At the start of this new year, we hope that you have had an opportunity to rest a bit before your busy season gets into full gear.

Our next major event will be mid-way through the busy season. Please mark your calendar for our Nassau/Suffolk Joint Chapter meeting in March with the Cooperation with the Bankers and Credit Grantors Committees – that event is usually extremely well attended and represents a one-night break during the busy season.

We are all looking forward to Spring and warm weather – it’s not too far off! As always, if the Society can be of any assistance to you please feel free to contact me at any time.

~ Mark A. Cirelli
Special Offers from the Suffolk Chapter

SPONSORSHIP PROGRAM
Here’s your chance to make the most of your membership! Sponsor one of our events and get in front of colleagues, referral sources, and potential clients.

Step One: Choose an event.
- golf outings
- networking events
- technical workshops

Step Two: Become a sponsor. At a cost of $1,000 you receive:
- recognition in the Suffolk Chapter newsletter
- logo/recognition in all event flyers
- opportunity to speak at the event
- booth or table display space

To take advantage of this great offer, contact one of our Sponsorship Chairs:
Paul Becht: (631) 719-3224; pbecht@hrrllp.com
John Shillingsford: (631) 434-9500; jshillingsford@avz.com

2012-13 SUBSCRIPTION PLAN
Become a subscriber and save as much as $300 on meetings! The tremendously discounted price of $99 covers the following chapter meetings:

- September 2012: Banker/CPA Event
- October 2012: Student Night
- October 2012: Town Hall Meeting/Ethics panel
- November 2012: To Be Determined
- March 2013: Banker/CPA Event
- May 2013: To Be Determined

Act now to get the full savings! Contact the Suffolk Chapter Treasurer:
Felix Russo, (631) 724-7900, frusso@cabcpa.com

Please make checks payable to NYSSCPA Suffolk Chapter and mail to:
Felix Russo, CPA
Charles A. Barragato & Co., LLP
9 Brooksite Drive
Smithtown, NY 11787
Now Accepting Nominations for the 2013-14 Suffolk Chapter Board

The Nominating Committee of the Suffolk Chapter has been set with the following as this year’s members:

1. Harold Deiters, CPA Committee Chairperson
2. Arnold Haskell, CPA
3. Robert Quarté, CPA

Alternate – Ken Cerini, CPA

The Nominating Committee is currently accepting nominations for Board and/or Executive Board positions for the upcoming fiscal year 6/1/13 through 5/31/14.

Nominations will be accepted through January 31, 2013.

The election will take place at the March 2013 Joint Chapter Meeting at the Crest Hollow Country Club.

Please forward nominations to:

Mr. Harold Deiters, CPA
c/o Holtz Rubenstein Reminick LLP
125 Baylis Road
Melville, NY 11747

Or email to – HDeiters@hrrllp.com
The Fiscal Cliff or How to Wait Until the Last Minute to Accomplish Very Little

By Robert L. Goldfarb, CPA, PFS, CGMA, DABFE, CFF, CFP

For the very first time in a very long time, probably more than 30 years, I was awake at midnight on New Year’s Eve, December 31, 2012. Generally, I am fast asleep at midnight on New Year’s Eve but this year I was too excited to fall asleep. Ok, you might be saying how I could be so excited about what Congress was going to do about the “Fiscal Cliff” that you kept you up waiting for an answer. Well, in an effort to be fully transparent, while your assumption is a good one it would be wrong. The truth is my wife and I were getting ready for a midnight 5K (3.1 miles) run on Long Island. The interesting thing is that when I got home from the race and the after-race party at about 2:10am I learned that the U.S. Senate (only moments earlier) had just approved the Taxpayer Relief Act of 2012 and everyone was now waiting for the House to vote their agreement or disagreement with the Act.

Now that I have had almost 48 hours to review the contents of the Act, I am writing this summary to try to enlighten you about some of the most significant aspects of the Act. Since time and space here are limited I cannot summarize the entire Act but I will review what I can - the Act itself is more than 150 pages in length.

