

PUBLIC INSPECTION COPY

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2023

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning JUN 1, 2023 and ending MAY 31, 2024

B Check if applicable: C Name of organization THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS D Employer identification number 13-1101547
E Telephone number 212-719-8300
G Gross receipts \$ 10,706,224.
H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
I Tax-exempt status: 501(c)(3) 501(c)(6)
J Website: WWW.NYSSCPA.ORG
K Form of organization: Corporation
L Year of formation: 1897
M State of legal domicile: NY

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... TO CULTIVATE, PROMOTE, AND DISSEMINATE KNOWLEDGE AND INFORMATION CONCERNING CERTIFIED PUBLIC; 2 Check this box if the organization discontinued its operations...; 3-7a Activities & Governance; 8-12 Revenue; 13-19 Expenses; 20-22 Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of officer: CALVIN HARRIS, JR., CHIEF EXECUTIVE OFFICER
Preparer: LORI ROTHE YOKOBOSKY, dated 04/07/25, PTIN P01273422
Firm: COHNREZNICK LLP, 1301 AVENUE OF THE AMERICAS, NEW YORK, NY 10019

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS (NYCPA) IS ONE OF THE LARGEST STATE ACCOUNTING ORGANIZATIONS IN THE NATION WITH APPROXIMATELY 19,000 MEMBERS. IT WAS INCORPORATED IN 1897 FOR THE FOLLOWING PURPOSES: TO CULTIVATE, PROMOTE, AND DISSEMINATE KNOWLEDGE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
MEMBERSHIP SERVICES

THE NYCPA MEMBERSHIP DEPARTMENT IS DEDICATED TO ENHANCING MEMBER ENGAGEMENT, FOSTERING NETWORKING OPPORTUNITIES, AND SUPPORTING PROFESSIONAL DEVELOPMENT.

THE DEPARTMENT HOSTED SEVERAL SUCCESSFUL NETWORKING EVENTS, INCLUDING THE EMERGING LEADERS AWARD CELEBRATION AT THE ROYALTON ROOFTOP, A HIGH-PROFILE EVENT RECOGNIZING OUTSTANDING YOUNG CPAS. THE BROOKLYN NETS OUTING PROVIDED AN INFORMAL SETTING FOR NETWORKING AND RECRUITMENT. THE MEET THE IRS EVENT OFFERED DIRECT UPDATES FROM IRS REPRESENTATIVES AND VALUABLE ONE-ON-ONE CONSULTATIONS ON TAX-RELATED

4b (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
NYCPA CHAPTERS

NYCPA ALSO STRENGTHENED MEMBER ENGAGEMENT THROUGH ANNUAL CHAPTER LEADERSHIP MEETINGS, WHERE OFFICERS AND THE CEO MET WITH MEMBERS STATEWIDE TO SHARE UPDATES, DISCUSS PRIORITIES, AND GATHER FEEDBACK. ADDITIONALLY, NYCPA FACILITATED TOWN HALLS, PROFESSIONAL ISSUES UPDATES (PIUS), AND CPA ETHICS UPDATE MEETINGS TO ADDRESS INDUSTRY DEVELOPMENTS AND REGULATORY CHANGES.

4c (Code: _____) (Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)
THE CPA JOURNAL

THE CPA JOURNAL, THE VOICE OF THE PROFESSION, IS THE NYCPA'S FLAGSHIP PUBLICATION. IT IS PUBLISHED BIMONTHLY, AND TECHNICAL ARTICLES GO THROUGH A DOUBLE-BLIND PEER REVIEW PROCESS. THE CPA JOURNAL PROVIDES INSIGHT AND ANALYSIS ON A WIDE ARRAY OF TOPICS RELEVANT TO CPAS AND OTHER ACCOUNTING AND FINANCE PROFESSIONALS. THIS YEAR MARKED THE 94TH YEAR OF CONTINUOUS PUBLICATION. WHILE IN MANY WAYS IT WAS A BANNER YEAR FOR THE PROFESSION-REVENUE AND INCOME PER PARTNER AT CPA FIRMS WERE UP, ACCORDING TO THE 2023 ROSENBERG PRACTICE MANAGEMENT SURVEY-THE PROFESSION ALSO FACED CHALLENGES IN TERMS OF STAFF SHORTAGES, OUTSOURCING, AND TECHNOLOGY INTEGRATION. THE JOURNAL COVERED THESE

