By now I’m sure you are all well into your busy season and longing for the sunny and warm days of Spring. On that note, please make sure you mark your calendars for some of the upcoming biggest and best social events of the year, delivered to you by the Suffolk Chapter.

The Annual Spring Nassau Suffolk Joint Chapter meeting, hosted by the Cooperation with the Bankers and Credit Grantors Committee, is scheduled for March 21 at the Crest Hollow Country Club. Please make sure you register in advance for this one night break during the busy season. This event provides a forum for you to interact with contacts in the banking and financial community as well as your CPA friends and colleagues.

The Annual Banker/CPA Golf Outing is scheduled for May 13 in Bay Shore. Please find the enclosed registration flyer (page 14). This event provides a much-needed relaxing day for our members to have some fun, mixed with business. It has been a great event for many years and we would like to make this year’s event the biggest and best ever.

Don’t miss the Annual Membership Event scheduled for May 23 at Island Hills Golf Club. Please save the date and register in advance for this event. Details on page 16. There is no cost to members and you will have the opportunity to network with your fellow CPAs and find out how the Chapter can benefit you in your practice and your career.

Please take the time to add some (or all!) of the events, listed on page 11, to your calendar. We have over 3,000 members in the Suffolk Chapter and our success depends upon serving your needs – with meaningful, relevant, and timely events that are well attended. As always, if the Society can be of any assistance to you please feel free to contact me at any time at mcirelli@nysscpa.org.

~ 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 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

Firm: ____________________________________________
Address: __________________________________________
City, State, Zip: ______________________________________
Telephone: __________________________________________
E-mail: ____________________________________________

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

# of Subscriptions: ____________
(Can be used by any member of the firm)
Congratulations!

Report of the 2012-13 Nominating Committee

NOMINATING COMMITTEE:
Chairman: Harold L. Deiters III, CPA/ABV/CFF, CFE, CFFA
Committee Members: Arnold Haskell, CPA
               Robert Quarté, CPA
Alternate: Ken Cerini, CPA

The Nominating Committee is proud to announce the Slate for the 2013-2014 Year:

OFFICERS:
President-Elect Elizabeth A. Vuozzo, CPA
Vice President Felix Russo, CPA
Treasurer Brian Michels, CPA
Secretary Amanda Sexton, CPA, CFE

DIRECTORS:
John Hermus, CPA Two Year Term Ending 5/31/15
Thomas S. Pirro, CPA Two Year Term Ending 5/31/15
Pasquale Rafanelli, CPA, CFE Two Year Term Ending 5/31/15

The following are automatically selected:
Past President Mark A. Cirelli, CPA/PFS, CFP
President Lawrence C. Lucarelli, CPA

The election of the officers will take place at the Joint Chapter Meeting to be held on March 21, 2013 at the Crest Hollow Country Club, Woodbury, NY
Successor Liability: Let the Buyer of Corporate Assets Beware

Stuart Gordon, Matthew Spero, and Michael Cannata; Rivkin Radler LLP

As the economy continues its downward spiral, more and more companies are faced with increased liabilities that they simply cannot pay. When faced with this predicament, a majority of these companies will consider the more common options of developing payment plans with creditors or filing for bankruptcy protection. However, certain companies may believe that they can escape their financial obligations by simply conveying their assets to a newly-formed company owned by the same shareholders and employing the same personnel, while leaving the liabilities behind in a judgment proof shell. However, this strategy may run afoul of New York law.

Both New York law and common law support the general rule that a corporation that purchases the assets of another corporation is generally not liable for the seller’s liabilities. However, this general rule is subject to certain well-defined exceptions. Within the context of these exceptions, courts have held that the buyer of a corporation’s assets will be liable as its successor if: (1) it expressly or impliedly assumed the predecessor’s liability; (2) there was a consolidation or merger of seller and purchaser; (3) the purchasing corporation was a mere continuation of the selling corporation; or (4) the transaction is entered into fraudulently to escape obligations.

