A Message from the President

As I write this it’s hard to believe that I am already a quarter way through my term as the 65th President of the Nassau Chapter of the NYSSCPA. It feels like the installation dinner was just last week.

On that note, I would like to thank everyone that attended, sponsored and in any way helped support the 65th Installation Dinner on May 30. Not that I’m biased, but I thought it was a great night and hope all of you enjoyed it as much as I did. Based on all the people still on the dance floor at the end of the night I think many did. I can’t thank enough, all the people who helped put the night together for all their efforts, my fellow board members, our various committees and of course Vivian Levy. None of it would have been possible without your help.

While many of us have been enjoying our summer vacations, your committees have been hard at work running and planning events. On June 26 our COAP program concluded its 5-day event for High School Students at Adelphi University. It is truly an amazing program that teaches students technology, real-life business skills, etiquette, team building and so much more, including field trips to CPA firms. For those who don’t know about this program, it is aimed specifically at groups historically underrepresented in the accounting profession. Hearing the students speak afterwards about their experience, and the effect the program had on them, and hearing from their parents how much this meant to them, was not only an incredible experience for the students but for the CPA’s, teachers and student mentors that participated.

Our summer of giving continued on July 12 with the Ellen Gordon CPAs 4(a): Cause 5k Run/Walk to end Hunger. My hat is off to Ken Rick for running one of the most successful Run/Walks in memory. With the assistance of the Financial Planning Association and NCCPAP we had over 240 participants and raised approximately $16,000 for Island Harvest, and everyone who participated, had a great time.

August 9 was our Annual Golf outing at North Hills Country Club and while it was a bit of hot day to be on the greens, it went off without a hitch. A big thank you to Neal Korenberg & Carol Pinto for all the time and energy they put into the outing every year.

Looking ahead to the next few months, on September 26 we will be hosting our first Sunset Cruise — Member Appreciation Night. Come join us for cocktails, appetizers and an evening of Networking with your fellow society members aboard the Captain Pete out of Freeport.

What better way to end the second part of Tax Season than with the NextGen committee’s Accountant’s Kickball Event on October 17 at Christopher Morely Park in Roslyn. And while it will be run by the NextGen you don’t have to be a NextGen to come join the fun.

And please put a Save the Date on your calendar of November 27, 2018 for our Annual Networking with Attorneys night at the Fox Hollow Inn, with all profits from the event going to charity. Last year the turnout was amazing, giving both a great networking opportunity and helping out some very deserving charities.

I am looking forward to another great year for our Chapter. Our Officers, Board of Directors and Committee Chairs are working incredibly hard to continue to bring you both CPE and networking events, to give back to the community and to our members, and to further increase member involvement in the Chapter. Your comments, thoughts and suggestions are all greatly appreciated and welcome, please feel free to email me at aresnick@wmrcpa.com. I hope to see all of you at our next event.

Best Regards,

Alex Resnick
NYSSCPA Nassau Chapter President 2018-2019
NEWSLETTER OVERVIEW & USEFUL INFORMATION

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Chapter Officials:

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VOLUME 63 ISSUE 1
SEPTEMBER 2018
The number 7 is considered to be lucky in many cultures—it’s featured in both the Christian and Judaic bibles and in China, it signifies wealth and good relationships. When people are asked to pick a number between 1 and 10, they invariably pick lucky number 7 and in numerology, the number 7 is known as “the seeker, the thinker, the searcher of Truth.” We even have 7 continents on this great, green Earth.

The number 7 has played a big part in Jean David Chery’s life as well. Seventeen years ago he met the love of his life, who eventually became his wife. And a little more than 7 years ago, he joined Grassi & Co, where he now holds the title of Tax Manager.

Just more than 7 years ago, he also escaped the catastrophic Haitian earthquake. Born and raised on the island nation, he hadn’t been back for many years when he decided to visit at this most decidedly unlucky time. He was there to see friends and family for about two weeks, but on the day before they were scheduled to return, the catastrophic earthquake hit. “We were lucky that we were on the road,” remembers Jean. “At first, when we started to feel the car shaking, we thought it was just the tires. Then we saw the trees shaking and other cars veering off the road. And we saw how bad the devastation was.”