4d Other program services (Describe on Schedule O.)
(Expenses \$ _____ including grants of \$ _____) (Revenue \$ _____)

4e Total program service expenses

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	X	

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Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		47
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	X	
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	X	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		

**THE NEW YORK STATE SOCIETY OF CERTIFIED
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Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	38	
b	Enter the number of voting members included on line 1a, above, who are independent	38	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	X
b	Each committee with authority to act on behalf of the governing body?	8b	X
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O	9	X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a	X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	X
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	12c	X
13	Did the organization have a written whistleblower policy?	13	X
14	Did the organization have a written document retention and destruction policy?	14	X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	X
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	15b	X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
PATRICK PAYANO - 212-719-8337
200 MADISON AVENUE, 11TH FLOOR, NEW YORK, NY 10016

THE NEW YORK STATE SOCIETY OF CERTIFIED
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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CALVIN HARRIS CHIEF EXECUTIVE OFFICER	28.50 9.00			X				345,522.	60,975.	52,926.
(2) PATRICK PAYANO CHIEF FINANCIAL OFFICER	22.70 14.80			X				174,756.	101,538.	64,936.
(3) TIMOTHY TWOFOOT BOULETTE GENERAL COUNSEL	22.50 15.00					X		140,827.	60,355.	18,641.
(4) XIOMARA FOX MANAGER-MEMBER SERVICES	33.80 3.70					X		121,817.	11,317.	53,767.
(5) ANTOINE JULIAN FLETCHER DIRECTOR-HUMAN RESOURCES	28.10 9.40					X		121,213.	30,303.	31,282.
(6) EMILY FRIZZELL CHIEF MARKETING AND COMMUNICATIONS D	24.40 13.10					X		99,921.	40,813.	27,408.
(7) RICHARD KRAVITZ EDITOR-IN-CHIEF, CPA JOURNAL	37.50					X		111,524.	0.	45,692.
(8) AMY WILLIAMS CHIEF OPERATING OFFICER	31.10 6.40			X				84,125.	8,320.	15,155.
(9) REVIRA BRENNAN OUTGOING CHIEF OPERATING OFFICER	26.40 11.10			X				42,288.	10,905.	4,872.
(10) A'ISHA TORRENCE DIRECTOR	1.00	X						0.	0.	0.
(11) ANTHONY CHAN VICE PRESIDENT	1.00	X		X				0.	0.	0.
(12) CRAIG A. ZELLAR DIRECTOR	1.00	X						0.	0.	0.
(13) EDWARD N. LEE VICE PRESIDENT	1.00	X		X				0.	0.	0.
(14) FRANK J. DECANDIDO DIRECTOR	1.00	X						0.	0.	0.
(15) JENNIFER STONE DIRECTOR	1.00	X						0.	0.	0.
(16) JOHN A. MOURER VICE PRESIDENT	1.00	X		X				0.	0.	0.
(17) JOHN M. SPATOLA DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Form 990 (2023)

13-1101547 Page **8**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KATELYN KOGAN DIRECTOR-AT-LARGE	1.00	X					0.	0.	0.	
(19) KELLY MANDELL-KLUMPP DIRECTOR	1.00	X					0.	0.	0.	
(20) KEVIN MATZ DIRECTOR-AT-LARGE	6.00	X					0.	0.	0.	
(21) KEVIN O'LEARY PRESIDENT-ELECT	1.00 1.00	X		X			0.	0.	0.	
(22) KURT J. BUTTON DIRECTOR	1.00	X					0.	0.	0.	
(23) LENORE SANCHEZ DIRECTOR	1.00	X					0.	0.	0.	
(24) LIREN WEI PRESIDENT	1.00	X		X			0.	0.	0.	
(25) LISA A. MRKALL VICE PRESIDENT	1.00	X		X			0.	0.	0.	
(26) LYNNE M. FUENTES IMMEDIATE PAST PRESIDENT	1.00	X					0.	0.	0.	
1b Subtotal							1,241,993.	324,526.	314,679.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							1,241,993.	324,526.	314,679.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 12

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2023)

