Hello all, and welcome to October, the official start of fall. Falling leaves and a rainbow of colors line our streets and landscapes, as we scramble to finalize the last of the extensions before the 15th. When did busy season creep into all year long? Somewhere along the way we’ve lost the “down time” we all used to look forward to. Oh well... if someone has the answer let me know.

As we head into the cooler weather, our committees are working overtime to bring you social and educational events. The Members in Industry Committee held a session on preparing for the future (see details on page 8). The NextGen Committee held its annual Young Professionals Golf Classic. It was a sellout crowd, a beautiful day, with great prizes, and a good time was had by all. See page 7 for details.

And it was a great time at the Cooperation with Bankers networking event on October 2, with a new venue, and some new faces.

Please look into our upcoming events. To name just a few... the NextGen Committee is holding a Casino and Networking Night on November 6. Don’t miss the annual NYSSCPA Town Hall and Ethics Update on November 13. And the All Day Tax Update and the Accounting and Auditing Update. More details on these in this newsletter, so sign up!

I don’t mean to sound like a broken record, but the best way to attend all of our educational and social events is through our 2014-2015 subscription plan. It covers six events and it’s a saving of almost $300. See page 2 and sign up soon.

I bring my letter to an early close; too many tax returns are piled on my desk.

Be well all. Till next month...

— Liz Vuozzo
Special Offers from the Suffolk Chapter

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

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

Firm: ____________________________________________  Address: __________________________________________
City, State, Zip: ____________________________________  Telephone: ________________________________
E-mail: ____________________________________________  # of Subscriptions: __________
(Can be used by any member of the firm)

To contact a committee chair, see page 22.
On Saturday, September 27, 14 members from the Suffolk Chapter NextGen Committee (a.k.a. Young CPAs) gathered to help Keep Islip Clean preserve our coastline through a beach cleanup at the Bay Shore Marina.

Keep Islip Clean is a non-profit affiliate of the nationwide organization Keep America Beautiful, Inc., which also has 400 other affiliates across the country. Keep Islip Clean has developed many programs to help achieve a quality of life for Islip residents and to conserve the Town of Islip’s beauty. Keep Islip Clean volunteers work on various projects, ranging from beach cleanups to cleaning littered roadways, and removing graffiti from walls and buildings. Every September, Keep Islip Clean sponsors groups to participate in the American Littoral Society/Ocean Conservancy Annual International Coastal Cleanup, which aims to help preserve our coastlines and waterways. This worldwide effort, which has spread to over 100 countries, has helped collect over 12.3 million pounds of trash last year alone.

That morning, members of the NextGen Committee met in the parking lot of the Bay Shore Marina, eager to help collect debris scattered across the shoreline. After gearing up for the cleanup, members split up into four teams, all of which were assigned to a different area of the marina. Each team consisted of at least one member picking up the trash, the other holding the garbage bag, and the third member recording data. The data cards provided by Keep Islip Clean included a count of what was collected during the cleanup process. The data collected was then passed on to Ocean Conservancy and other ocean and environmental organizations to analyze trends. Trends help these organizations figure out what types of garbage are the most harmful and how to keep them out of the ocean.

The NextGen Committee members helped collect over 15 pounds of trash, including 1,000 cigarette butts. Several Town of Islip residents thanked them for their generosity and hard work. Overall, it was a great day and a rewarding way to give back to the local community.
529 and Other College Savings Plans: Which to Choose?

By Daniel G. Mazzola, CFA, CPA | American Portfolios Advisors Inc.

An article in the Wall St. Journal featured two financial advisors debating the idea of whether parents should pay for their child’s college education. One advisor asserted that parents should contribute, as not doing so leaves such a child with crippling debt when s/he finishes and begins life as an adult. Another advisor rejected that notion, proclaiming that by making the child responsible, s/he will become smarter consumers, choosing less extravagant schools and more practical areas of study. Additionally, parents bearing the expense put their own futures at risk, by diverting money away from retirement savings. It would be imprudent to make sweeping statements about such a personal issue, and each family’s unique situation will determine the proper course of action when it comes to paying for college. The choice of which investment vehicle parents should use for college savings, however, is not so exclusive and, as such, appropriate for review.