As you know, had the Fiscal Cliff not been addressed with this, or another, tax act what would have happened is that the Bush-era tax cuts would have expired and we would have reverted back to the tax law as it was when President Clinton left office on January 20, 2001. The new law actually brought President Clinton's top tax rate back into play - the 39.6% rate (although technically, the top tax rate under President Clinton was actually 36% but there was that 10% surtax on the 36% bracket causing an effective tax rate of 39.6% on some taxable income). Additionally, the tax act retains the 35% bracket but does not reinstitute the old 36% rate. The interesting point here is that the 35% tax bracket exists for a very, very small group of taxpayers - the range of the bracket is from $398,750 of taxable income up to $400,000 of taxable income for single taxpayers. The bracket starts at the same point for HOH and MFJ taxpayers but stops at $425,000 and $450,000 respectively.

The tax act also raises the top capital gains rate from 15% to 20%. It does NOT eliminate the preferred capital gains rate applied to qualified dividends. The tax act did NOT eliminate the ZERO capital gains rate or 15% rate for taxpayers with lower taxable incomes. Taxpayers and tax advisors need to recall that while these new top tax rates (i.e. the 39.6% (income tax rates) and 20% capital gains tax rates) are being promoted as the top tax rates it is important not to forget the impact of the 2010 Affordable Care Act which would most likely add a 3.8% tax rate on Net Investment Income and/or .9% additional tax rate on earned income. This could effectively bring a taxpayer's top rates up to 40.7% on earned income and 23.8% on long-term capital gains.

To the surprise of most people Congress and President Obama agreed to leave the transfer tax (i.e. Estate and Gift taxes) exclusion amount at $5,000,000 subject to inflation which means that the 2012 exclusion amount remains at $5,120,000 subject to further inflation increases. The 2013 exclusion amount has been estimated to be $5,250,000 per taxpayer but we are awaiting the exact figure. Congress additionally retained the PORTABILITY provisions but increased the maximum tax rate from 35% to 40%.

(continued on next page)
While Congress made these provisions permanent it is not truly clear what the definition of permanent is! Ok, you say, what are you talking about? Congress has the ability, with the President's agreement, to change anything that they previously agreed was permanent at anytime they wish - even those provisions that they previously made "permanent". So why am I telling you this. While these provisions are permanent Congress, when they will be required to address spending cuts before March 1, 2013, could actually change these provisions as a result of those upcoming negotiations.

You will also recall that under the Clinton tax provisions there were provisions that eliminated the deduction for personal exemptions (commonly known as the "PEP" provisions) and provisions reducing the amount of deductible itemized deductions (also commonly known as the "PEASE" provisions). The Bush-era tax cuts phased-out the elimination of the personal exemptions and phased-out the reduction of the itemized deductions. The 2012 tax act reinstates the Clinton "PEP" elimination and "PEASE" reduction but these start at higher AGI levels then under the Clinton provisions. The personal exemptions will begin to phase-out when AGI exceeds $300,000. All personal exemptions phase out at a rate of 2% for every $2,500 or fraction thereof of AGI over the same $300,000 threshold amount. The itemized deductions phase out at the rate of 3% of AGI over the threshold amount but the reduction is not to exceed 80% of total itemized deductions.

Another important permanent "fix" that the 2012 Act addressed was the Alternative Minimum Tax (AMT). As you know, there have been a series of "patches" over the years. The most recent patch actually expired on December 31, 2011. The current Act increases the exemption amount and makes this patch retroactive to January 1, 2012. The new exemption amounts for 2012 are $78,750 for MFJ, $50,600 for Single and $39,375 for MFS. Without the patch included in this Tax Act the exemption amounts would have been $45,000 for MFJ, $33,750 for Single and $22,500 for MJS taxpayers. The 2013 projected exemption amounts are $80,750 for MJF, $51,900 for Single and $40,375 for MFS taxpayers.

