Hope that your busy season is going well. Our profession can be a stressful one during tax and audit season. This season hasn’t been without some added challenges, from the IRS’ delayed start to some of the coldest, snowiest days we have seen in years.

Here are a few simple tips that I have found to help you survive the season.

*Have some work/life balance.* Take lunch outside the office. Don’t work to midnight every night and don’t work the entire weekend. Make some time for family and friends.

*Keep a positive attitude.* Being busy is exciting and makes the day fly by. Knowing that you are solving problems for clients is rewarding and helpful even during stressful times.

*Don’t stop exercising.* Our extended hours make us feel like skipping our exercise routine. But exercise is one of the best stress relievers there is. Even if you have to cut back on exercise, it is important not to stop completely.

*Get a good night’s sleep.* A good night’s sleep is the way to be rested, recovered, and ready for the day ahead.

*Eat healthy.* Try to avoid some of the constant food that seems to be available in the office.

I am sure you have some of your own methods to help make it through the season. Of course, the best way to get through busy season is to mark your calendar for some of the great events that the Society is planning in the spring!

(continued on page 2)
Looking forward to the Society's future events is a reminder that there is an end to the busy season.

The Banker CPA golf outing is a fun way to mark the end of busy season. See details on page 12. The Long Island Ducks picnic is another opportunity to relax and enjoy a night out. See page 14.

Also look for details on our Annual Membership Event. There is no cost to attend and you will have the opportunity to learn how the chapter can benefit you in your practice and career. Our technical events will be starting up as well. Please look at the calendar of events on page 11 for details on all of the Chapter upcoming events.

I look forward to seeing you at our upcoming events.

~ Larry Lucarelli
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
- informational seminars
- charitable events

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 our Sponsorship Chair:
Thomas S. Pirro: (631) 472-7637; tpirrocpa@optonline.net

2013-14 SUBSCRIPTION PLAN
Become a subscriber and save as much as $300 on meetings! The tremendously discounted price of $99 covers the following chapter meetings:

<table>
<thead>
<tr>
<th>Month</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>September</td>
<td>Banker/CPA Event</td>
</tr>
<tr>
<td>October</td>
<td>Student Night</td>
</tr>
<tr>
<td>October</td>
<td>Town Hall Meeting/Ethics panel</td>
</tr>
<tr>
<td>January</td>
<td>Not-for-Profit Event</td>
</tr>
<tr>
<td>January</td>
<td>Banker/CPA Event</td>
</tr>
<tr>
<td>May</td>
<td>To Be Determined</td>
</tr>
</tbody>
</table>

Act now to get the full savings! Contact the Suffolk Chapter Treasurer:
Brian Michels, (631) 665-7040, bmiche1s@sheehancompa.com

Firm: _________________________________
Address: _______________________________
City, State, Zip: _______________________
Telephone: _____________________________
E-mail: _______________________________
# of Subscriptions: __________
(Can be used by any member of the firm)

March/April 2014
Congratulations!

Report of the 2013-14 Nominating Committee

**NOMINATING COMMITTEE:**
Chairman: Mark A. Cirilli, CPA/PFS, CFP
Committee Members: Harold L. Deiters III, CPA/ABV/CFF, CFE, CFFA
Cynthia Barry, CPA
Alternate: Paul Becht, CPA

The Nominating Committee is proud to announce the Slate for the 2014-2015 Year:

**OFFICERS:**
- President-Elect: Felix Russo, CPA
- Vice President: Brian Michels, CPA
- Treasurer: Amanda Sexton, CPA, CFE
- Secretary: Melissa Hicks, CPA

**DIRECTOR:**
- Janet T. Verneuille, CPA Two Year Term Ending 5/31/16

The following are automatically selected:
- Past President: Lawrence C. Lucarelli, CPA
- President: Elizabeth A. Vuozzo, CPA

The election of the officers will take place at an upcoming chapter event.
Young CPAs and the Future of the NYSSCPA

By Amanda Sexton, Suffolk Chapter Treasurer

On January 15, the Suffolk and Nassau Chapter YCPAs met with the current NYSSCPA President, J. Michael Kirkland; Executive Director Joanne Barry; and Lisa Axisa, Director of Membership Recruitment and Retention at La Piazza in Melville to discuss the YCPAs, the value of the NYSSCPA and the future of the NYSSCPA.