A popular and effective way to save for college is through a 529 Savings Plan. Approximately 10.3 million individuals have established 529 Plans, and these accounts were holding $204 billion in assets at year-end 2013. A 529 Plan allows the college saver to set up an account for a student/beneficiary, with the earnings from the account accruing tax-free. Withdrawals from the account are not subject to tax liability as long as the money is used for qualified expenses such as tuition and room/board. Distributions not used for college expenses are considered income and subject to taxation. It is noteworthy that the account owner may change the beneficiary at any time without tax consequences. An account set up for a beneficiary who decides to forego the college experience may be used for another family member instead.

While all 529 plans feature the same tax-free accumulation and distribution characteristics, there are differences among plans that are worth examining. 48 states, including New York, provide an opportunity to invest in their own specific 529 savings plan. Some states reward investors for using its vehicle, although these benefits typically go only to state residents. For example, denizens of New York who contribute to the NY 529 plan can lower their state adjusted gross income by the amount of the deposit, with reductions limited to $10,000 for a married couple and $5000 for a single taxpayer. Thus a married couple in the 6.45% tax bracket [taxable (continued...)]
Income between $41,000 and $154,000 who contribute $10,000 to a New York-based 529 Plan will enjoy a $645 decrease in their state tax liability.

It is important to know that need-based financial aid for college does not depend solely on family income; eligibility is also based on how much the family has saved, and what instrument is used to harbor the savings. The federal government uses a number, the Expected Family Contribution, to determine how much a family is considered to have available to put towards college costs for that year. Financial aid formulas weigh assets differently, depending on whether they are owned by the parent or the child. Under the current formula, children must contribute 20% of their resources to college before being afforded assistance, while parents contribute only 5.64%. Custodial accounts are considered assets of the child, so a child with $10,000 in a UTMA account would have to expend $2000 towards college. That child’s parents with $10,000 in a bank account registered under their name would only have to use $564 of that money. Qualified retirement holdings such as traditional IRAs, Roth IRAs and 401Ks are not considered assets when ascertaining financial aid eligibility.

Financial aid computations treat 529 Plans as assets of the parent, so long as the child beneficiary is listed as a dependent on the parent’s tax return. 529 Plans owned by someone other than a parent are not counted as assets for financial aid eligibility. This has led many grandparents wishing to contribute to a child’s education to set up an account in their name, rather than simply add to an account established and owned by a parent. A 529 Plan with a grandparent as a registered owner could, however, have significant impact on aid eligibility for the beneficiary. Payouts from a 529 Plan owned by a grandparent are viewed as untaxed income to the beneficiary on the subsequent year’s application for financial aid, so a $20,000 withdrawal would reduce assistance by $10,000. Those who are thinking about merely altering the registration to avoid the assessment should be aware that New York State does not allow grandparents to transfer ownership of a 529 Plan to parents. A way to work around the penalty is to wait until the beneficiary’s senior year to take a distribution from the grandparent-owned 529 plan. Assuming the student does not go to graduate school, there will be no more financial aid filings to be disaffected.

New York State offers two 529 Savings Plans that qualify for tax benefits. One features mutual funds managed by Vanguard and is sold to investors (continued...)
529 and Other Savings Plans (cont’d)

directly, while the other uses funds managed by JP Morgan and is purchased through an investment advisor. The 529 Plan sponsored by JP Morgan is more costly because of a sales commission paid to brokers who market the plans. The choice of plan depends on whether or not the saver needs the services of a financial advisor. The investment professional who successfully navigates the fluctuations of the capital markets and delivers a positive investment experience is of great benefit and worth the added expense of the JP Morgan 529 Savings Plan.

The investment results of 2013 reinforce the importance of carefully assessing the options when selecting a 529 Plan, as plans with heavy bond allocations did not fare as well as those with significant equity positions. Logic would suggest that as most states offer their own particular 529 plan, investment choices would vary, as directed by the specific manager employed. It is common for a state/investment manager to offer an age-based option that becomes more conservative as the child ages. Savers may not be aware, however, that fund managers assign different allocations to stock and bonds for similar age-based options. For example, Vanguard’s NY 529 Plan has three age-based portfolios for beneficiaries ages 16-18, with only the “aggressive” of these investing in equities, with a 25% weighting. JP Morgan’s NY 529 Plan has a similar age-based portfolio (15-17) which keeps 33% of the portfolio in stocks. It is imperative for savers to perform the necessary due diligence when selecting a 529 Plan, and choose the one that offers the portfolio which best meets their needs and risk appetite.