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Form 990

13-1101547

Part VII Section A. **Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) MARK FARBER DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(28) MARK M. ULRICH DIRECTOR	1.00	X						0.	0.	0.
(29) MICHAEL AIMLON DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(30) MICHAEL R. DURANT DIRECTOR-AT-LARGE	1.00 1.00	X						0.	0.	0.
(31) MICHAEL R. KOEPEL DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(32) NATALIE VERBANAC DIRECTOR	1.00	X						0.	0.	0.
(33) NICHOLAS P. BELLS DIRECTOR	1.00	X						0.	0.	0.
(34) ORUME A. HAYS DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(35) PHILIP J. LONDON VICE PRESIDENT	1.00	X		X				0.	0.	0.
(36) PHILIP MARCIANO DIRECTOR	1.00	X						0.	0.	0.
(37) ROBERT J. HUETHER DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(38) RONALD F. RIES DIRECTOR	1.00	X						0.	0.	0.
(39) SHMUELI MILECKI DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(40) STEPHANIE GIGLIOTTI DIRECTOR	1.00	X						0.	0.	0.
(41) STEVEN M. MORSE DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(42) TIMOTHY J. DOYLE DIRECTOR	1.00	X						0.	0.	0.
(43) TIMOTHY J. HAMMOND SECRETARY/TREASURER	4.00 2.00	X		X				0.	0.	0.
(44) WILLIAM C. HUETHER DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(45) WILLIAM F. SCHWENK DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
(46) WILLIAM H. DRESNACK DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990

13-1101547

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees <i>(continued)</i>										
(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(47) ZACHARY GORDON DIRECTOR-AT-LARGE	1.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990 (2023)

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b	7,362,762.				
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	10,000.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			7,372,762.			
Program Service Revenue	2 a CPA JOURNAL	Business Code					
		541900	380,653.	292,129.	88,524.		
	b MEETINGS AND CONFERENCES	541900	218,727.	218,727.			
	c THE TRUSTED PROFESSIONAL	541900	111,193.	94,410.	16,783.		
	d WEBSITE ADVERTISING	541900	40,781.		40,781.		
	e MEMBER SERVICES	541900	4,890.	4,890.			
	f All other program service revenue						
g Total. Add lines 2a-2f			756,244.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		283,288.			283,288.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		210,719.			210,719.	
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses ...	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
				2,083,110.			
	b Less: cost or other basis and sales expenses	7b	1,944,478.				
	c Gain or (loss)	7c	138,632.				
d Net gain or (loss)			138,632.		138,632.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a _____	Business Code					
	b _____						
	c _____						
	d All other revenue	900099	101.	101.			
	e Total. Add lines 11a-11d			101.			
12 Total revenue. See instructions			8,761,746.	610,257.	146,088.	632,639.	

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Form 990 (2023)

13-1101547 Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	1,272,965.			
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	653,267.			
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,698,430.			
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	211,473.			
9 Other employee benefits	286,869.			
10 Payroll taxes	271,339.			
11 Fees for services (nonemployees):				
a Management				
b Legal	93,008.			
c Accounting	85,625.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	55,123.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	508,381.			
12 Advertising and promotion	9,360.			
13 Office expenses	508,024.			
14 Information technology	652,736.			
15 Royalties				
16 Occupancy	834,904.			
17 Travel	57,653.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	555,172.			
20 Interest	174.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	226,995.			
23 Insurance	116,139.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a CREDIT CARD FEES	214,539.			
b SALES COMMISSION	45,596.			
c BAD DEBT	-24,377.			
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	9,333,395.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990 (2023)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	3,105,303.	1	4,125,028.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,112,417.	4	1,896,095.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	299,438.	9	312,937.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 3,524,296.		
	b Less: accumulated depreciation	10b 2,941,054.		
	11 Investments - publicly traded securities	430,395.	10c	583,242.
	12 Investments - other securities. See Part IV, line 11	9,140,974.	11	8,171,992.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets	694,198.	13	
	15 Other assets. See Part IV, line 11	989.	14	556,455.
16 Total assets. Add lines 1 through 15 (must equal line 33)	15,783,714.	15	15,645,749.	
Liabilities	17 Accounts payable and accrued expenses	705,517.	16	15,645,749.
	18 Grants payable		17	950,981.
	19 Deferred revenue		18	
	20 Tax-exempt bond liabilities	3,549,253.	19	3,640,069.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23 Secured mortgages and notes payable to unrelated third parties		22	
	24 Unsecured notes and loans payable to unrelated third parties		23	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	769,193.	24	1,273.
	26 Total liabilities. Add lines 17 through 25	5,023,963.	25	4,592,323.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.		26	
	27 Net assets without donor restrictions	10,759,751.	27	11,053,426.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	10,759,751.	32	11,053,426.
	33 Total liabilities and net assets/fund balances	15,783,714.	33	15,645,749.