To the extent that a creditor can establish any one of the above exceptions, it is likely that a court will enforce against the successor company the obligations owed to that creditor by the predecessor company. A brief discussion of each exception is set forth below.

1. Express or Implied Assumption of Predecessor’s Liability
   Perhaps the least litigated of the four exceptions to the general rule against successor liability is the express or implied assumption of predecessor liability.

   As might be expected, a purchasing corporation that expressly agrees to assume the liabilities of a selling corporation will be held responsible for the seller’s liabilities. Indeed, a cursory analysis of the underlying asset purchase agreement (the operative document that memorializes the transfer of corporate assets) will often identify the existence of such an express agreement. However, this exception is less apparent in situations where there is no express agreement for the assumption of liabilities, but the purchasing corporation voluntarily pays certain debts of the selling corporation. In certain circumstances such payments, coupled with the existence of other external factors, can serve as a basis for a creditor to argue that the voluntary assumption of some debts by the purchasing corporation obligates the purchasing corporation to compensate creditors for all debts of the selling corporation.

   To determine whether an implied assumption of liabilities has occurred, the acquirer must manifest an intent to pay the debts of the selling business. This requires a case-by-case analysis of the facts and circumstances of the transaction. Importantly, the fact that a buying corporation has paid certain debts of the selling corporation on a voluntary basis is not, standing alone, grounds to find an implied assumption of liability. However, voluntary

(continued on next page)
debts payments coupled with admissions on the part of a buying corporation that it assumed liability for the predecessors' debt may yield a different result. The impact on the creditors of the selling corporation is also factored into the analysis.

2. Consolidation or Merger
The law treats the de facto merger as a traditional consolidation or merger and will hold the successor corporation responsible for the predecessor corporation's liabilities.

Courts conduct an analysis of four independent factors to determine whether businesses have engaged in a de facto merger. Under common law, the four hallmarks of a de facto merger are: (1) continuity of ownership; (2) cessation of ordinary business and dissolution of the acquired corporation as soon as possible; (3) assumption by the purchaser of the liabilities ordinarily necessary for the uninterrupted continuation of the business of the acquired corporation; and (4) continuity of management, personnel, physical location, assets, and general business operation.

Although the establishment of the first criterion is essential to a finding of a de facto merger, the court will balance each of the remaining factors before determining whether a de facto merger has taken place.

3. Mere Continuation of the Selling Corporation
The mere continuation exception seeks to address successor liability within the context of a corporate reorganization. To that end, successor liability will attach to the acquiring company if it is no more than a mere continuation of the selling company and the focus of the transaction is simply to effect a corporate reorganization. As stated by one court, “[t]he mere continuation exception refers to a continuation of the selling corporation in a different form, and not merely to a continuation of the seller's business. It applies where a purported asset sale is in effect a form of corporate reorganization.” In determining whether the purchasing corporation is a mere continuation of the selling corporation, courts look to several factors including: (1) a common identity of directors; (2) a common identity of stockholders; and (3) whether only one corporation exists at the conclusion of the transaction. A finding of successor liability is likely where the selling corporation ceases to exist after the transaction, as this is indicative of a corporate reorganization.

4. Fraudulent Transaction
A successor company will be responsible for the obligations of the predecessor company if a court determines that the transaction was entered into fraudulently in order for the predecessor to escape certain liabilities. To determine whether successor liability attaches under this exception, courts analyze certain “badges of fraud,” which include: 1) a close relationship among the parties to the transaction; 2) a secret and hasty transfer not in the usual course of business; 3) inadequacy of consideration; 4) the transferor's knowledge of the creditor's claim and the transferor's inability to pay it; 5) the use of dummies or fictitious parties; and 6) retention of control of the property by the transferor after the conveyance.

