and at times pressure-filled), but it is highly rewarding when you see your client succeed, as well as your colleagues.”

Going forward, Mrs. Verbanac intends to continue to promote the public accounting profession to the new generation. “It’s a great career,” she feels. “Once you’re here, you can go anywhere. There are so many opportunities.” Mrs. Verbanac is an advisory board member at Hofstra’s Frank G. Zarb School of Business, where they focus on recruiting for the profession and improving the curriculum to attract more students. In addition, she participates in recruiting by presenting on panel discussions at NYSSCPA and at college career fairs.

Her future personal plans involve visiting her parents’ home country of Croatia with her husband and son, as she does each year. “I have traveled to many places but my favorite place, which is home to me, is Croatia. We visit there as a family every summer and spend time with our immediate and extended family of in-laws, aunts, uncles, cousins, and grandparents.” In the country’s beautiful countryside and coastal beaches, she is able to get away from the hectic buzz of a successful career for a moment, and if only temporarily, lead a quiet, simple life.

Mrs. Verbanac’s dreams for her son are similar to the ones her parents held for her. “We are teaching him the importance of respect, loyalty, and family, and that you need to work hard to succeed. These are the traits we would like to instill in him.”
Back when Barbie and The Beatles ruled the world, the Estate & Personal Financial Planning (EPFP) committee was just getting started. And like these two seminal icons of the '60s, (in that it is relevant for more than half a century), the EPFP is just one of 60-plus NYSSCPA committees that sets the scene for members to network and exchange vital professional ideas, and to learn of latest innovations and advances in one’s field.

According to Stuart R. Shapiro, CPA and Personal Financial Specialist at Shalik, Morris & Company, LLP, the purpose of the EPFP committee, in particular, is to “educate CPAs, and to give them a better understanding of these very important areas of taxation. These days, estate and personal financial planning come into play with every taxpayer, not just high net-worth clients. Normally you equate estate planning with high-earning clients, but young couples today also need guidance with their estate planning. This committee helps accountants to expand their tools because every client has related financial planning issues, whether it’s retirement or life insurance planning. The EPFP is a value-added committee that makes every accountant a better practitioner.”

Knowledge in this area is important no matter what your particular specialty, or non-specialty, might be. “Let’s say someone is a generalist or works only in accounting and auditing,” Shapiro explains; “eventually estate planning needs arise with middle-class clients, younger or high net-worth clients. Also, it looks like more and more clients are using trusts and one of the major areas that the committee covers is trust work. So there is a lot of education to be gleaned from the committee, whether it’s on fundamental items or sophisticated issues; whether the practitioner is at a small or large firm, it will educate the practitioner. This serves to make an accountant more well-rounded.”
Scott Sanders, CPA and managing partner with Sanders Thaler Viola & Katz, LLP, extolls the virtues of the committee and that which its members bring to the CPA community: “All committee members work together to gather talent or to speak as a lecturer. Whether we speak ourselves or utilize outside speakers, it is rewarding to see our members gain insight and knowledge from the programs we put together.”

He explains the additional good the committee provides. “Nassau Chapter members are kept up-to-date on major tax law changes affecting estate tax compliance and personal financial planning. Our focus is on the estate tax filings, including fiduciary and gifting, and updates on pension and insurance laws that affect estate planning for our members.” These are all vital topics, both to CPAs and their clients.

And the benefits aren’t just in education. There are more personal reasons for becoming a member of the EPFP and the NYSSCPA in general. Members can receive help with long-term care and life insurance, participate in discount programs to buy merchandise of all kinds, and receive both professional perks and entertainment savings. But the main reason one becomes and remains a member is clear. “On a higher level, the function is to educate, and to give CPAs the tools they need to be the best accountants they can be,” says Shapiro.

In which direction is the EPFP headed? Personal financial planning, according to Shapiro. He feels it is critically important today, now more than ever, due to the volatility in the stock market, rising healthcare costs, and various concerns with reaching the promised land of retirement.

The EPFP committee tackles this problem and many others by gaining strength and knowledge in numbers, in this case by joining forces with the taxation committee. The two groups have been working side-by-side to attain better participation and create more beneficial and efficient meetings, so that all participants get even more out of them.