Form 990 (2023)

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	8,761,746.
2	Total expenses (must equal Part IX, column (A), line 25)	2	9,333,395.
3	Revenue less expenses. Subtract line 2 from line 1	3	-571,649.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,759,751.
5	Net unrealized gains (losses) on investments	5	865,324.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,053,426.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
2b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
2c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2023)

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number	13-1101547
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$ _____
- 3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
not over \$500,000,	20% of the amount on line 1e.														
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.														
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.														
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.														
over \$17,000,000,	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	X	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	7,362,762.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	291,425.
b Carryover from last year	2b	287,748.
c Total	2c	579,173.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	661,749.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	-82,576.

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS Employer identification number 13-1101547

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include whether art collections are reported and amounts of revenue and assets included.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2023

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a** Public exhibition **d** Loan or exchange program
- b** Scholarly research **e** Other _____
- c** Preservation for future generations
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|--|-----------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment _____%
- b** Permanent endowment _____%
- c** Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|---------------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		136,838.		136,838.
d Equipment		352,985.	143,640.	209,345.
e Other		3,034,473.	2,797,414.	237,059.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				583,242.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FINANCE LEASE OBLIGATIONS	1,273.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	1,273.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	11,662,786.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	865,319.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d	2,090,844.	
e	Add lines 2a through 2d	2e		2,956,163.
3	Subtract line 2e from line 1	3		8,706,623.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	55,123.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		55,123.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		8,761,746.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	11,131,993.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d	1,853,721.	
e	Add lines 2a through 2d	2e		1,853,721.
3	Subtract line 2e from line 1	3		9,278,272.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	55,123.	
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c		55,123.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		9,333,395.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

MANAGEMENT HAS ANALYZED THE TAX POSITIONS TAKEN BY THE ORGANIZATION AND HAS CONCLUDED THAT, AS OF MAY 31, 2024 AND 2023, THERE ARE NO UNCERTAIN TAX POSITIONS TAKEN OR EXPECTED TO BE TAKEN THAT WOULD REQUIRE RECOGNITION OF A LIABILITY (OR ASSET) OR DISCLOSURE IN THE CONSOLIDATED AND COMBINED FINANCIAL STATEMENTS. THE ORGANIZATION'S FEDERAL AND STATE INCOME TAX RETURNS PRIOR TO FISCAL YEAR 2021 ARE CLOSED, AND MANAGEMENT CONTINUALLY EVALUATES EXPIRING STATUTES OF LIMITATIONS, AUDITS, PROPOSED SETTLEMENTS, CHANGES IN TAX LAW AND NEW AUTHORITATIVE RULINGS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

AFFILIATED ORGANIZATIONS' REVENUE 3,819,468.

Part XIII Supplemental Information (continued)

INTERCOMPANY ELIMINATIONS -1,728,624.
TOTAL TO SCHEDULE D, PART XI, LINE 2D 2,090,844.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

AFFILIATED ORGANIZATIONS' EXPENSES 3,582,345.
INTERCOMPANY ELIMINATIONS -1,728,624.
TOTAL TO SCHEDULE D, PART XII, LINE 2D 1,853,721.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS** Employer identification number
13-1101547

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
FOUNDATION FOR ACCOUNTING EDUCATION, INC - 200 MADISON AVENUE, 11TH FLOOR - NEW YORK, NY 10016	23-7171151	501(C)(3)	1,272,965.	0.			AN UNRESTRICTED GRANT TO FURTHER THE DONEE'S EXEMPT PURPOSE.

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 1.

