Can you believe it’s November? Where did the time go? It’s time to give thanks and start thinking about New Year’s resolutions. Tune up the snow blower and get out the gloves and scarves.

Now that the tax filing deadlines are somewhat behind us, it’s time to catch up on the CPE and networking we have been putting off for lack of time. November and December are jam packed with opportunities. It’s also not too late to purchase a subscription plan. See page 2 for details.

Lots of great networking opportunities, too, and you can find information about it all in this newsletter. The NextGen (a.k.a Young CPA) Committee is hosting a Casino and Networking Night at the Upsky Hotel in Hauppauge. Come try your luck! Details on page 7. All hands on deck for our Town Hall Meeting and Officers Visitation, with the 2014 Ethics update on November 13 (page 8).

The Members in Industry Committee is hosting an Affordable Care Act Update on November 14 (page 9), the Forensic and Valuation Committee’s next meeting, on forensic accounting, is November 19 (page 11), and the All Day Tax Update is December 13 (page 16).

This is also the 20th anniversary of the Toys for Tots drive! Pick-up is December 12, so there’s still plenty of time to organize a drive at your firm (page 15). Let’s remember those who are less fortunate than us. Please give generously.

Please support all of our hardworking committees and join us at as many of our educational and social events as possible. I hope to see you there.

I wish you a happy and healthy Thanksgiving. “Take the time to be thankful for everything you have. You can always have more but you could also have less.”

— Liz Vuozzo

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**THIS ISSUE**

- 2 | Special offers from the Suffolk Chapter
- 3-5 | Committee Reports
- 6 | Calendar of Events
- 19 | Contacting Us
- 20 | Fun & Games
- 21 | Time for YOU to Get Involved
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

2014-15 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 2014: Banker/CPA Event
- October 2014: Student Night
- November 2014: Managing Partner/Ethics Panel
- November 2014: Accounting & Auditing Event
- March 2015: Banker/CPA Event
- May 2015: To Be Determined

Act now to get the full savings! Contact the Suffolk Chapter Treasurer:
Amanda Sexton, (631) 434-9518, asexton@avz.com

Firm: ________________________________
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City, State, Zip: ________________________________
Telephone: ________________________________
E-mail: ________________________________
# of Subscriptions: __________
(Can be used by any member of the firm)
Committee Reports:
Cooperation with Attorneys

The Cooperation with Attorneys committee held an event on October 23 on Accountant and Attorney Cooperation in Tax Controversy Cases. Louis Vlahos from Farrell Fritz, P.C. and David Donnelly from Marcum, LLP both gave excellent presentations on their experiences with tax controversy issues and cases they have successfully resolved.

The event had strong attendance despite the morning rain and allowed people from both professions to learn about the area and meet and discuss common issues that affect our clients. Be sure to check this newsletter for future events being planned by the committee.

Cooperation with Bankers

The Suffolk Chapter’s Cooperation with Bankers and Other Credit Grantors Committee, together with the Nassau Chapter, held its semi-annual joint networking event on October 2. For the first time it was held at The Main Event in Farmingdale, NY, a local sports bar and restaurant.

We had a total of 91 attendees, which offered a good mix of professionals in accounting, banking, and other fields. The Main Event provided a pleasant and relaxed atmosphere, and attendees enjoyed the open bar and delicious appetizers, dinner and dessert…and the Vikings vs. Packers football game!

We look forward to the next event to be held on Thursday, January 29, 2015 at the Crest Hollow Country Club in Woodbury at 6pm. More details to come.
Committee Report: Members in Industry

The Members in Industry Committee hosted “Corporate Governance of Private Companies” on October 15th led by speaker Ernest Patrick Smith, CPA and Senior Partner at Nawrocki Smith LLP.

Thanks also to our sponsor, Empire National Bank.

Please plan to join us for the rest of our programs this year. Respond directly to JVerneuille@empirenb.com:

**November 14 | 8-10 a.m. – Affordable Care Act Update**
At Marcum LLP, 10 Melville Park Road, Melville
Speakers: Kevin Quinn and Jill Bergman of Chernoff Diamond
Joint Meeting with Nassau Chapter, $10 Admission Fee

**December 17 | 8-10 a.m. – Annual GAAP Update**
at Empire National Bank, 1707 Veterans Highway, Suite 8, Islandia
Speaker: Paul E. Becht of Baker Tilly Virchow Krause LLP

November 2014
Committee Report:
Not for Profit & Government A&A

The Not for Profit & Government Accounting and Auditing Committee met October 24, discussing the OMB Circular A-133 and the new revisions to it, known as OMB’s Uniform Guidance and related practice issues. The discussion was led by Stephen Antaki and Amanda Sexton of Albrecht, Viggiano, Zureck and Company, at their offices.