And in the immediate future? Come January, Scott Sanders, Eric Kramer and others, will attend the 51st Annual Heckerling Institute on Estate Planning Conference. Each year, more than 3,000 professionals from all over the world attend this critical meeting, to garner ideas on just what’s important to the industry and in which direction it’s heading. On a strictly practical level, attending this session will help committee chairs of the EPFP come up with new topics for the upcoming calendar year and shape its agenda for all of 2017 and beyond.
Blood Drive

In the U.S., someone needs a blood transfusion every two to three seconds, and 95% of all Americans will need a blood transfusion at some point in their lives. Last year, blood donations to Long Island Blood Services increased by 12 percent, but that is not enough to keep up with demand, let alone offset the loss of blood that can no longer be imported from Europe due to new FDA regulations.

So, why is blood use rising? About four million people receive blood transfusions in the U.S. every year. This figure is expected to increase in years to come due to:

- the aging of the population;
- the rising number of surgeries performed in the U.S. that require transfusions (such as open-heart surgery and knee-replacement and hip-replacement operations); and
- the increase in procedures and surgeries, such as organ transplants that require numerous transfusions. According to LIBS, a bone marrow transplant patient needs three weeks of transfusions and a person undergoing a liver-transplant operation requires 20 units of blood or more.

As the need for blood increases, the pool of donors has not. Long Island’s donation rate is below our nation’s average; less than two percent of eligible Long Islanders donate blood. Nationwide, 60 percent of Americans are eligible blood donors but only 5 percent donate annually.

Polls show that 76 percent of Americans expect blood to be available when they need it, but 72 percent underestimate the demand for blood.

The NYSSCPA Nassau Chapter has had a long history of sponsoring Blood Drives dating back to 1982, therefore having helped countless people.

At this year’s drive held at Margolin, Winer & Evens on November 29, there were 32 participants that were able to donate 27 pints of blood that went on to help 81 individuals in need of this precious gift.

Thank you to all who participated, and to those who didn’t this year, please think of participating next year!
Settling Your Debt with the IRS: Offers in Compromise

by Brad Paladini, Esq., LL.M. (Tax) of Tenenbaum Law, PC

An IRS offer in compromise is your opportunity to settle the tax, interest, and penalties you owe the IRS for less than the full amount. Not all taxpayers qualify for offers in compromise.

Do you qualify?
Generally, you must show an inability to pay fully the amount due in order to qualify. The IRS evaluates your ability to pay by determining your reasonable collection potential ("RCP"). Your RCP is made of two components: (1) any equity in assets you have and (2) your future income potential.

The first component of your RCP is any equity you have in assets. For IRS offer purposes, an asset is valued at its net realizable equity. This means taking the quick sale value of an asset minus the amount of secured debts on the asset. Quick sale value is generally determined by taking 80% of the fair market value of the asset.

The second component of an IRS offer in compromise is your future income potential. This is determined by taking your monthly gross income minus necessary living expenses. The IRS uses national and local standards as guidelines for necessary living expenses. If your actual expenses exceed the national or local standards, they will be limited to the national or local standards. There are limited exceptions in special circumstances. For instance, if you have a large family, you may be given an increased housing and utility expense.

Unfortunately, the IRS will not allow all the expenses you incur to be used for offer purposes. For instance, if you pay for your child’s private high school or college, the IRS will not allow the expense unless the child has special needs.

Once your future monthly income is determined, the IRS will use a multiple of 12 or 24 months, depending on how quickly you can pay for the offer. If you can pay the offer in five months, the IRS uses a 12-month multiple. If you need 6 to 24 months to pay for the offer, the IRS will use a 24-month multiple.

How much do you need to offer?
Your offer amount will be comprised of the equity in assets you have plus your future income multiplied by 12 or 24. The multiplier is used based on how long you need to pay for the offer in compromise. Most taxpayers decide to pay the offer off in 5 months to reduce the total amount they need to pay.

Do you need to pay all at once?
When you submit the offer in compromise and agree to pay it off over five months, you must pay 20% of the amount offered as a down payment. The remaining is due within 5 months after the offer is accepted. If the offer is not accepted, the 20% down payment is applied to your outstanding tax liability.

Once the offer in compromise is accepted and you make all the required payments, the IRS will release all liens within approximately 30 days.