3 Enter total number of other organizations listed in the line 1 table 0.

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV Supplemental Information. Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE GRANTS ARE GIVEN TO AN AFFILIATED ORGANIZATION THAT SHARES 3 COMMON BOARD MEMBERS. THESE BOARD MEMBERS ARE ABLE TO MONITOR THE USE OF THE GRANT FUNDS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest
Compensated Employees
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
Attach to Form 990.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS** Employer identification number **13-1101547**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in or receive payment from a supplemental nonqualified retirement plan?
- c** Participate in or receive payment from an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a		X
4b		X
4c		X
5a		
5b		
6a		
6b		
7		
8		
9		

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

13-1101547

Schedule J (Form 990) 2023

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CALVIN HARRIS CHIEF EXECUTIVE OFFICER	(i)	319,217.	25,500.	805.	18,566.	26,421.	390,509.	0.
	(ii)	56,333.	4,500.	142.	3,276.	4,663.	68,914.	0.
(2) PATRICK PAYANO CHIEF FINANCIAL OFFICER	(i)	174,250.	0.	506.	12,561.	28,511.	215,828.	0.
	(ii)	101,244.	0.	294.	7,299.	16,565.	125,402.	0.
(3) TIMOTHY TWOFOOT BOULETTE GENERAL COUNSEL	(i)	139,624.	0.	1,203.	11,309.	1,739.	153,875.	0.
	(ii)	59,839.	0.	516.	4,847.	746.	65,948.	0.
(4) XIOMARA FOX MANAGER-MEMBER SERVICES	(i)	120,387.	0.	1,430.	5,027.	44,170.	171,014.	0.
	(ii)	11,184.	0.	133.	467.	4,103.	15,887.	0.
(5) ANTOINE JULIAN FLETCHER DIRECTOR-HUMAN RESOURCES	(i)	120,911.	0.	302.	9,754.	15,271.	146,238.	0.
	(ii)	30,228.	0.	75.	2,439.	3,818.	36,560.	0.
(6) EMILY FRIZZELL CHIEF MARKETING AND COMMUNICATIONS D	(i)	99,519.	0.	402.	8,118.	11,342.	119,381.	0.
	(ii)	40,649.	0.	164.	3,316.	4,632.	48,761.	0.
(7) RICHARD KRAVITZ EDITOR-IN-CHIEF, CPA JOURNAL	(i)	109,098.	0.	2,426.	11,751.	33,941.	157,216.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number 13-1101547
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
ACCOUNTANTS.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
AND INFORMATION CONCERNING CERTIFIED PUBLIC ACCOUNTANTS, TO ESTABLISH
AND MAINTAIN HIGH STANDARDS OF INTEGRITY, HONOR, AND CHARACTER AMONG
CERTIFIED PUBLIC ACCOUNTANTS, TO FURNISH INFORMATION REGARDING
ACCOUNTANCY AND THE PRACTICE AND METHODS THEREOF TO ITS MEMBERS AND THE
GENERAL PUBLIC TO PROTECT THE INTEREST OF ITS MEMBERS AND THE GENERAL
PUBLIC WITH RESPECT TO THE PRACTICE OF ACCOUNTANCY. THE SOCIETY
FULFILLS ITS MISSION THROUGH ITS 14 CHAPTERS, MORE THAN 60 TECHNICAL
AND ADMINISTRATIVE COMMITTEES, AND A 38-VOTING-MEMBER BOARD OF
DIRECTORS. THE ADMINISTRATIVE OPERATIONS ARE UNDER THE DIRECTION OF THE
CEO, ASSISTED BY PROFESSIONAL STAFF.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:
MATTERS. THE PRE-TAX SEASON NETWORKING HAPPY HOUR AT THE ELSIE
CONNECTED PROFESSIONALS GEARING UP FOR TAX SEASON WHILE ATTRACTING
POTENTIAL NEW MEMBERS.

NYCPA PRODUCED 11 COMMENT LETTERS DURING THE 2023-2024 FISCAL YEAR THAT
WERE SENT TO REGULATORS SUCH AS THE INTERNATIONAL FINANCIAL REPORTING
STANDARDS (IFRS) FOUNDATION, THE PUBLIC COMPANY ACCOUNTING OVERSIGHT
BOARD (PCAOB), THE AMERICAN INSTITUTE OF CPAS (AICPA), THE
INTERNATIONAL AUDITING AND ASSURANCE STANDARDS BOARD (IIASB), THE
INTERNATIONAL ETHICS STANDARDS BOARD FOR ACCOUNTANTS (IESBA), THE

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number	13-1101547
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INTERNATIONAL ORGANIZATION OF SECURITIES COMMISSIONS (IOSCO) AND THE
COMMODITY FUTURES TRADING COMMISSION (CFTC).