There are currently approximately 51,000 Certified Public Accountants throughout New York State, of which approximately 29,000 are members of the NYSSCPA. As of May 2013, the Suffolk Chapter, one of 15 chapters in the state, consisted of approximately 2,000 members, or 7%, of the NYSSCPA’s total membership. The Nassau Chapter consisted of approximately 5,000 members, or 17% of the NYSSCPA’s total membership.

At the meeting, we discussed the “Young CPA” members (defined by the NYSSCPA as CPAs and CPA candidates who are either 1) under the age of 40 or 2) within the first 10 years of working in the accounting profession), and the fact that the membership is “aging” and that we need new members to get involved and become active.

Why?
We need active members to continue to:

1) Provide CPE courses at a discounted rate based on our topics of interest.

2) Support the value of the CPA license:
   a. As a society, we have a large say in the licensing fees that we have to pay to maintain our CPA license
   b. The NYSSCPA, as a group of 29,000 CPAs, should continuously write comment letters to the Financial Accounting Standards Board (FASB) to either encourage or discourage the FASB’s new pronouncements – no one individual CPA or even a large firm of 100 employees can meet the weight of 29,000 CPAs!

3) Provide the opportunities to enhance leadership and other soft skills, such as public speaking, organizational skills, delegating opportunities, team effort, etc.

Personally, I have benefited from the NYSSCPA by serving as a YCPA Co-Chair in the Suffolk Chapter. This has led to positions on the Chapter Executive Board and also allowed me to co-chair the statewide YCPA Conference Committee.

(continued...)
Young CPAs and the Future of the NYSSCPA

(continued from previous page)

Since then, my current Co-Chair, Danielle Napolitano, and I, have formed a new Committee within the Chapter – the Forensic and Valuation Services Committee, which started off very strong in its first fiscal year.

As a Chapter Board Member, I have heard that some employers are uncertain about getting their employees involved in the NYSSCPA because they are concerned about members “poaching” other members to come work at their firm. Our Chapter makes a strong effort to deter that type of behavior because that is not the purpose of the NYSSCPA – we are a membership organization and are here to help each other.

We also discussed the mix of professionals that attend our Chapter’s events. Many of our events include not only other accounting professionals, but also attorneys, bankers, insurance brokers, CPAs in private practice, and students.

Our Chapter makes a continuous effort to mix the different organizations that are active on Long Island, such as the Risk Management Association (RMA), the Association of Certified Fraud Examiners (ACFE) and the Financial Women’s Association (FWA).

How does this help us?
By opening our doors to other organizations, we are building relationships with other professionals that we can continue to work with and hopefully share clients with.

If you do not currently have employees involved in our Chapter’s YCPA Committee, please consider sending one or two employees to one of our YCPA events or Committee meetings.

The Committee welcomes new CPAs (or CPA candidates) and provides them with the same opportunities that we have been given.

For 2014, there are two Young CPA Conferences scheduled to benefit our members – one is in Rochester and the second is on Long Island at the Huntington Hilton in Melville – this is a great opportunity to get a taste for the Young CPAs, obtain discounted CPE credits and enhance your soft skills. The Long Island conference is scheduled for June 8th through June 10th – we would love to see some new faces there!

We would like to thank Michael, Joanne and Lisa for taking the time to have lunch with us. It’s amazing to have local support from such a large organization.
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 third 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 18 and 19. In prior years, one session focused on personal tax questions while the other focused on small business tax questions. This year, participants were allowed to ask their business or personal questions during the session most convenient for them. Between the two days, over 140 questions were answered.

Newsday has posted the full transcript of questions and answers on February 20, which can be viewed HERE. Then, Sunday, March 9, they ran a follow up story in their business section, which can be viewed HERE.

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

On January 23 the Members in Industry committee hosted a complementary two credit continuing education session at Empire National Bank in Islandia. Ernest Patrick Smith, CPA and John M. Spatola, CPA presented the committee’s Annual Update on Changes in Tax Law & the Economy. Discussion included a brief overview on the national and local economy.