It is extremely important to know that a condition of the offer in compromise is that you remain in compliance with the IRS for 5 years. This means you must timely file and pay all tax due. If you do not remain in compliance, the IRS can revoke the offer and you will be liable for the entire amount due. The IRS will also take any tax refund due to you for the year the IRS accepts your offer. For instance, if the IRS accepts your offer in 2016, the IRS will take your 2016 tax refund.

If you owe money to the IRS, ignoring the issue could result in liens, levies, and wage garnishments, among other collection actions by the IRS. For many taxpayers, the IRS offer in compromise program is the best way to resolve your federal tax problems.

Brad Paladini, Esq., LL.M (Tax) is a tax attorney with Tenenbaum Law, PC in Melville, NY. Tenenbaum Law, PC focuses on the resolution of IRS and NYS tax controversies. For questions please contact Brad at bpaladini@lttaxattorney.com
The Practice Continuity Committee wishes you all a Happy and Prosperous New Year! We also wish you a healthy and successful year-end busy season. We’re excited about the upcoming schedule and hope you’ll join us at our Committee breakfast meetings. We’ll kick things off with a meeting designed as food for thought for those of you thinking about winding down (and out) after this year.

Our next meeting is scheduled for January 27, 2017 and Harry Olson, president of Accounting Broker Acquisition Group Inc. will be our speaker on the topic of Accounting Practice Sales. If his name sounds familiar, it should. Over the last year, he has written articles for the Journal of Accountancy titled “Maximize Proceeds in Accounting Firm Sales,” “Navigating The Path To Success In Accounting Practice Sales,” and, in the September 2016 edition, “How To Keep Clients After An Accounting Practice Sale.” While we’ve often addressed the topic of mergers, Harry says “knowing how to avoid major hazards when seeking a buyer can make all the difference between a profitable conclusion and a disastrous outcome.” Harry will speak to our group with a new perspective on this topic.

Our final meeting for the Chapter year will be held on April 28, 2017. We anticipate a round-table discussion on pre- and post-succession matters, including:

- realities of a two-stage deal from meeting to merging to retirement;
- how firms handle the transfer of client responsibilities from a retiring partner to the new CPA responsible for the account;
- two-stage successes, failures, and reasons for each;
- life in retirement – what it means to be “out of the action.”

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 your participation and, once again, wish you the best for busy season.

Craig Morris, Chairman
UPCOMING MEETINGS AND EVENTS

A TECHNICAL MEETING SPONSORED BY THE REAL ESTATE COMMITTEE

New Rules on Allocation of Partnership Liabilities and Disguised Sales Incentive and Deferred Compensations in Real Estate Context

Wednesday, January 4, 2017
6:00 PM to 8:00 PM

Chairpersons: Deana Wetzel, CPA
Joel C. Dressner, CPA

Location: Marks Paneth LLP
88 Froehlich Farm Blvd.
(Lower Level - Room LL 4)
Woodbury, NY 11797
(516) 992-5900

Designed for: Professionals involved in real estate engagements.

Speakers: David Kahen, Esq.
Daniel Srahl, Esq.
Roberts & Holland LLP

Topics will include:
• New regulations regarding allocation of partnership liabilities (IRC § 752) and disguised sales involving partnerships (IRC § 707), and changes that should be considered with respect to new and existing partnerships in light of these provisions
• IRC §§ 409A, 457A: An introduction to how these nonqualified deferred compensation provisions may apply in the real estate context, including traps to be avoided and recent IRS guidance

Course Level: Basic/Intermediate

Course Code: TBD

CPE Credits: 2

REAL ESTATE COMMITTEE
NASSAU CHAPTER
Wednesday, January 4, 2017

Marks Paneth LLP
88 Froehlich Farm Blvd. (Lower Level - Room LL 4)
Woodbury, NY 11797

MAIL TO:
Joel Dressner, CPA
c/o Gettry Marcus CPA, P.C.
88 Froehlich Farm Blvd., 3rd Floor
Woodbury, NY 11797
Tel: (516) 364-3390 ext. 232
Fax: (516) 496-0417
Email: jdressner@gettrymarcus.com

Dear Joel:

I will attend the CPE presentation at 6:00 PM. Includes sandwiches and refreshments. I have enclosed a check for $________ at $25.00 per person, payable to the NYSSCPA – Nassau Chapter. (Please attach a list of names or attach business cards if paying for more than one attendee.)

Name (print):
Firm:
Email:
Address:
Telephone:

To ensure we have adequate seating, please fax back or mail your reservation as soon as possible.