Another individual tax provision that was extended and made retroactive relates to IRA distributions and charitable giving. Prior tax acts have provided for the tax-free IRA distributions to charities by individuals age 70½ and older up to a maximum of $100,000 per taxpayer, per year. This provision expired December 31, 2011 but was reinstated for 2012 and 2013. Two special transition rules were enacted due to the late passage of this Tax Act (passed by the Senate and House on January 1, 2013 and signed into law by the President the next day). The first transition rule allows for distributions made in January, 2013 to be recharacterized as if they were made on December 31, 2012. The other transition rule allows for distributions from IRAs to taxpayers made in December, 2012 to be tax free if the funds are transferred to a charity before February 1, 2013.

The last provision that I wanted to bring to your attention in this article relates to the so-called "Bonus Depreciation" and Small Business expensing provisions (Code Section 179). The new law renews the 50% bonus depreciation through 2013 in most cases. Additionally, the Code Section 179 small business expensing provision is also extended through 2013 with a $500,000 expensing allowance and a $2 million investment limitation. Without the enactment of this provision the expensing allowance would have taken a severe drop to $25,000 with an investment limitation of only $200,000.
Gerry Flynn, our Chapter's 16th President passed away New Years Eve, after a long illness. He is survived by his wife Lynne, and sons Gerald and Gregg, all of whom are CPAs.

Gerry earned his accounting degree from Fordham Univ and his Law degree from New York Law. At the time of his presidency, 1987-1988, he was Tax PIC, at the then, Coopers & Lybrand Melville office.

Gerry was very active in the Chapter and Society throughout his professional career. He took immense pride at being a CPA. He was buried on January 4, 2013.
Catching Up With...

Upcoming Events:

**Tax Updates: Your Company & the Fiscal Cliff**
Thursday January 17, 2013, 8:00 - 9:45 a.m.
At Empire National Bank, 1707 Vets Highway, Islandia
Speaker: Ernest P Smith, Senior Partner, Nawrocki Smith LLP
RSVP to Janet Verneuille, 631-881-5380, jverneuille@empirenb.com

**Bankruptcy Basics**
Thursday, February 21, 2013, 8:00 - 9:45 a.m.
At Valley National Bank, 580 Jericho Turnpike, Huntington Station
Speaker: Matthew V. Spero, Associate at Rivkin Radler, LLP
RSVP to Savina Indelicato, 631-979-0700, sindelicato@valleynationalbank.com

Earn 2 CPEs at each session – Sessions are free for NYSSCPA members.
Mark Your Calendar...

JANUARY 26, 2013

MARCH 21, 2013
Cooperation with Bankers and Other Credit Grantors Committee meeting. Joint Nassau/Suffolk Networking. Details on page 10.

JUNE 6, 2013
Employee Benefits Committee meeting: Auditing 401(k) Plans – Basic (8 CPE)

JUNE 17, 2013
Employee Benefits Committee meeting: Auditing 401(k) Plans – Advanced (8 CPE)

JUNE 21, 2013
SAVE THE DATE! Long Island Ducks Outing & Picnic. Details to follow.

AUGUST 8, 2013
Joint Suffolk/Nassau NYSSCPA Young CPA committee meeting: Super-Sized Networking Night. Details on page 11.

For up-to-the-minute chapter activities, visit www.nysscpa.org/leadership/listing.cfm?ID=130&App=150
You’re invited!

Nassau/Suffolk Chapter All-Day Estate and Personal Financial Planning Conference

Saturday, January 26, 2013
9:00 a.m. – 5:15 p.m.

at the Melville Marriott
1350 Walt Whitman Road, Melville

Members: $150 | Non-Members: $250

Who Should Attend?
Financial professionals who have basic knowledge of taxation and estate planning.

Course Objective:
To update participants on the impact of recent legislation and tax law changes, and to provide practical application in compliance.

Course Topics:
- Pension Planning of the Closely Held Business
- Bulletproofing Your Will
- Estate Planning for Real Estate Owners: Don't Forget the Income Tax Side
- Updates on Elder Law and Medicaid Planning
- Estate Planning Update for 2013 and Beyond
- Methods of Transferring the Closely Held Business and Commercial Real Estate
- Asset Protection and Preservation

8 CPE credits (Course code: 28603326)

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Firm: ____________________________
Address: ____________________________
City, State, Zip: ____________________________
Telephone: ____________________________
E-mail: ____________________________

Please register:
Online: www.nysscpa.org
OR by Phone: (800) 537-3635
OR by Fax: (866) 495-1354
OR Mail the registration form to:
Foundation for Accounting Education
P.O. Box 10490
Uniondale, NY 11555-0490
Networking with Bankers...