Locally, the economic outlook continues to improve with observed job growth and decreased unemployment. The housing market remains strong, and confidence is increased. The Long Island unemployment rate, at 5.4%, was down substantially from the prior year, with professional, business services, health, and education jobs leading the job growth. Employment grew by 2.5% when compared to the prior year.

When measured last November, consumer confidence increased in both the metropolitan area and the State, year over year. The median price of loans on Long Island and the number of homes sold in both counties increased when compared to the prior year. Long Island housing market sales are outpacing the national sales trend.

The speakers updated the group on the American Taxpayer Relief Act of 2012, which primarily related to tax changes for 2013 and into the future. Tax rates, deductions and exemptions were reviewed. Tax provision extensions and the alternative minimum tax “permanent” exemption amount indexed for inflation were discussed. Updates to the estate and gift tax exemption amounts were explained. 2013 Obamacare tax increases for the hospital insurance tax and the Medicare tax were explained. The speakers closed with an overview of retirement pension law.

The session provided a useful summary of the “need to know” issues for members as we entered the tax filing season. Thanks to Ernie and John of Nawrocki Smith LLP for the leading the discussion and providing attendees with a copy of the pertinent information for future reference.

And thanks to our sponsors, Nawrocki Smith LLP and Empire National Bank.
Catching Up With...

On February 18, 2014, Jenner & Block filed an amicus brief (which you can read HERE) in the U.S. Supreme Court in the case of Brandon C. Clark and Heidi K. Heffron-Clark v. William J. Rameker, Trustee, et al. The Bankruptcy Code exempts a debtor’s “retirement funds” from claims of creditors. In Clark, the Supreme Court will decide whether that exemption applies to a retirement account that a debtor has inherited from its original owner.

The amicus brief, written on behalf of estate and tax expert Professor Seymour Goldberg, explains that the tax treatment of inherited retirement accounts differs substantially from accounts in the hands of their original owners.

For instance, individuals can invest money in their IRAs before payment of taxes during their working lives, but will be penalized if they remove those funds from the IRA before they reach retirement age. In contrast, inherited IRAs are taxed in precisely the opposite manner from IRAs. Whereas IRA owners are encouraged to add money to IRAs, nonspouse beneficiaries are prohibited from adding money to IRAs. And whereas IRA owners are generally prohibited from removing funds from their IRAs prior to retirement age without incurring a penalty, nonspouse beneficiaries are generally required to commence immediate distributions from inherited IRAs, even when they have not yet reached retirement age.

Because the Bankruptcy Code looks in part to tax law to define whether a “retirement account” is exempt from creditor’s claims, the amicus brief argues that these tax considerations demonstrate that inherited retirement funds should not be treated as exempt property against bankruptcy creditors. Indeed, inherited retirement accounts are better characterized as anti-retirement funds: they are structured so as to require immediate consumption of the funds rather than to promote future savings. As such, the brief argues that they are not “retirement funds” within the meaning of the Bankruptcy Code.
Catching Up With...

The Forensic and Valuation Services Committee kicked off its first social event on Thursday, January 9 at the office of Albrecht, Viggiano, Zureck & Company, P.C. in Hauppauge.

Nearly 30 attendees came out to “Network in the Tropics” and enjoyed healthy catering choices from Tropical Smoothie Café. Attendees included professionals from the fields of accounting, banking, IT services, insurance and law.

We'd like to thank Albrecht, Viggiano, Zureck & Company, P.C. for hosting our event, as well as our Committee for making this event possible!

If you or anyone you know is interested in getting involved in our Committee, please feel free to contact FVS Committee Co-Chairs Amanda Sexton or Danielle Napolitano.
Mark Your Calendar...

**MAY 12, 2014**
Banker/CPA Golf Outing.
Details on page 12.

**MAY 13, 2014**
Forensic & Valuation Services Committee meeting: The Theory and Calculation of Economic Damages.
Details on page 13.