Thank you.
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 areas.

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

Managing Partners Meeting: 4:25 PM
Cocktails: 5:30 PM (check-in begins at 5:00 PM)
Dinner: 6:30 PM
CPE only: 6:45 PM (check-in begins at 6:30 PM)

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](http://www.nysscpa.org)
By phone: (800) 537-3635
Or, by mail with the coupon on this page.

To Register for cocktails, dinner, and CPE session:
Course Code: 42032725
CPE Credits: 2
Price: Members $70 | Nonmembers $80

To Register for Ethics CPA Update: General Ethics
Course Code: 42032715
CPE Credits: 2
Price: Members $10 | Nonmembers $20

For additional information, please contact Lelia Dickenson at LDickenson@nysscpa.org or (212) 719-8366
UPCOMING MEETINGS AND EVENTS

NYSSCPA - NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING
Friday, January 20, 2017

Review of Leases, Relocation Issues, and Give your Office a Facelift

This lecture will analyze lease agreement concepts with a particular focus on avoiding common traps and costly pitfalls. By reviewing a model office lease agreement with attendees, the presenters will provide both a transactional and litigation perspective to standard lease provisions. Special attention will be given to relocation issues and tenant work provisions.

Speakers: Peter S. Sanders, Esq. and Renato Matos, Esq., partners at Capell Barnett Matalon & Schoenfeld LLP

CPE: 2 Credits Pending

Time: 8:00 AM – 10:00 AM (Be prompt!)

Place: On Parade Diner
7980 Jericho Turnpike, Woodbury

Cost:* $25 per person paid in advance
$30 per person (includes pre-registered) paying 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 6 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.
NYSSCPA Nassau / Suffolk Joint Chapter Annual Networking Event

Hosted By: Cooperation with Bankers and Other Credit Grantors Committee

Join us for an Evening of Networking, Cocktails, and Buffet Dinner

Thursday, January 26, 2017 from 6:00 PM to 9:00 PM
at The Fox Hollow, 7725 Jericho Turnpike, Woodbury, NY 11797

TICKETS: Purchased in advance - $75 | Walk-in (Not Registered) $85
Payment via check, cash, or credit card
https://cpe.nysscpa.org/product/27626

***RSVP required by January 20, 2017***
Open to all NYSSCPA Members, Bankers, and other Professionals

Name:
Email Address:
I am a: □ CPA □ Attorney □ Banker □ Other__________
Advance Registration Fee: $75 per person

Attendees (#):
Total Amount Due:
Additional Attendee Names:

Contact Phone Number:

Contact:
Carol Pinto
NYSSCPA Nassau Chapter
Castellano, Korenberg & Co., CPAs
313 W. Old Country Road
Hicksville, NY 11801
(516) 937-9500 or fax (516) 932-0485
cpinto@ck-co.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, Thursday, January 26) or;
_____ I prefer to pay $_______ at $30.00 per person at the door. (Walk-in's may be limited due to space availability.)

Checks are payable to NYSSCPA, Nassau Chapter.

Note: Please RSVP by phone, fax or e-mail as early as possible.

Name: ____________________________
Firm Affiliation: ____________________
Address: ____________________________
Telephone: __________________________
Email: ____________________________
UPCOMING MEETINGS AND EVENTS

NYSSCPA - NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING
Friday, February 17, 2017

This meeting is sponsored by: ACE Payroll

Early Tax Season Issues Roundtable Discussion

- Procedures for Sending Clients Tax Returns and Receipt of E-file Authorizations
- How Trump will Affect 2017 and Beyond Tax Planning – Review of Tax Proposals
- Getting More Out of Your Staff and Keeping Them Happy
- Tax Season Policies – Overtime, Meals, etc.

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

CPE: 2 Credits

Time: 8:00 AM – 10:00 AM (Be prompt!)

Place: On Parade Diner
7980 Jericho Turnpike, Woodbury

Cost:* $25 per person paid in advance
$30 per person (includes pre-registered) paying 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!

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Please note - meetings are subject to change. Notifications will be sent to all registered attendees via email should this occur.
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, April 27) or;

☐ I prefer to pay $____ at $30.00 per person at the door. (Walk-in’s may be limited due to space availability).

Checks are payable to NYSSCPA, Nassau Chapter.