Conclusion
Businesses must carefully consider their course of conduct if they find themselves in situations where they are encumbered by liabilities that they simply cannot afford to pay. Acquiring companies must be mindful of the fact that any conduct that is perceived to be an attempt to defraud creditors will be scrutinized.
2012 Toys for Tots Campaign: 
After the Storm – A Rainbow

The entire Northeast region was devastated by the affects of Hurricane Sandy. So many of us were affected in a multitude of ways that changed our lives forever.

They say that after every storm, there is a beautiful rainbow. Well, the outpouring of generosity that was demonstrated by this past toy collection is certainly evidence that this saying is true. We are proud to once again have the largest pick up in Suffolk County!

On Friday, December 14, approximately 20 members of the United States Marine Corps Reserves from Amityville descended upon the offices of Sheehan and Company CPA, PC in Brightwaters with a tractor trailer as they had in past years. Over the years, the Marines have changed their method of pick up as the collection has grown in epic proportions. Years ago they arrived with a five-ton truck, then added rented vans, then a 7-ton truck, and now they come fully prepared with a tractor trailer.

The NYSSCPA Toys for Tots program has grown tremendously over the years. What began as a grassroots effort by the Suffolk Chapter Young CPA’s Committee in 1995 with ten member firms participating, has grown to encompass drop off sites in Nassau, Queens, Brooklyn and Manhattan in addition to Suffolk with over one hundred boxes.

As always, one of the key factors that contributed to the success of the 2012 Toys for Tots campaign was the support provided by Sheehan & Company, CPA, PC, member firms, local businesses, all branches of The First National Bank of Long Island, several branches of Valley National Bank, C.W. Post Accounting Society, and several client offices that participated in the drive. We were pleased to have members of the Long Island Railroad join our efforts this year as well.

This year we were extremely fortunate to have so many volunteers to the program, it is impossible to name them all without missing someone. Volunteers were needed to obtain boxes from grocery stores, assemble and wrap the boxes, distribute and pick the boxes up from the many locations, coordinate the collection efforts at each location, shop for toys, and arrange the collection for the Marines.

Several volunteers enlisted the efforts of their children this year and educated them on how to help those that are less fortunate.

Continued on next page
Over the course of the past 65 years (1947 – 2012), the Marines have distributed nearly a half a billion toys to close to 250 million needy children and the NYSSCPA-Suffolk Chapter has been an important part of the Long Island collection for the past 17 years. For several years, Marine Toys for Tots Foundation was ranked in the Chronicle of Philanthropy’s “Philanthropy 400.”

The committee extends their sincere appreciation to the following firms, local businesses and their employees and customers for helping make a difference this holiday season for underprivileged children on Long Island:

Albrecht, Viggiano, Zureck & Company, PC
Anthony Dushaj Esq.
Armao, Costa & Ricciardi CPAs PC
BDO Seidman
C.W. Post Accounting Society-Beta Alpha Psi
Castellano, Korenberg & Co., CPA's
Castle Financial Advisors, LLC
Cerini and Associates
Charles Barragato & Company
Covati and Janhsen, CPA's PC
C-Tech Collections
Cullen & Danowski, LLP
Dara's Chocolates
DeTolla & DeTolla DDS, LLP
Dr. Seymour
Fairfield Properties
First National Bank of Long Island
Forest Hills Financial Group
Frendolph Construction
Fuoco Group LLP
Gaseteria
Giambalvo, Giammarese, & Stalzer CPA, PC
Grassi & Co., CPAs, PC
GTJ REIT, Inc.
Guildnet
Holtz Rubenstein Reminick LLP
IGA – Fort Salonga
Isrealoff Trattner & Co. PC
JH Cohn
Johnson & Meyer, CPAs, LLP
Kids First Pediatrics
Knights of Columbus - Smithtown
Lambda Phi Sorority – St. John's University
Lighthouse 444 LP
Long Island Arrhythmia Associates
Long Island Railroad
Margolin, Winer & Evens LLP
Moomjian & Waite, LLP
New York Spine and Brain Surgery
Owen Petersen & Co. LLP
Phillip J Palladino CPA PC
Robert J. Eckhardt & Co., P.C.
Sabino & McIntyre CPA, PC
Satty Levine & Ciacco CPA, PC
Sheehan & Company, CPA, P.C.
SITA
Stony Brook University Medical Center
Storage America
Suffolk County District Attorney’s Office
Suffolk Ophthalmology
Synergy Gym - Massapequa
TD Bank
Topiderm, Inc.
Toys R Us – Bay Shore
Tutor Time – Smithtown
Valley National Bank
WeiserMazars, LLP
Westbury Partners
Wild Maney & Camera
Woodhaven Nursing Home
NYSSCPA/Newsday Tax Panel