A LETTER WAS ALSO SENT TO THE UNITED STATES HOUSE COMMITTEE ON WAYS &
MEANS REGARDING A DISCUSSION OF IRS TAX PROCESS ISSUES.

THESE MORE THAN 50 COMMITTEES MET, COLLECTIVELY, MORE THAN 400 TIMES IN
THE 2023-2024 FISCAL YEAR AND PRODUCED NEARLY 20 FULL-DAY CONFERENCES
AS PART OF THEIR ANNUAL ACTIVITIES, INCLUDING THE 45TH ANNIVERSARY
EDITION OF THE ANNUAL NOT-FOR-PROFIT CONFERENCE. NYCPA COMMITTEES ALSO
PROVIDES A FORUM FOR HIGH-LEVEL TECHNICAL DISCUSSION AND PROFESSIONAL
RESOURCES, SKILL DEVELOPMENT AND NETWORKING OPPORTUNITIES FOR THE
MEMBERSHIP AS WELL AS FOR EXTERNAL AUDIENCES.

FORM 990, PART III, LINE 4C, PROGRAM SERVICE ACCOMPLISHMENTS:

ISSUES AND MORE, PROVIDING ADVICE TO CPAS IN ALL AREAS OF PRACTICE
ABOUT HOW TO ADAPT AND SUCCEED. ONE ISSUE WAS JOINTLY DEVOTED TO THE
CUTTING-EDGE TOPICS OF TECHNOLOGY AND ENVIRONMENTAL, SOCIAL, AND
GOVERNANCE (ESG) REPORTING. HOW CPAS CAN UTILIZE ARTIFICIAL
INTELLIGENCE (LIKE CHAT GPT) AND MEASURE CRYPTO ASSETS (LIKE BITCOIN)
WAS THE SUBJECT OF SEVERAL ARTICLES. AUTHORS ALSO EXPLAINED NEW AND
FORTHCOMING GUIDANCE ON REPORTING FOR CLIMATE RISK AND ASSESSING
MATERIALITY FOR ESG REPORTING. THE JOURNAL CONTRIBUTED TO THE ONGOING
DEBATE OVER THE "PIPELINE PROBLEM," THE 150-HOUR REQUIREMENT, AND THE
FUTURE OF ACCOUNTING EDUCATION BY PUBLISHING A VARIETY OF VOICES
SUGGESTING DIFFERENT WAYS TO ATTRACT THE NEXT GENERATION OF STUDENTS,
TEACH THEM WHAT THEY NEED TO KNOW TO PASS THE CPA EXAM AND BECOME
LICENSED, AND BE PREPARED FOR A SUCCESSFUL ACCOUNTING CAREER. IN

Name of the organization	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number	13-1101547
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ADDITION TO LOOKING FORWARD, JOURNAL AUTHORS ALSO LOOKED BACK, MARKING THE 20-YEAR ANNIVERSARY OF THE LANDMARK ARTICLE ON THE FRAUD DIAMOND WITH A RETROSPECTIVE ON THE MODEL'S SUCCESS AND THE WORK STILL NEEDED TO FIND AND IDENTIFY POTENTIAL FRAUDSTERS. THE JOURNAL ALSO LAUNCHED TWO NEW COLUMNS: DIVERSITY, EQUITY & INCLUSION BEGAN WITH THE NOVEMBER/DECEMBER 2023 ISSUE, AND SUSTAINABILITY LAUNCHED IN MARCH/APRIL 2024. IN ADDITION TO THE PRINT EDITION DELIVERED TO MEMBERS AND SUBSCRIBERS, THE CPA JOURNAL IS AVAILABLE ONLINE AT CPAJOURNAL.COM. WITH ARTICLES POSTED EVERY WEEKDAY, THE WEBSITE DREW NEARLY 1.5 MILLION VISITORS OVER THE COURSE OF THE YEAR AND OVER 120,000 VIEWS PER MONTH, MAKING IT A LEADING DESTINATION FOR ACCOUNTING PROFESSIONALS, FINANCIAL LEADERS, ACADEMIC RESEARCHERS, AND STUDENTS AROUND THE GLOBE.