The parent who graciously shoulders the burden of paying for a college education must today contend with tuition increasing at a rate 5 times that of the consumer price index, and overall expenses that may exceed $50,000 annually for a private university. The 529 Savings Plan, with its tax advantages and generous deposit allowances, is the best vehicle for saving for secondary education costs. Whatever program is selected, however, the benefactor and beneficiary are best served by a saving/investing plan begun when the child is very young, and contribution levels escalating as financial resources will allow.
Committee Report:
NextGen (a.k.a Young CPAs)

On September 23, the NextGen Committee hosted its 19th Annual Young Professionals Golf Outing. Once again held at the Hamlet Willow Creek Golf Course in Mount Sinai, the approximate 61 golfers in attendance enjoyed a beautiful day on the course.

For the second year in a row the outing offered several hole-in-one prizes, the main attraction being an Acura TL lease. Other hole-in-one prizes included travel packages and electronics. The outing once again featured our infamous "beat-the-hack" competition, as golfers took their chances to beat our resident “hack” - Suffolk Chapter Vice President, Brian Michels.

The scramble format of the outing allowed for a team effort to compete for lowest score of the day. Awards were given out for lowest team score, longest drive, and closest to the pin. When the golfing was done, all were welcomed in for a buffet and great raffle prizes such as TV’s, cameras, a grill, an iPad, golf equipment, and much more. More importantly, the outing was once again able to raise money for our Toys for Tots drive later this year.

The committee extends our thanks to Jeff Leibowitz from Atlantic Agency for providing the insurance sponsorship for our hole-in-one prizes.

Our sincere appreciation and gratitude to our event sponsors:

**Bronze sponsors**
- Albrecht, Viggiano, Zureck & Co., PC
- Empire National Bank
- Marcum LLP
- Sheehan & Company, CPA, PC

**Tee sponsors**
- Cohen, Greve & Company, CPA, PC
- Suffolk Federal Credit Union
Committee Report: Members in Industry

The Members in Industry Committee is planning a busy Fall, starting with the seminar they hosted on September 17. “Protecting Wealth and Preparing for the Future” was led by speakers Lawrence Just, CPA and Rich Petersen of New York Life. Thanks to our sponsor, Empire National Bank.

Please plan to join us for the rest of our programs this year:

**October 15:** Corporate Governance of Private Companies.
(See more details on page 11.)

**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*

**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
Committee Report:
Not For Profit & Government A&A

The Not for Profit & Government Accounting and Auditing Committee met on September 12, discussing the Revitalization Act and related practice issues. The discussion was led by Ken Cerini.

The session 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 is scheduled for October 24 at the offices of Albrecht, Viggiano, Zureck & Company, P.C. located at 25 Suffolk Court, Hauppauge. We will be discussing the new OMB Circular A-133, also known as the Super Circular, and the “Yellow Book.” If you do any auditing under government audit standards, 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...

OCTOBER 15, 2014
Members in Industry Committee meeting: Corporate Governance of Private Companies. Details on page 11.

OCTOBER 23, 2014
Cooperation with Attorneys Committee meeting: Accountant and Attorney Cooperation in Tax Controversy Cases. Details on page 12.

OCTOBER 30, 2014
Cooperation with Educational Institutions Committee’s Student Night. Details on page 13.

NOVEMBER 1, 2014
Annual Accounting & Auditing Update. Details on page 14.

NOVEMBER 6, 2014
NextGen (Young CPA) Casino and Networking Night. Details on page 15.

NOVEMBER 13, 2014
NYSSCPA Town Hall Meeting and Ethics Update Details on page 16.

NOVEMBER 14, 2014
Members in Industry Committee meeting: Affordable Care Act Update. 8-10 a.m. at Marcum, 10 Melville Park Road. Joint meeting with the Nassau chapter.

NOVEMBER 17, 2014

NOVEMBER 19, 2014
Forensic and Valuation Services Committee meeting: Introduction to Forensic Accounting. Details on page 18.

NOVEMBER 25, 2014
An Evening of NeTURKEYing with the NYSSCPA, AANG, and Nassau/Suffolk Bar Associations. Details on page 19.

DECEMBER 3, 2014
Forensic and Valuation Services Committee meeting: Advanced Business Valuation Discounts. Details on page 20.

DECEMBER 12, 2014
20th Anniversary Toys for Tots Drive. Details on page 21.