The discussion was very informative and enlightening and everyone came away with useful ideas for their practices. The meeting was well attended and the subject matter was quite timely.

Next month’s meeting:
November 14, 2014
at the offices of Cerini and Associates
3340 Veterans Memorial Highway in Bohemia

We will be discussing the new HIPAA rules, specifically as they relate to business associate agreements and how these changes will affect on our practices. If you do any accounting or auditing for clients receiving Medicaid funding, this is a must-attend meeting.

If you’re interested in attending any of our committee meetings please contact Joel Schleifer, CPA at theSchleif@aol.com to get on our mailing list. Looking forward to seeing you at our next meeting.
Mark Your Calendar...

NOVEMBER 6, 2014
NextGen (Young CPA) Casino and Networking Night. Details on page 7.

NOVEMBER 13, 2014
NYSSCPA Town Hall Meeting and Ethics Update. Details on page 8.

NOVEMBER 14, 2014
Members in Industry committee meeting: Affordable Care Act Update. Details on page 9.

NOVEMBER 17, 2014

NOVEMBER 19, 2014
Forensic and Valuation Services Committee meeting: Follow the Evidence Trail -- Introduction to Forensic Accounting. Details on page 11.

NOVEMBER 25, 2014
An Evening of NeTURKEYing with the NYSSCPA, AANG, and Nassau/Suffolk Bar Associations. Details on page 12.

DECEMBER 3, 2014
Forensic and Valuation Services Committee meeting: Advanced Business Valuation Discounts. Details on page 13.

DECEMBER 9, 2014
Employee Benefits Committee meeting: Department of Labor presentation. Details on page 14.

DECEMBER 12, 2014
20th Anniversary Toys for Tots Drive. Details on page 15.

DECEMBER 13, 2014
Suffolk Chapter Annual Tax Conference. Details on page 16.

DECEMBER 16, 2014
Estate & Financial Planning Committee meeting: Informal and Formal Estate Accountings. Details on page 17.

DECEMBER 17, 2014
Members in Industry Committee meeting: Annual GAAP Update. 8-10 a.m. at Empire National Bank, 1707 Vets Highway, Islandia.

DECEMBER 17, 2014
Real Estate and Construction Committee meeting: Surety Relationships, Bonding Capacity, and Construction F/S. Details on page 18.

For up-to-the-minute chapter activities: www.nysscpa.org
Search for the Suffolk Chapter under “About Us”

Committee Chairs!
Make sure to get all future meeting dates to Brian Michels at bMichels@Sheehancpa.com.
Testing Your Luck...

The NYSSCPA Suffolk Chapter NextGen Committee is bringing back their Casino and Networking Night!

**Casino and Networking Night!**

Thursday, November 6, 2014
6:00 – 9:00 p.m.
at the Upsky Hotel, Hauppauge

$55 per person

**Blackjack!**

**Craps!**

**Roulette!**

More Info: Brett Perna – bperna@sheehancpa.com

Name: ______________________________________ Firm: ______________________________________
Address: __________________________________________ City, State, Zip: ___________________________
Telephone: ______________________________________ E-mail*: ______________________________________

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Sheehan & Company, CPA PC
165 Orinoco Drive
Brightwaters, NY 11718
(631) 665-7040
Fax (631) 665-7014
bperna@sheehancpa.com
Hear Ye... Hear Ye...

The NYSSCPA Suffolk Accounting & Auditing Committee invites you to

NYSSCPA Town Hall Meeting and Ethics Update

Thursday, November 13, 2014
at Stonebridge Country Club
Smithtown

5:00 p.m. cocktail reception
6:00 p.m. dinner
6:45 p.m. annual visitation of NYSSCPA officers
7:00 p.m. ethics update

Please join us for our annual Town Meeting at which we will have the opportunity to hear from NYSSCPA officers about the Society and its current policies.

Following this will be a free 2-hour ethics CPE session.

2 CPE Credits in Ethics

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Elizabeth A. Vuozzo, CPA
Fuoco Group LLP
200 Parkway Drive South, Suite 302
Hauppauge, NY 11788
Tel: (631) 870-3906
Fax: (631) 870-3956
evuoza@fuoco.com

I am a member of the ___ Suffolk ___ Nassau Chapter Subscription Program (check not enclosed).
Prepping for 2015

The NYSSCPA Suffolk Members in Industry Committee along with the Nassau CFO Committee invites you

Affordable Care Act – Update and 2015 Planning

Friday, November 14, 2014
8 – 10 a.m.
at Marcum LLP, 10 Melville Park Road, Melville
$10 per person

Discussion leaders:
Jill Bergman & Kevin Quinn, Chernoff Diamond

2 CPE credits | Course code: 29036517

To register: JVerneuille@empirenbb.com
Important Benefits Concepts...