**JUNE 13, 2014**
Long Island Ducks Outing & Picnic.
Details on page 14.

**SEPTEMBER 23, 2014**
Young Professionals Golf Classic.
Details on page 15.

For up-to-the-minute chapter activities: [www.nysscpa.org](http://www.nysscpa.org)

Search for the Suffolk Chapter under “About Us”

Committee Chairs!
Make sure to get all future meeting dates to Felix Russo at frusso@cabcpa.com
Golf Season Begins!

The Committee on Cooperation with Bankers And Other Credit Grantors presents

NYSSCPA – Suffolk Chapter’s 43rd Annual Golf Outing

Monday, May 12, 2014
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.

Golf, brunch, dinner: $450 per person
Cocktails, dinner only: $200 per person

Total amount enclosed: ______

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.
Calculating Economic Damages...

The NYSSCPA Suffolk Forensic and Valuation Services Committee invites you to

The Theory and Calculation of Economic Damages

Tuesday, May 13, 2014
6:00 to 9:00 p.m.
$40 per person
at Baker Tilly Virchow Krause, LLP
125 Baylis Road, Melville

Speakers:
Harold Deiters, CPA/ABV/CFF, CFE, MAFF | Baker Tilly Virchow Krause, LLP
Anthony Acampora, Esq. | Silverman Acampora LLP

Networking, food and refreshments!

2 CPE/CLE credits | Course code: 29085421

To register: mcohen@businessvalny.com.
For payment, see credit card / check instructions below.

Name: ____________________________________________________________________
Address: __________________________________________________________________
Telephone: _______________________E-mail: __________________________________
PAYING BY CREDIT CARD: Fax to (866) 495-1354
No credit card payments by mail!
* E-mail address is required for credit card payment confirmation.
Cardholder's Name:__________________________________________________________
Cardholder's Signature______________________________________________________
__ AMEX     __ MasterCard     __ Visa     __ Discover
Credit Card No._______________________________________________________________
Exp. Date_________________ Security Code___________________________
Total amount to be charged:  $ ______________________
PAYING BY CHECK
Mail checks, payable to NYSSCPA Suffolk Chapter, to:
Morton Cohen, CPA CFF CFE DABFA
Business Valuation Services, LLC
445 Broad Hollow Road, Suite 25
Melville, NY 11747-3669
(631) 952-1300
F: (631) 952-1305
mcohen@businessvalny.com
Take Me Out to the Ball Game...

Suffolk Chapter’s 13th Annual Long Island Ducks Outing & Picnic

Long Island Ducks vs. Bridgeport Bluefish
Friday, June 13, 2014

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 5:35 p.m. with an “all you can eat” picnic buffet – hamburgers, hot dogs, chicken & ribs. The game will follow immediately, at 7:05 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 7, 2014, so don’t delay.

E-mail your reservation now to Bill Huether: whuether@sheehancpa.com
Then, mail in your payment with the form below.

Tickets will be mailed to you the week of May 26. Please call if you’ve not received your tickets by June 13.

____ attendee(s) at $30; ____ attendee(s) at $24; ____ attendee(s) at $10 = _______ enclosed.
If more than one attendee, attach a list of names.

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

Please make checks payable to NYSSCPA Suffolk chapter and mail to:
William Huether
Sheehan & Company, CPA, P.C.
165 Orinoco Drive
Brightwaters, NY 11718-1304
(631) 665-7040
fax: (631) 665-7014
See You in September...

The NYSSCPA Suffolk Young CPAs Committee invites you to

**Save the Date**

It’s the 19th annual

**YOUNG PROFESSIONALS GOLF CLASSIC**

Tuesday, September 23, 2014

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

Please stay tuned for more details to come!
16. EXECUTIVE BOARD

Colleen Cappelli, CPA
John Hermus, CPA
Melissa Hicks, CPA
Thomas S. Pirro, CPA
Joel Schleifer, CPA
Advantage Group
Sheehan & Company CPAs, PC
Baker Tilly Virchow Krause, LLP
Thomas Pirro, CPA
Perelman, Schleifer, Perrone, CPAs
(631) 424-6100
cappelli@advantagegroupny.com
(631) 665-7040
jhermus@sheehancpa.com
(631) 719-3223
melissa.hicks@bakerlilly.com
(631) 868-3212
thepirrocpa@optonline.net