In February, Rob Busweiler from the NYSSCPA recruited volunteers for a free tax help panel in conjunction with Newsday. NYSSCPA volunteers answered tax questions via a live web chat from Long Island residents and business owners. Similar programs run throughout the state during busy season, and this is the second year our chapter has participated.

Newsday hosted the live web chat and people logged on and asked their tax questions. The volunteer CPAs took turns answering the questions that were being submitted. Newsday had a tech support person in the room to make sure everything went smoothly.

The panel took place at Newsday's office in Melville on February 25 and 26. The first session focused on personal tax questions, and the second session focused on small business tax questions. Over the course of the two days the state society answered about 130 tax queries for Long Island residents.

You will be able to see many of the questions and answers from both days in a follow up story that is expected to run in the Sunday, March 10 business section of Newsday. Last year this story took up two full pages, so hopefully there will be another good story this year.

Thank you to all the volunteers from both the Suffolk and Nassau Chapters of the NYSSCPA.
Catching Up With...

Our tax update on January 17, “The Fiscal Cliff and Your Company,” was sponsored by and held at Empire National Bank in Ronkonkoma. The session was well attended and all appreciated the insights of John M. Spatola CPA/ABV/CFF, CVA, CFE, ATP of Nawrocki Smith, LLP.

We also had a meeting on February 21 at Valley National Bank (who also sponsored the event). The speakers, Matt Spero, Esq. and Stuart Gordon, Esq. of Rivkin Radler, informed the group about bankruptcy basics. Some comments were: “Very clear and informative” and “the speakers did an excellent job.”

We hope to see you at our next event, Thursday, March 21 at Valley National Bank in Huntington Station. Topic: Why PCI Compliance? PCI & IRS 6050W Compliance. Details on page 12.

We are proud to report that on Friday, January 18, the NYSSCPA's Nassau and Suffolk Chapter Taxation Committees held their first joint conference. The NYSSCPA statewide Personal Financial Planning Committee also joined in for part of this seminar via webinar from the NYSSCPA offices in Manhattan and by conference call from other locations. This seminar addressed extremely relevant topics in the current tax climate.

Robert S. Barnett CPA Esq. of Capell, Barnett, Matalon & Schoenfeld LLP, presented “Casualty Losses,” which so many attendees found to be informative and helpful for their clients in our area.

And Robert L. Goldfarb CPA of Schoenfeld, Mendelsohn, Goldfarb LLP presented on the “American Taxpayer Relief Act of 2012.” Mr. Goldfarb elaborated on the new act, which so many of us were anxiously anticipating.

The conference proved to be a great success thanks to our remarkable speakers and the participation of our members.
On January 10, the Suffolk Young CPAs Committee brought back its Networking and Casino Night. The event was held at the Smithtown Sheraton and gave attendees a fun environment to network with other professionals from a variety of backgrounds. Long Island Casino & Poker was on hand with blackjack, craps, and roulette and made sure everyone had a great time. Originally scheduled for early November, this event was rescheduled due to the aftermath of Hurricane Sandy - we were happy to see everyone make the new date! The event had 51 attendees.

The Committee sends a special thank you to Capital One for sponsoring this fun night!