FORM 990, PART VI, SECTION A, LINE 6:

THE ORGANIZATION HAS MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

A NOMINATING COMMITTEE THAT CONSISTS OF 9 MEMBERS ELECTED BY THE MEMBERSHIP (A BALLOT IS SENT TO ALL VOTING MEMBERS IF THERE ARE MORE THAN 9 NOMINEES, IF THERE ARE FEWER THAN 9 ALL NOMINEES ARE DEEMED ELECTED) AND 2 MEMBERS APPOINTED BY THE BOARD PROPOSE A NOMINATION SLATE. IN MAKING ITS NOMINATIONS, THE NOMINATING COMMITTEE CONSIDERS THE DIVERSITY AND GEOGRAPHIC DISPERSION OF THE MEMBERSHIP. NONE OF THE NOMINEES MAY BE MEMBERS OF THE NOMINATING COMMITTEE. THERE IS ALSO A PETITION PROCESS FOR INDEPENDENT NOMINATIONS FOR AN OFFICER OR ELECTED DIRECTOR. A PROXY IS MAILED TO ALL CPA MEMBERS OF THE SOCIETY IN GOOD STANDING WITH RESPECT TO THE ELECTION OF OFFICERS OR DIRECTORS. THE PROXY SETS FORTH THE NAMES AND BACKGROUNDS OF THE NOMINEES. THE NOMINEE WITH THE LARGEST NUMBER OF VOTES,

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ACCORDING TO THE NUMBER TO BE ELECTED TO THE PARTICULAR OFFICE OR
DIRECTORSHIP, IS ELECTED OFFICER OR DIRECTOR AT THE ANNUAL MEETING.

FORM 990, PART VI, SECTION A, LINE 7B:

ANY PROPOSAL TO AMEND THE BYLAWS MAY BE INITIATED EITHER BY THE BOARD OR A
PETITION FILED WITH THE SECRETARY AND SIGNED BY AT LEAST 100 MEMBERS. THE
PROPOSAL SHALL STATE THE TEXT OF THE CHANGE TO BE MADE WITHIN 90 DAYS
FOLLOWING THE INITIATION OF A PROPOSAL TO AMEND THE BYLAWS. A MEETING OF
THE MEMBERS OF THE SOCIETY IS HELD TO CONSIDER THE PROPOSAL. THE PROPOSAL
IS ADOPTED, IF AT LEAST TWO THIRDS OF THE VOTES CAST AT THE MEETING SHALL
BE VOTED IN FAVOR.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM BASED ON AUDITED
FINANCIAL STATEMENTS AND INFORMATION PROVIDED FROM MANAGEMENT. THE FORM 990
IS PROVIDED TO THE AUDIT COMMITTEE FOR REVIEW. THE BOARD OF DIRECTORS IS
PROVIDED A COPY OF THE FORM 990 PRIOR TO FILING WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE NYCPA REQUIRES ALL BOARD MEMBERS AND EMPLOYEES, AND CERTAIN KEY
VOLUNTEERS (ALL CHAPTER BOARD MEMBERS, ALL COMMITTEE CHAIRPERSONS, AND ALL
MEMBERS OF CERTAIN KEY COMMITTEES) TO ANNUALLY READ THE NYCPA CONFLICT OF
INTEREST POLICY AND SUBMIT A CONFLICT OF INTEREST DISCLOSURE STATEMENT. THE
DISCLOSURE STATEMENTS ARE REVIEWED UPON RECEIPT. CONFLICTS ARE REFERRED TO
LEGAL COUNSEL AND ARE DETERMINED EITHER NOT TO BE CONFLICTS OR RESULT IN
RECUSAL FROM THE DECISION INVOLVING THE POTENTIAL CONFLICT. IN ADDITION,
MEMBER DISCIPLINARY, PRACTICE MONITORING COMMITTEES, AND THE PROFESSIONAL
ETHICS COMMITTEE IMPOSE ADDITIONAL CONFLICT PROCEDURES WHEN POTENTIAL

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CONFLICTS ARISE. THEY TOO ARE REFERRED TO LEGAL COUNSEL FOR AN APPROPRIATE RESPONSE.