The NYSSCPA Suffolk Employee Benefits Committee invites you

Using Insurance as a Business Strategy
Planning Concepts for PPACA
(Patient Protection and Affordable Care Act)

Monday, November 17, 2014
8:30 – 10:30 a.m. (8 a.m. registration and breakfast)
at Professional Group Plans, Inc.
225 Wireless Blvd., 2nd floor, Hauppauge

Speakers:
Bruce Ghessi CPA, Alemax Inc.
JT Minoque, PGP Benefit Inc.
Nick Tzoumas, North Shore Benefit Services LLC
Marc Belletsky JD, CLU ChFC, Mass Mutual Insurance Co.
George T. Chiungos, Genworth Life Insurance Co.

2 CPE credits in taxation

To register: www.NYSSCPA.org

For more information:
Bruce Ghessi, bruce@ghessi.com
Forensic Accounting 101...

The Suffolk Chapter Forensic & Valuation Services Committee along with the RMA Young Professionals invite you to

Follow the Evidence Trail
Looking for Clues in the Numbers:
An Introduction into Forensic Accounting

Wednesday, November 19, 2014
6:00 to 9:00 p.m.
at Upsky Long Island Hotel
(formerly Smithtown Sheraton)
$60 per person
Includes dinner, beer/wine and dessert

RSVP by 11/13/14 | 2 CPE credits

To register: wvalentino@cohengreve.com

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wvalentino@cohengreve.com

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Wine Tasting and NetTURKEYing...

An Evening of NeTURKEYing
At a Wine Tasting Reception

The NYSSCPA Suffolk and Nassau Chapters, along with the Attorney/Accountant Networking Group and the Nassau & Suffolk Bar Associations invite you to

YAM it up with colleagues and associates, STUFFING your pockets with business cards of new contacts you are sure to meet.

Make the PILGRIMAGE to the Carlyle at the Palace
1600 Round Swamp Road, Plainview

Tuesday, November 25, 2014 from 6 to 9 p.m.

Please Bring Canned Good Donations for Island Harvest

$60 per person, $70 at the door

Name: ________________________________
Firm: _________________________________
Address: ______________________________
City, State, Zip: _______________________
Telephone: ___________________________
E-mail: ______________________________

I am an Attorney _____ Accountant _____
Business Valuation Workshop…

The NYSSCPA Suffolk Forensic and Valuation Services Committee invites you to

Discount for Lack of Marketability of Privately-Held Companies:
Advanced Business Valuation

Wednesday, December 3, 2014, 6:00 – 9:00 p.m.
at Albrecht, Viggiano, Zureck & Co., 25 Suffolk Court, Hauppauge
$50 per person

Speaker:
Brian K. Pearson, CPA, ABV, CFF, PFS, ASA, Valuation Advisors, LLC

2 CPE credits | Dinner & networking

Name: ____________________________________________________________
Address: ________________________________________________________________________
Telephone: _______________________ E-mail*: ________________________________

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Nawrocki Smith LLP
290 Broad Hollow Road, Suite 115E
Melville, New York 11747
(631) 756-9500 | Fax (631) 756-9818
cjankowski@ nsllpcpa.com
A Discussion with the DOL

The NYSSCPA Suffolk Employee Benefits Committee invites you to a Department of Labor Presentation with Nichelle Langone, Department of Labor – Employee Benefits Security Administration.

Tuesday, December 9, 2014
9:00 a.m. – 12:00 noon (8:30 registration, breakfast)
at ADP, 2 Huntington Quadrangle, Melville

Topics:
- What to Expect from an EBSA Investigation
- “Getting it Right” – Know Your Fiduciary Responsibility
- Participant and Fiduciary Level Fee Disclosures

Free! 3 CPE credits (Course code 29085514)

To register: www.NYSSCPA.org

For more information:
Tina Isbitsky, tisbitsky@avz.com
Our 20th Year!

The Young CPAs Committee proudly announces the 20th Anniversary TOYS FOR TOTS Toy Drive to benefit the U.S. Marine Corps’ Toys for Tots Program.

The holidays are just around the corner! Please help us share the magic of the holiday season with the needy children of Long Island by participating in this year’s drive.

Promotional materials and drop-off boxes will be available in the beginning of November.

The ceremonial pick up of the toys by the USMC is scheduled for FRIDAY, DECEMBER 12TH at the offices of Sheehan & Company, CPA PC.