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

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.
Private Company Governance...

The Members in Industry Committee invites you

Wednesday, October 15, 2014 | 8:00 – 10:00 a.m.
at Empire National Bank | 1707 Veterans Highway, Suite 8, Islandia

Speakers:
Ira Halperin, CPA, Esq., Meltzer Lippe Goldstein & Breitstone
Ernest Smith, CPA, Nawrocki Smith

Topics:
- The importance of proper corporate governance and documentation
- Main components of corporate governance
  - Financial reporting, planning & long-term strategy
  - Regulatory compliance
  - Risk management
  - Performance measurement of management
- Corporate documents
  - By-Laws
  - Operating & shareholder agreements
  - Shareholder meeting minutes
- Internal control and liability risk management
  - Insurance options
- Case examples and Q&A

Free! 2 CPE credits

For more information and to register:
Janet Verneuille, jverneuille@empirenb.com
Cooperation Between Esq. & CPA...

NYSSCPA Suffolk Cooperation with Attorneys Committee invites you:

Accountant and Attorney Cooperation in Tax Controversy Cases

Thursday, October 23, 2014
9:00 to 11:00 a.m.
(registration at 8:30 a.m.)

at Marcum LLP | 10 Melville Park Road, Melville
$10 per person | Breakfast included!

Join us for an overview of federal and state tax controversy cases, a discussion of past experiences with tax controversy issues, and learn about recent practice updates in the area.

Panel:
Louis Vlahos, Esq., Partner, Farrell Fritz, P.C.
David Donnelly, Senior Manager, Marcum LLP

2 CPE/CLE credits available.
Registration limited to 50 people – Sign up now!

Name: __________________________________________ Firm: _________________________________________
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Albrecht, Viggiano, Zureck & Co., P.C.
25 Suffolk Court, Hauppauge, NY 11788
(631) 434-9500
Fax: (631) 434-9518
mryan@avz.com
Influencing the Next Generation...

The Cooperation with Educational Institutions Committee in conjunction with the Young CPAs Committee invites you to the annual

**Student Night!**

**Thursday, October 30, 2014**
6:00 p.m. – 9:00 p.m.
Dave & Buster’s • Islandia, NY

CPAs: $40 • Associate Members: $30
Students and Professors: $0
Suffolk Chapter Subscription Plan Members: $0

**CPAs:** This is your chance to meet with college students, chat with them about careers in accounting, and socialize with your peers.

**Students:** Take this opportunity to learn the importance of interview and resume writing skills, what you will experience in the early years of your career, and the basics of the CPA exam. You will also have the opportunity to interact with various professionals in a new speed-networking format.

**Professors:** Encourage your student to attend this social, yet educational, event. Expose them to potential employers!

*Buffet dinner! Cash bar!*

---

**Pre-registration required:**

___ $40: CPAs • ___ $30: Associate Member • ___ $0: Students and Professors
___ $0: I am a member of the Suffolk Chapter Subscription Program

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

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

Stephanie Angel
Sheehan & Company, CPA
165 Orinoco Drive
Brightwaters, NY 11718
(631) 665,7040 ext. 319, Fax (631) 665-7014
sangel@sheehancpa.com
It’s Time Again...

The Suffolk and Nassau Chapters of the NYSSCPA are working together to present to you the

**The 14th Annual Accounting and Auditing Update**

Saturday, November 1, 2014
8:30 a.m. – 4:45 p.m.

at Upsky Long Island Hotel
(formerly Smithtown Sheraton)

$150 for members | $250 for non-members

Together with the Nassau chapter, the Suffolk Accounting and Auditing Committee is planning a full day of CPE, which will include topics such as:

- Construction accounting new revenue recognition standard
- GAAP/GAAS update
- Best practices in auditing and SSARS engagements
- Banker panel discussion
- Not-for-Profit update
- And more!

REGISTER ONLINE: www.NYSSCPA.org

Or make checks payable to FAE and mail to:

Michael Joy, CPA
Raich Ende Malter & Co. LLP
90 Merrick Avenue, Suite 802
East Meadow, NY 11554
(516) 228-9000, Fax: (516) 228-9122
mjoy@rem-co.com
Testing Your Luck...

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

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

$55 per person

More Info: Brett Perna – bperna@sheehancpa.com

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

Brett Perna
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.