Note: Please RSVP by phone, fax or e-mail as early as possible.

Name:

Firm Affiliation:

Address:

Telephone:

Email address:
The CFO & Financial Executives Committee welcomes CPAs in industry to participate in our monthly meetings. The CFO Committee organizes monthly, interactive learning experiences guided by 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.

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, VP Finance or the most senior financial person at their company.**

The CFO Committee meets on a monthly basis from September through May. Meetings are held at 8:00 AM at Deloitte’s office in Jericho. We plan two dates with the Suffolk Chapter which will be held in Melville.

**Seminar topics for the coming season will include:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Location (see below)</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/18/17</td>
<td>Cyber Security - Best Practices for Middle Market Companies</td>
<td>Uniondale / Chernoff Diamond</td>
</tr>
<tr>
<td>02/16/17</td>
<td>Forensic Accounting</td>
<td>Melville / Wells Fargo</td>
</tr>
<tr>
<td>03/22/17</td>
<td>Understanding ESOPS</td>
<td>Jericho / Deloitte</td>
</tr>
<tr>
<td>04/18/17</td>
<td>Corporate &amp; Board Governance</td>
<td>Jericho / Deloitte</td>
</tr>
</tbody>
</table>

**Meeting time & format:** 8:00 AM to 10:00 AM (2 CPE credits) – light breakfast served, $10 meeting fee

**Meeting locations:**
- Uniondale / Chernoff Diamond - 725 RXR Plaza, East Tower, Uniondale
- Melville / Wells Fargo - 58 South Service Rd, Melville - lower level
- Jericho / Deloitte - 2 Jericho Plaza, Jericho

**Committee Co-Chairs:**
- Joanne Krush, CPA, CFO SterlingRisk jkrush@sterlingrisk.com (516) 773-8605
- Anthony Aronica, CPA, VP Finance Lindenmeyr Munroe aaronica@lindenmeyr.com (631) 533-5015

*Please contact Anthony Aronica or Joanne Krush if you’d like more information.*
### NYSSCPA Small Firm MAP Meeting Topics 2016-2017*

*Effective July 1, 2016*

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Speaker/Moderator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Friday January 20, 2017</td>
<td>Review of Lease, Relocation Issues, or Give Your Office a Facelift</td>
<td>Peter S. Sanders, Esq. &amp; Renato Matos, Esq. of Capell Barnett Matalon &amp; Schoenfeld LLP</td>
</tr>
<tr>
<td>Friday February 17, 2017</td>
<td>Early Tax Season Issues — Roundtable Discussion <em>(Sponsored by Ace Payroll)</em></td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP®, CFS Eliot Lebenhart, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
</tr>
<tr>
<td>March 2017 — No Meeting — Tax Season</td>
<td></td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP®, CFS Eliot Lebenhart, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
</tr>
<tr>
<td>Friday April 21, 2017</td>
<td>Post-Tax Season Issues — Roundtable Discussion <em>(Sponsored by Ace Payroll)</em></td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP®, CFS Eliot Lebenhart, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
</tr>
<tr>
<td>Thursday May 18, 2017</td>
<td>M&amp;A Update — Due Diligence Checklist and More</td>
<td>Joel Sinkin of Transition Advisors, LLC</td>
</tr>
<tr>
<td>Thursday June 15, 2017</td>
<td>Peer Review — Preparing and Reviewing <em>(Sponsored by Ace Payroll)</em></td>
<td>Mark Lilling, CPA of Lilling &amp; Company CPAs Robert Mauro, CPA of STVK, LLP</td>
</tr>
</tbody>
</table>

All meetings will be held at On Parade Diner, 7980 Jericho Turnpike, Woodbury, NY 11797

Time: 8:00 AM - 10:00 AM (full breakfast included)
Cost: $25.00 per person, paid in advance
Cost: $30.00 for pre-registrations paying at the door – no exceptions

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

All meetings are held on Fridays unless otherwise noted.
*Please note: meeting dates, topics, and speakers are subject to change. Speaker(s) TBD
NYSSCPA Nassau - LITIGATION COMMITTEE

Upcoming Events*

JANUARY 2017
Geared toward all professionals, specifically those in management positions. **Topic:** Are You in Compliance with Valuation and Consulting Standards?