For more information regarding this wonderful event, please contact:

Cynthia Finn Barry, CPA
Sheehan & Company CPA PC
165 Orinoco Drive, Brightwaters, NY 11718
Telephone: (631) 665-7040; Fax: (631) 665-7014
Email: cbarry@sheehancpa.com
Calling All Tax Practitioners...

Suffolk Chapter Annual Tax Conference

Saturday, December 13, 2014
8:30 a.m. – 4:30 p.m. (Check in at 8:00 a.m.)

at Islandia Marriott Long Island
3635 Express Drive North, Islandia

$150 Members | $250 Non-Members

To register: www.nysscpa.org or call 800-537-3635

Topics:

- **2014 Federal Tax Update**: Robert Katz, JD, LLM, Senior Partner, Katz, Bernstein & Katz, LLP
- **2014 New York State Tax Update**: Mark Klein, Esq., Partner, Hodgson Russ LLP
- **FBAR and FATCA Update**: Eric L. Morgenthal, CPA, Esq., Law Office of Eric L. Morgenthal, PLLC
- **Sales Tax Issues**: Louis Vlahos, Esq., Partner and Lead Tax Attorney, Farrell Fritz, PC.
- **Residency Issues in New York**: Karen J. Tenenbaum, CPA, Esq., LLM, Tenenbaum Law, PC
- **Effects of the New Medicare Tax**: Alan E. Weiner, CPA, JD, LLM, Partner Emeritus, Baker Tilly Virchow Krause, LLP

Participants will receive a FREE ADP-sponsored 2015 U.S. Master Tax Guide.

8 CPE credits (Course code: 28608425)
Estate Accounting

The NYSSCPA Suffolk Chapter
Estate & Financial Planning Committee presents

Informal and Formal Estate Accountings:
What the Practitioner Should Know

Tuesday, December 16, 2014
9:00 – 11:00 a.m.
(8:30 a.m. Registration & Light Breakfast)

at Capital One Bank, Executive Dining Room
275 Broad Hollow Road, Melville

Free! (Enrollment limited to the first 30 registrants.)

Speakers:
Lori A. Sullivan | Principal Law Secretary to the Hon. Edward W. McCarty III, Surrogate of Nassau County
Rudolf J. Karvay, Esq. | Partner Berkman, Henoch, Peterson, Peddy & Fenchel, P.C.

Moderator: Seymour Goldberg, CPA, MBA, JD | Goldberg & Goldberg, P.C.

Level: Intermediate
Prerequisite: Basic knowledge of estate planning
Method of Presentation: Lecture, questions and answers
Subject Area: Specialized knowledge
Learning Objective: To acquire knowledge of fiduciary estate accountings in New York State

2 CPE Credits (Course code: 29085511)
Specialized Knowledge

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

Please e-mail registration form to:
info.goldbergira@gmail.com
Seymour Goldberg
Goldberg & Goldberg, P.C.
20 Crossways Park North, Suite 412
Woodbury, New York 11797
516-222-0422

November 2014
The NYSSCPA Suffolk Real Estate and Construction Committee invites you to attend our free seminar on Surety Relationships, Bonding Capacity, and Financial Statement Reporting.

**Surety Relationships, Bonding Capacity, and Financial Statement Reporting**

**Wednesday, December 17, 2014**

**9:00 – 10:30 a.m.** (8:30 a.m. registration and light breakfast)

at Sheehan & Company; 165 Orinoco Drive, Brightwaters

**Speaker:**
Vincent Walsh, CPCU  
Senior VP,  
Construction Services Group  
Alliant Insurance Services, Inc.

**Topics:**
- The importance of maintaining a bonding relationship  
- Help your bonding agent help you  
- Financial statement reporting  
- How can contractors improve their bonding capacity

**Free! 2 CPE credits | Seating limited.**

**To register:** bmichels@sheehancpa.com

For more information:
Brian Michels, (631) 665-7040 ext. 317

For more information, contact Brian Michels at (631) 665-7040 ext. 317.
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david.oksenhorn@marcumllp.com

November 2014
### Fun and Games – Sudoku

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SOURCE: Web Sudoku

**Flip over for the ANSWERS...**
Get Involved with NYSSCPA Suffolk 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:

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Name: ___________________________________________________________________________________
Firm: ___________________________________________________________________________________
Address: _________________________________________________________________________________
City, State, Zip: ____________________________________________________________________________
Telephone: _______________________________________________________________________________
E-mail: ________________________________________________________________________________

*Please forward your response to:* Elizabeth A. Vuozzo, CPA | evuozzo@fuoco.com
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LOOK FOR THE NEXT ISSUE OF THE SUFFOLK CHAPTER NEWSLETTER IN DECEMBER!