The Cooperation with Bankers and Other Credit Grantors Committee invites you to the

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

Thursday, March 21, 2013
Crest Hollow Country Club • Woodbury, NY

6:00 – 8:30 p.m.
Networking, cocktails, buffet dinner

Featured Speaker: State Senator Jack Martins

$60 in advance | $70 at the door (not pre-registered)

RSVP REQUIRED by March 14, 2013

Open to all NYSSCPA members, bankers, and other professionals

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

Name: __________________________________________
Firm: __________________________________________
Address: ________________________________________
City, State, Zip: _________________________________
Telephone: _____________________________________
E-mail: ________________________________

Please make checks payable to NYSSCPA Nassau Chapter and mail to:
Neal Korenberg, CPA
Castellano, Korenberg & Co., CPA’s, P.C.
313 W. Old Country Road, Ste. 1
Hicksville, New York 11801
(516) 937-9500
Cpinto@ck-co.com

I am a member of the □ Nassau □ Suffolk Chapter Subscription Program (check not enclosed).
Save the Date...

The Young CPAs Committees of the Suffolk and Nassau Chapters ask you to

Save the Date

Supersized Networking Event – Remix
Thursday, August 8, 2013
6:00 to 8:00 p.m.

Co-hosted by:

• Risk Management Associates, Young Professionals
• New York State Bar, 10th Judicial District
• Suffolk/Nassau Bar Association, Young Professionals

Please stay tuned for more details to come!

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Fun and Games - WonderWord

All the words below appear in this Mensa WonderWord puzzle (horizontally, vertically, diagonally, and backwards). When you find a word, highlight or circle its individual letters. After you've found all of the words, the leftover letters spell the WonderWord.

WONDERWORD CLUE: Earmuff Season

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WONDERWORD: Warmth

AGES  ELECTRONIC  HEADBAND  REDUCTION
BILSOM  EXTERNAL  INVENTION  SAFE
BRAND  FARMINGTON  NOISE  SHOP
CHESTER  FARMWIRE  NORTH  SOUND
CUPS  FAUX  ORIGINAL  SUEDE
DECIBELS  FIND  PADS  VELVET
EARCOVERS  FLEECE  PELTOR  WARMTH
EARCUSHIONS  FOLDS  PLUSH  WEAR
EARPOPS  FUR  PREVENTATIVE  WINTER
EARWARMERS  GREENWOOD  PROTECTION  WRAP

Check your answers in the next issue...
Get Involved and Help Make a Difference

COMMITTEE SERVICE APPLICATION

Thank you in advance for getting involved and ensuring the success of this chapter. Please rank the top 3 committees in which you have an interest:

- Accounting & Auditing
- Community Affairs
- Construction Contractors
- Cooperation with Attorneys
- Cooperation with Bankers and Other Credit Grantors
- Cooperation with Educational Institutions
- CPE/Professional Development
- Emerging Technologies
- Employee Benefits
- Estate/Financial Planning
- General Taxation
- Golf Outing
- Management of an Accounting Practice
- Members in Industry
- Membership Recruitment
- Not-for-Profit & Government Public Relations
- Real Estate & Construction
- Small Business
- Social
- Young CPAs

Name: ____________________________________________

Firm: ______________________________________________

Address: __________________________________________

City, State, Zip: ____________________________________

Telephone: _________________________________________

E-mail: _____________________________________________

Please forward your response to: Mark Cirelli, CPA • MCirelli@nysscpa.org
North Shore Wealth Mgmt. Advisors • 220 Lake Ave., Suite 6 • St. James, NY 11780

LOOK FOR THE NEXT ISSUE OF THE SUFFOLK CHAPTER NEWSLETTER IN MARCH!