The Young CPAs Committee provides a forum to assist younger members in the Society in becoming acclimated to the NYSSCPA and allows them to learn how to plan and organize events, develop their public speaking skills, establish a network among their peers, and participate in community service. Traditionally, the committee hosts three annual networking events, which are attended by CPAs, bankers, attorneys and other professionals. We support an annual Toys-for-Tots campaign and a Treats for Troops Drive to benefit U.S. soldiers. And, through our work with the Cooperation with Educational Institutions, our committee provides opportunities for members to reach out to college and high school students during student nights and high school visits.

For more information regarding our upcoming events or to join the Young CPAs Committee, please contact co-chairs John Hermus, jhermus@sheehancpa.com or Amanda Sexton, asexton@avz.com.
Mark Your Calendar...

**MARCH 21, 2013**
Members in Industry Committee meeting: PCI & IRS 6050W Compliance. Details on page 12.

**MARCH 21, 2013**

**APRIL 18, 2013**
Meeting of the Young CPAs Committee. At 8 a.m. at the Paradise Diner. More info: asexton@avz.com

**MAY 13, 2013**

**MAY 21, 2013**

**MAY 23, 2013**
Annual Membership Event. Details on page 16.

**JUNE 6, 2013**
Employee Benefits Committee meeting: Auditing 401(k) Plans – Basic (8 CPE). Details on page 17.

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

**JUNE 21, 2013**
Long Island Ducks Outing & Picnic. Details on page 18.

**AUGUST 8, 2013**

**SEPTEMBER 26, 2013**
Young Professionals Golf Classic. Details on page 20.

**NOVEMBER 14, 2013**
Technical Event with the Young CPAs of the Suffolk and Nassau Chapters. Details on page 21.

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

Committee Chairs!
Make sure to get all future meeting dates to Elizabeth A. Vuozzo at evuozzo@fuoco.com
PCI Compliance...

The Members in Industry Committee invites you

Why PCI Compliance?
PCI & IRS 6050W Compliance

Thursday, March 21, 2013
8:00 – 9:45 a.m.
(registration at 7:45 a.m.)

at Valley National Bank
580 Jericho Turnpike, Huntington Station

The Payment Card Industry (PCI) Data Security Standard is a set of requirements designed to ensure that ALL companies that process, store or transmit credit card information maintain a secure environment.

Speakers:
Andy Rosenberg, First Data
David Stein, Eisner Amper

Free to members  |  Light breakfast will be served

2 CPE Credits
Course Code: 29090321

RSVP:
to
Savina Indelicato
sindelicato@valleynationalbank.com
or (631) 979-0700

March/April 2013
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).

March/April 2013
Golf Season Begins!

The Committee on Cooperation with Bankers And Other Credit Grantors presents

NYSSCPA – Suffolk Chapter’s 42nd Annual Golf Outing

Monday, May 13, 2013
Southward Ho Country Club, Bay Shore

Check-In & Brunch 10:00 a.m.
Shot Gun Start 11:30 a.m.
Open Bar and Dinner 5:30 p.m.

Fee: $450 – Golf, Brunch and Dinner
     $200 – Cocktails and Dinner Only

The cost of the event includes $25, which will go towards the NYSSCPA Suffolk Chapter Accounting Scholarship Fund.

Raffles & Prizes  •  Inscribed “Suffolk Cup” awarded to the low gross golfer.

Mail checks (credit cards NOT accepted), payable to NYSSCPA Suffolk Chapter, to:
Irene Howell; AVZ & Co, PC, 25 Suffolk Court, Hauppauge, NY 11788

Questions?
Contact Outing Chairman Robert Quarté or Irene Howell at (631) 434-9500.
Calling All Bankers and CPAs...

The Suffolk Chapter Young CPA and Cooperation with Bankers Committees invite you to a

Banker/CPA Panel Discussion:
I Need a Loan. Now What?