ACCOUNTING & AUDITING

Paul Becht, CPA
Michael T. Joy, CPA
Baker Tilly Virchow Krause, LLP
Raich Ende Malter & Co., LLP
(631) 719-3380
paul.becht@bakerlilly.com
(516) 228-9000
mjoy@rem-co.com

COORDINATION WITH ATTORNEYS

Lawrence C. Lucarelli, CPA
Albrecht, Viggiano, Zureck & Co., PC
(631) 434-9500
llucarelli@avz.com

COORDINATION WITH BANKERS & OTHER CREDIT GRANTORS

James LaRocca, CPA
Paul Bella, CPA
Marcum LLP
Gettys Marcus, CPA, PC.
(631) 414-4238
(516) 364-3390
jlarocca@marcumllp.com
pbella@gettymarcus.com

COORDINATION WITH EDUCATIONAL INSTITUTIONS

Melissa Hicks, CPA
Veronica Valdez, CPA
Baker Tilly Virchow Krause, LLP
Baker Tilly Virchow Krause, LLP
(631) 719-3223
(631) 719-3316
melissa.hicks@bakerlilly.com
veronica.valdez@bakerlilly.com

CONSTRUCTION CONTRACTORS & REAL ESTATE

Brian Michels, CPA
Sheehan & Company CPAs, PC
(631) 665-7040
bmichels@sheehancpa.com

EMERGING TECHNOLOGIES

Michael Muzzey, CPA
Equity Transfers, LLC
(516) 220-6580
mmuzzey@equitytransfers.com

EMPLOYEE BENEFITS

Mara Citrin, CPA
Tina Ibtsitsky, CPA
Felicia Paura, CPA
Albrecht, Viggiano, Zureck & Co., PC
Sheehan & Company CPAs, PC
(516) 984-4003
(631) 434-9500
(631) 665-7040
marac610@aol.com
tisbizsky@avz.com
fpaura@sheehancpa.com

ESTATE/FINANCIAL PLANNING

Mark A. Cirelli, CPA/PFS, CFP
Seymour Goldberg, CPA, MBA, JD
North Shore Wealth Management Advisors
Goldberg & Goldberg, PC.
(631) 780-5556
(516) 222-0422
macpca@optonline.net
info.goldbergira@gmail.com

FORENCE AND VALUATION SERVICES

Amanda Sexton, CPA/ABV, CFE
Daniele Napolitano, CPA
Elizabeth A. Vuozzo, CPA
Albrecht, Viggiano, Zureck & Co., PC
Sheehan & Company CPAs, PC
(631) 434-9500
(516) 360-1700
(631) 665-7040
asesxon@avz.com
knlkkas@avz.com
evuozzo@fuoco.com

GENERAL TAXATION

Kenneth Laks, CPA
Elizabeth A. Vuozzo, CPA
Albrecht, Viggiano, Zureck & Co., PC
Sheehan & Company CPAs, PC
(631) 434-9500
(516) 360-1700
(631) 665-7040
knlkkas@avz.com
evuozzo@fuoco.com

GOLF OUTING

John C. DeFalco, CPA
Robert T. Quarté, CPA
Albrecht, Viggiano, Zureck & Co., PC
(631) 665-7040
(631) 434-9500
jdefalco@sheehancpa.com
rquarte@avz.com

MEMBERS IN INDUSTRY

Janet T. Verneuille, CPA
Empire National Bank
(631) 881-5380
jverneuille@empiereb.com

MEMBERSHIP

Mark A. Cirelli, CPA/PFS, CFP
North Shore Wealth Management Advisors
(631) 780-5556
macpca@optonline.net

NOMINATING

Paul Becht, CPA
Baker Tilly Virchow Krause, LLP
(631) 719-3380
paul.becht@bakerlilly.com