SPRING 2017
Geared toward all professionals — joint event with Suffolk Litigation and valuation committee. **Topic:** Mock Trial Including the Do’s and Don’ts in Court.

*For more information, contact Pasquale Rafanelli at PRafanelli@grassicpas.com
64TH ANNUAL ALL-DAY CONFERENCE

On Saturday, December 3, 2016, and Sunday, December 4, 2016, NYSSCPA Nassau Chapter held its 64th Annual All-Day Tax and Estate & Personal Financial Planning Conference. The joint committee conference was held at the Long Island Marriott Hotel & Conference Center, in Uniondale.

Robert Barnett, Scott Sanders, Christine Hallahan, Simon Hector, Lynne Fuentes, Robert Schaffer, Iola Damante

LEFT: Speaker Eric Kramer, CPA, Esq., Farrell Fritz, PC
Topic - Estate Tax Update
EVENT HIGHLIGHTS

Speaker Neil Katz, Esq., Katz, Bernstein & Katz, LLP
*Topic* - Federal and New York State Tax Updates

Speaker Joseph Endres, Esq., Hodgson Russ LLP.
*Topic* - New York State Tax Update

*Topic* - New York State Tax Game Show
**ABOVE (LEFT):** Speakers Jennifer Wynne, Esq. and Hana Boruchov, J.D., Tenenbaum Law, P.C.  
*Topic* - New York State Tax Game Show

**ABOVE (RIGHT):** Yvonne R. Cort, Esq., Capell Barnett Matalon & Schoenfeld LLP.  
*Topic* - Estate Tax Liens and Current Cases

**LEFT:** Joseph La Ferlita, Esq., Farrell Fritz, P.C.  
*Topic* - IRC sec 6166, 6161, and 642G Elections
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
☐ Employee Benefits
☐ Estate & Personal Financial Planning
☐ Financial Literacy
☐ Litigation & Forensic Service
☐ Management of Accounting Practice
☐ Medical & Other Professionals
☐ Membership
☐ Newsletter
☐ NextGen
☐ Practice Continuity
☐ Real Estate
☐ Other__

☐ Small Practice MAP
☐ Sponsorship
☐ Taxation
☐ Technology
☐ Women's Focus Group

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

Please forward your response to:
Natalie Verbanac, CPA  |  Marcum LLP
750 Third Ave, New York, NY 10017
Natalie.verbanac@marcumllp.com  |  Tel: (212) 485-5550

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

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https://www.facebook.com/NYSSCPANassau

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

SPONSORSHIP

If you wish to sponsor any Nassau Chapter or committee event, download our sponsorship contract here or contact

Vivian Levy
c/o Sanders Thaler Viola & Katz, LLP
350 Jericho Turnpike, Suite 1
Jericho, NY 11753
Phone: (516) 938-5219  |  Fax: (516) 938-0491
vivianlevy1@gmail.com

Chartered 1953
NASSAU CHAPTER
www.nysscpa.org
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) 656-0800
- 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., LL.M (Tax), CPA (IRS & NYS) (516) 465-5000
- Noelle T. Geiger, Esq. (IRS & NYS) (516) 336-2447
- Yvonne Cort, Esq. (IRS & NYS) (516) 931-8100
- 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

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**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 Sentinel Innovation
www.sentinelinnovation.com

**Lynne M. Fuentes, CPA | Fuentes & Angel CPAs LLC**
420 Jericho Tpke, Ste 321, Jericho, NY 11753 | Phone: (516) 656-0800
lynne@fuentesangelcpas.com

**Philip H. Kanyuk, CPA | Nussbaum, Yates, Berg, Klein & Wolpow, LLP**
445 Broadhollow Road, Melville, NY 11747 | Phone: (631) 845-5252
Philip.kanyuk@NYBKW.com

**Vivian Levy | NYSSCPA - Nassau Chapter**
c/o Sanders Thaler Viola & Katz, LLP
350 Jericho Turnpike, Suite 1, Jericho, NY 11753 | Phone: (516) 938-5219
vivianlevy1@gmail.com

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**Nassau Chapter Newsletter Deadlines**
All submissions are due the 1st of the month prior to issue date. Email submissions to:
vivianlevy1@gmail.com

- Newsletter: April ...........................March 1
- Newsletter: May ...........................April 1

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

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NYS Society of Certified Public Accountants
MAIL AND EMAIL ADDRESS 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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