FORM 990, PART VI, SECTION B, LINE 15A:

THE CEO'S COMPENSATION IS EVALUATED AND APPROVED BY THE NYCPA BOARD OF DIRECTORS, WHICH IS PART OF THE CEO'S CONTRACT. ALL EMPLOYEES WITH THE EXCEPTION OF THE CEO RECEIVE WRITTEN AND ORAL PERFORMANCE APPRAISALS BI-ANNUALLY FROM THEIR SUPERVISORS AND FROM THE CEO. THE NUMERICAL GRADE ON EACH EVALUATION DRIVES A MERIT-BASED COMPENSATION SYSTEM. THE CEO HAS THE DISCRETION OF DETERMINING COMPENSATION FOR ALL EMPLOYEES. SALARY COMPENSATION OF ALL EMPLOYEES WITH THE EXCEPTION OF THE CEO IS COMPARED TO OTHER NON-PROFIT ORGANIZATIONS IN THE SAME MARKET ON A PERIODIC BASIS.

FORM 990, PART VI, SECTION C, LINE 19:

THE DOCUMENTS ARE AVAILABLE UPON REQUEST AND ON THE ORGANIZATION'S WEBSITE.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS** Employer identification number **13-1101547**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
FOUNDATION FOR ACCOUNTING EDUCATION, INC - 23-7171151, 200 MADISON AVENUE, 11TH FLOOR, NEW YORK, NY 10016	EDUCATION	NEW YORK	501(C)(3)	LINE 10	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC	X	
MOYNIHAN SCHOLARSHIP FUND, INC. - 82-2444864 200 MADISON AVENUE, 11TH FLOOR NEW YORK, NY 10016	CHARITABLE AND EDUCATION	NEW YORK	501(C)(3)	LINE 7	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC	X	

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity		X
b Gift, grant, or capital contribution to related organization(s)	X	
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)		X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)		X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	B	1,272,965.	FMV
(2) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	O	1,449,279.	FMV
(3) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	Q	228,851.	FMV
(4) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	N	146,040.	FMV
(5)			
(6)			

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Part VI Unrelated Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:

NAME OF RELATED ORGANIZATION:

FOUNDATION FOR ACCOUNTING EDUCATION, INC

DIRECT CONTROLLING ENTITY: THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC
ACCOUNTANTS

NAME OF RELATED ORGANIZATION:

MOYNIHAN SCHOLARSHIP FUND, INC.

DIRECT CONTROLLING ENTITY: THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC
ACCOUNTANTS

UNRELATED BUSINESS INCOME

CARRYOVER DATA TO 2024

Name THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer Identification Number 13-1101547
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Based on the information provided with this return, the following are possible carryover amounts to next year.

FEDERAL POST-2017 NET OPERATING LOSS - ADVERTISING INCOME	378,894.
FEDERAL CONTRIBUTION - 50% CASH	3,763,218.
NY NET OPERATING LOSS	413,814.

Type and Entity: ADVERTISING INCOME POST-2017 NOL FE **DETAIL CARRYOVER SCHEDULE**

Section 382 Annual Limitation

Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
			_____	_____	_____	_____	_____	_____	_____	_____	_____
A 2018	15,606.										
B 2019	80,065.										
C 2020	41,975.										
D 2021	64,854.										
E 2022	80,906.										
F 2023	95,488.										
G											
H											
I											
J											
K											
L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											
Detail Type	E S B C	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A		_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
B											
C											
D											
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Type and Entity: CONTRIBUTION - 50% CASH FED **DETAIL CARRYOVER SCHEDULE**
 Section 382 Annual Limitation Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
			_____	_____	_____	_____	_____	_____	_____	_____	_____
A 2018	1,349,677.										
B 2021	868,081.										
C 2022	1,622,172.										
D 2023	1,272,965.										
E											
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Detail Type	E S B C	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
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Type and Entity: NOL NY		DETAIL CARRYOVER SCHEDULE										
Section 382 Annual Limitation		Section 382 Carryover										
Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A	2018	50,526.										
B	2019	80,065.										
C	2020	41,975.										
D	2021	64,854.										
E	2022	80,906.										
F	2023	95,488.										
G												
H												
I												
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Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A												
B												
C												
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