Tuesday, May 21, 2013
6:00 – 9:00 p.m.

at the Smithtown Sheraton
110 Motor Parkway, Hauppauge

Speakers:

James Johnis | First National Bank of Long Island
Philip Ammirato | TD Bank
John Solensky | Empire National Bank

2 CPE Credits

Members: $40 | Non-Members: $45 | Students: $10

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

Please make checks payable to NYSSCPA Suffolk chapter and mail to:
Shawn Tracy
Perlman, Schleifer & Perrone, CPAs
1398 Deer Park Avenue
North Babylon, NY 11703
(631) 514-4055
stracy1@hotmail.com

March/April 2013
Attention All Members!

You are cordially invited to the NYSSCPA Suffolk Chapter

**Seventh Annual Membership Event**

Thursday, May 23, 2013
6:30 to 9:30 p.m.
at the Island Hills Country Club
Sayville, NY

All members are invited and encouraged to bring associates for an evening of:
- cocktails,
- dinner, and
- networking with peers and chapter leadership.

And it’s free for NYSSCPA members and non-members who are CPAs!

**RSVP**
to Lawrence C. Lucarelli, CPA, CFP:
lucarelli@avz.com
(631) 434-9500
You’re invited to the
NYSSCPA Suffolk
Employee Benefits Conference:

Auditing 401(k) Plans

Thursday, June 6, 2013
8:30 a.m. – 4:30 p.m.
(8:00 a.m. registration & breakfast)
at the Sheraton Long Island
110 Motor Parkway, Hauppauge

Members: $200 | Non-Members: $300

Course Description:
This course has been prepared to assist in auditing and reporting on the financial statements of a
401(k) defined contribution plan. It will help to identify and address the uniqueness of these types of
audits. Audit requirements and techniques will be emphasized.

Who Should Attend?
• Accountants in public practice who are new
to auditing 401(k) defined contribution plans.
• Practitioners with experience in this audit
specialty who want a “refresher” course on
audit technique.
• Plan sponsors/corporate accountants who
want an understanding of the audit process
and the types of questions and document
requests to anticipate.

Course Objectives and Highlights:
• Provide an understanding of the basic
features of 401(k) plans, including plan
administration, operation and reporting
requirements.
• Review the required audit procedures
for DOL limited scope audits and full
scope audits.
• Understand the risks associated with
benefit plan audits.
• Avoid common audit mistakes and
deficiencies.

Author and Discussion Leader Kendra G. Melnyk, CPA

8 CPE credits (Course code: 28108429)

Name: __________________________________________
Firm: ___________________________________________
Address: ________________________________________
City, State, Zip: ___________________________________
Telephone: ______________________________________
E-mail: _________________________________________
NYSSCPA Member? Y/N Member #_______________

Please register:
Online: www.nysscpa.org
OR by Phone: (212) 719-8383 or (800) 537-3635
OR by Fax: (666) 495-1354
OR Mail the registration form to:
Foundation for Accounting Education
P.O. Box 10490
Uniondale, NY 11555-0490

March/April 2013
Take Me Out to the Ball Game...

Suffolk Chapter’s 12th Annual Long Island Ducks Outing & Picnic

Long Island Ducks vs. Sugar Land Skeeters
Friday, June 21, 2013

Picnic + Ticket (10 years and older): $30 each
Picnic + Ticket (9 years and younger): $24 each
Ticket only: $10 each

The event will begin at 5:30 p.m. with an “all you can eat” picnic buffet – hamburgers, hot dogs, chicken & ribs. The game will follow immediately, at 7:25 p.m. Come to the ballpark and support Suffolk County’s own minor league baseball team and have fun with your fellow Suffolk Chapter CPAs and their families.

THIS EVENT IS USUALLY A SELL-OUT! We need to provide a final head count by Wednesday, May 8, 2013, so don’t delay.

E-mail your reservation now to Frank Tucker: FTucker@sheehancpa.com
Then, mail in your payment with the form below.

Tickets will be mailed to you the week of May 27. Please call if you’ve not received your tickets by June 14.
Super-Size It...

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

Super-Sized Networking Event – REMIX!