NOT-FOR-PROFIT & GOVERNMENT ACCOUNTING & AUDITING

Kenneth R. Cerni, CPA
Joel Schleifer, CPA
Cerini & Associates, LLP
Perelman, Schleifer, Perrone, CPAs
(631) 582-1600
(516) 543-6660
kcerni@ceriniandassociates.com
thepirrocpa@optonline.net

PAC TRUSTEE REPRESENTING SUFFOLK

George Foundotos, CPA
Dowling College
(631) 265-6506
gtcpa@optimum.net

PUBLIC RELATIONS

Mark A. Cirelli, CPA/PFS, CFP
Felix Russo, CPA
North Shore Wealth Management Advisors
Charles Barragato & Co., LLP
(631) 780-5556
(631) 724-7900
macpca@optonline.net
frusso@cabcpa.com

SMALL BUSINESS

Deborah Werner, CPA
Thomas S. Pirro, CPA
Deborah Werner, CPA
Perelman, Schleifer, Perrone, CPAs
PC
(631) 321-6760
dwernercpa@yahoo.com
(631) 472-7637
thepirrocpa@optonline.net

STATE SOCIETY DIRECTOR REPRESENTING SUFFOLK

John Shillingsford, CPA
Albrecht, Viggiano, Zureck & Co., PC
(631) 665-7040
jshillingsford@avz.com

YOUNG CPA

Mark Hermus, CPA
David Oksenhorn, CPA
Sheehan & Company CPAs, PC
Marcum LLP
(631) 665-7040
jhermus@sheehancpa.com
(631) 414-4732
david.oksenhorn@marcumllp.com
Fun and Games - Crossword Puzzle

ACROSS
1) Lawn-trimming tool
6) Tavern beverage
10) On the summit of
14) Private's superior, informally
15) Very uncommon
16) Colt's mother
17) Guys-only gatherings
18) Enthusiastic
19) Ship's docking spot
20) Vote submitted by a vacationer
23) Sports defeat
24) Ripen
25) "It's freezing in here!"
29) Mined rock
33) Biblical boat builder
34) Stylist's shop
36) Bikini top
37) Office worker's calendar
41) Itty-bitty
42) Leaks slowly
43) Sneaky plan
44) Magazine execs.
45) Hardly any
46) Baggage carrier
48) Physique, for short
49) Barber's expertise
51) Northern lights, in meteorology
52) Strongly encourage
53) Santa's landing area
54) Start to bubble on a stove
55) Explorer Ponce de __
56) Digital music player
57) Manuscript enclosure: Abbr.
61) Was first on the trail

DOWN
1) Letter before tee
2) Computer input
3) Take suddenly
4) Omelet ingredients
5) Deal in secondhand goods
6) Misbehaving kids
7) What rain gutters hang from
8) One of the Great Lakes
9) Snoopy's aviator foe
10) More than enough of
11) What a dog wags
12) Black-and-white cookie
13) Smart-mouthed
21) Signal "yes" with one's head
22) Go-between
25) Very impressed
26) Sulked
27) Superheroes' garments
28) Expression of surprise
29) Bullring cheers
30) Approximately
31) Everyday writing
32) Cookie maker
34) One-pot dinner
35) Band's sound booster
38) "T ____ Trespass" (Grafton mystery)
39) Get sleepy in the afternoon, say
40) "It's freezing in here!"
46) Boston cream or Key lime
47) Citrus fruit
48) Giving too many orders
49) Vast crowd
50) Equipped for battle
51) Mimicked
52) Equipped for battle
53) Santa's landing area
54) Start to bubble on a stove
55) Explorer Ponce de __
56) Digital music player
57) Manuscript enclosure: Abbr.
61) Was first on the trail

Source: Newsday

Flip over for the ANSWERS...
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
___ Forensic and Valuation Services
___ General Taxation
___ Golf Outing
___ Management of 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: ________________________________________________________________________________

请将您的回复发送至：Lawrence Lucarelli, CPA • llucarelli@avz.com
Albrecht, Viggiano, Zureck & Co. • 25 Suffolk Court • Hauppauge, NY 11788

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

Felix Russo, CPA
c/o Charles A. Barragato & Co., LLP
9 Brooksite Drive
Smithtown, NY 11787