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<th>2 CPE Credits in Ethics</th>
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<td>Entire program</td>
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<td>Cocktails &amp; dinner only</td>
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Name: __________________________________________
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I am a member of the ___ Suffolk ___ Nassau Chapter Subscription Program (check not enclosed).

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<tr>
<td>Elizabeth A. Vuozzo, CPA</td>
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<tr>
<td>Fuoco Group LLP</td>
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<tr>
<td>200 Parkway Drive South, Suite 302</td>
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<tr>
<td>Hauppauge, NY 11788</td>
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<tr>
<td>Tel: (631) 870-3906</td>
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<td>Fax: (631) 870-3956</td>
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<td><a href="mailto:evuozzo@fuoco.com">evuozzo@fuoco.com</a></td>
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The NYSSCPA Suffolk Employee Benefits Committee invites you to attend the following event:

**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.**

**at Professional Group Plans, Inc.**

225 Wireless Blvd., 2nd floor, Hauppauge

**2 CPE credits in taxation**

**To register:** [www.NYSSCPA.org](http://www.NYSSCPA.org)

For more information:

Bruce Ghessi, [bruce@ghessi.com](mailto:bruce@ghessi.com)
Forensic Accounting 101...

The NYSSCPA Suffolk Forensic and Valuation Services Committee invites you to

Introduction to Forensic Accounting

Wednesday, November 19, 2014
6:00 – 9:00 p.m.

at Albrecht, Viggiano, Zureck & Co.
25 Suffolk Court, Hauppauge

Speakers: John Shillingsford & Amanda Sexton, AVZ

Networking! Refreshments!

2 CPE credits

For more information: Wendy Valentino
wvalentino@cohengreve.com | (516) 877-1900
Wine Tasting and NetTURKEYing...

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 ______
Valuation Workshop...

The NYSSCPA Suffolk Forensic and Valuation Services Committee invites you to

Advanced Business Valuation Discounts

Wednesday, December 3, 2014
6:00 – 9:00 p.m.

Location TBA

Please stay tuned for more details to come!

For more information: Carmella Jankowski
cjankowski@nsllpcpa.com | (631) 543-1333 Ext. 272
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
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info.goldberg@222.com

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Fun and Games – Crossword Puzzle

ACROSS

1) Wall covering
6) Reddish brown
10) "Shoo!"
14) Fund, as a scholarship
15) Prefix for climactic
16) "I did it!"
17) Early nuclear reactor
19) Each, informally
20) Befit
21) Turn in for the night
23) Left empty
27) Quick snacks
28) Fleed to wed
29) Italian cheese
32) Known as
33) Hoosegow
34) __ Alamos, NM
37) Guitar accessory
38) Large parrot
39) "What was that?"
40) London lav
41) Full of energy
42) Part of Hispaniola
44) Not consistent
46) Lined up, as troops
47) DC's subway
49) Streetcar
50) Urge on
52) Singe
53) Oyster concoction
54) Pancake order
60) Presented aloud
61) Walk nervously
62) World Court site, with "The"
63) Sofa snoozes
64) Stash away
65) Abrasive material

DOWN

1) Thing in a pod
2) Tiny colonist
3) Knot-tying phrase
4) __ de plume
5) Distorted
6) Fast-moving
7) Condo dwelling
8) Mo. city
9) Theater level
10) Cholesterol medication
11) Senate's locale
12) Be mad about
13) Cellophane rolls
14) Up to snuff
15) Kitten sound
16) Combed line
17) Protruding navel
18) Gleaming
19) Got together with
20) Way below average
21) Gender-inclusive phrase
22) Nothing but
23) Sugar amts.
24) Designer Chanel
25) Head covering
26) Flat 55 Down
27) Get mellow
28) Mongrel
29) Most important
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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:

1. Accounting & Auditing
2. Community Affairs
3. Construction Contractors
4. Cooperation with Attorneys
5. Cooperation with Bankers and Other Credit Grantors
6. Cooperation with Educational Institutions
7. CPE/Professional Development
8. Emerging Technologies
9. Employee Benefits
10. Estate/Financial Planning
11. Forensic and Valuation Services
12. General Taxation
13. Golf Outing
14. Management of Accounting Practice
15. Members in Industry
16. Membership Recruitment
17. Not-for-Profit & Government
18. Public Relations
19. Real Estate & Construction
20. Small Business
21. Social
22. Young CPAs

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