Thursday, August 8, 2013
6:00 p.m. – 8:00 p.m.

at Kodiaks
Farmingdale, NY

$35 per person

Come to this strictly social event to mingle with your peers, including:

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

Passed hors d’oeuvres! Open bar!

Name: __________________________________________
Firm: ___________________________________________
Address: _________________________________________
City, State, Zip: __________________________________
Telephone: _______________________________________
E-mail: _______________________________________

Please make checks payable to NYSSCPA Suffolk Chapter and mail to:

Colleen Columbia
Holtz Rubenstein Reminick LLP
125 Baylis Road, Melville, NY 11747
Phone: (631) 719-3352
Fax: (631) 752-1742
ccolumbia@hrrllp.com
THE 18TH ANNUAL
YOUNG PROFESSIONALS GOLF CLASSIC

Thursday, September 26, 2013
Hamlet Willow Creek Golf & Country Club

7:30 a.m. Hot gourmet breakfast
8:30 a.m. Shotgun start
1:30 p.m. Cocktail hour, followed by dinner

Fabulous raffle prizes! Beat-the-hack competition! Lunch at the turn!

☐ GOLD SPONSORSHIP: $3,500
  Two foursomes
  Ball Marker and two hole sponsorships
  Beverage cart and Lunch sponsorships
  Tee sign at Beat-the-Hack hole
  Name/logo in event program
  Two pin flags
  48 raffle tickets

☐ SILVER SPONSORSHIP: $2,000
  One foursome
  Breakfast and two hole sponsorships
  Name/banner at registration table
  Name/logo in event program
  Pin flag
  24 raffle tickets

☐ BRONZE SPONSORSHIP: $1,500
  One foursome
  Two hole sponsorships and pin flag
  Name/logo in event program
  12 raffle tickets

☐ HOLE SPONSORSHIP: $150
  Tee sign displaying
  company logo and name

☐ INDIVIDUAL GOLFER: $250
  18 holes of golf, breakfast, lunch, cocktail hour, and dinner

  Name: __________________________
  Firm: __________________________
  Address: _________________________
  City, State, Zip: ___________________
  Telephone: _______________________
  E-mail: _________________________

☐ Please place me in a foursome

OR

☐ Preferred foursome listed below:
  Golfer #2: __________________
  Golfer #3: __________________
  Golfer #4: __________________

Note: Golfers listed will play together unless otherwise instructed

PLEASE REGISTER EARLY! 9/6/13 is the last day we can accept golfers!
For information, contact Michael D’Onofrio at (516) 931-8400 Ext. 42

Return this form by fax to (516) 670-5063; e-mail: mdonofrio@liadvantage.com; or mail to:
Michael D’Onofrio, Advantage Payroll, 215 North Main Street, Freeport, NY 11520

$25 PER GOLFER TO BENEFIT:

New York State Society of CPAs
Suffolk County Chapter
Save the Date...

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

Save the Date

Joint Technical Event with the Young CPAs of the Suffolk and Nassau Chapters

Thursday, November 14, 2013
6:00 to 9:00 p.m.

Please stay tuned for more details to come!

For information: Danielle Napolitano
danielle.napolitano@citi.com | (516) 296-5082

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Workforce Management Solutions
Fun and Games - Sudoku

4 7
 7 3 9
6 1 5 8 3
2 7 1
5 2 1 9
3 1 8
6 9 2 8 5
6 4 5
6 2

SOURCE: Web Sudoku

Check your answers in the next issue...

March/April 2013
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  ___ General Taxation
___ Community Affairs  ___ Golf Outing
___ Construction Contractors  ___ Management of an Accounting Practice
___ Cooperation with Attorneys  ___ Members in Industry
___ Cooperation with Bankers and Other Credit Grantors  ___ Not-for-Profit & Government Public Relations
___ Cooperation with Educational Institutions  ___ Real Estate & Construction
___ CPE/Professional Development  ___ Small Business
___ Emerging Technologies  ___ Social
___ Employee Benefits  ___ Young CPAs
___ Estate/Financial Planning

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 MAY!