Fortunately, Jean and his family made it to the American Embassy, where they had to spend the night, since no flights were allowed to leave the country. They then took a U.S. cargo plane to the Dominican Republic and caught a plane home to JFK the next day. His family did suffer the tragic loss of a relative, but his dad, who lived there, was able to escape unharmed.

“This event changed my perspective on life because then I knew that we were truly not promised life. So right after that my wife and I had our first child. We felt it was time to start our legacy.”

Family had always been important to Jean. Growing up in the suburban town of Petion-Ville, Haiti, with his parents, two sisters and an older brother “helped set the foundation of my character as a person and a professional.” Each member of his family added something vital to his life. His father, who is the hardest worker he has ever known, taught him the value of this diligence. His mother, says Jean, “who is the smartest and sharpest person I know, expertly managed whatever my father made and provided us everything she could, even if we couldn’t afford a lot.”

His siblings played a huge role in who he became as a person—Jean’s brother always made him laugh, and showed him the funny side of life, and his sisters kept him grounded and humble. “They never let me have a big ego, which was necessary,” he laughs. “Nothing I ever did fazed them.”

When Jean was just 15, the whole family immigrated to the States (to New York, specifically), and his parents helped guide him, making sure he didn’t veer off his path. Education was the goal.

But after high school, Jean got a pretty good job at a bank. He made decent money for someone living at home with no bills, so he thought he was set, but then his family talked him into going back to college. And that’s when everything changed for him—he met his future wife, and got serious about his professional goals.
Jean attended York College, a CUNY school in Queens, while he worked full-time. But when he started matriculating, he wasn’t sure just what he wanted “to do.”

“Like most, I started college not knowing what I should major in and was going to focus on business science, but after just one accounting course, I changed my major.”

Professor Robert Clovey, who taught him Accounting 101, was an inspiration. “When he started talking about the double entry system, and credits and debits, I was hooked. A couple of weeks later I changed my major…and the rest is history,” Jean laughs. He ended up graduating with a B.S. in Accounting and went on to become a CPA.

Another York professor, Mr. Padilla, gave him his start in the field. Jean began interning for Padilla & Company, LLP and then became a Tax Consultant at Deloitte, one of the Big Four. “That was great for me because it was a huge firm. Everyone wanted to have this on their resume. It was a good experience but it was a lot of hard work and at the level I started, the expectation was always to give more, more, more. So when my wife became pregnant with my first son, I made the decision to move to somewhere smaller in size.”

“As with most public accounting firms, one of the biggest challenges we face is in finding and retaining qualified staff. But one of the biggest rewards is in having clients consult you before making any major business decisions.”

“Also, we were working on very specific areas of the tax world and I didn’t want to be an expert in just one small area. I looked for a place where I could grow, so I moved to Grassi & Co.”

He began at the leading New York firm more than seven years ago as a Semi-Senior and worked his way up the ladder to Tax Manager, through hard work and perseverance. “Along the way, I had plenty of support, inspiration and sometimes tough love from my coworkers and family.” Many of his coworkers at Grassi have become good friends. They’ve grown together at the firm and have helped each other work through the stress of a sometimes intense and exacting field. “Having the support of my coworkers truly helps,” Jean knows.

Specializing in the construction and architectural/engineering tax field, his responsibilities as Tax Manager at Grassi are varied: “I am responsible for providing my clients with consultative tax advice and tax compliance, developing staff and assisting partners with complex analyses. Sometimes I have the opportunity to write articles and provide training to new hires, as well as external professionals.”

Every field, firm and workplace has its challenges and rewards and Grassi is no different. “As with most public accounting firms, one of the biggest challenges we face is in finding and retaining qualified staff. But one of the biggest rewards is in having clients consult you before making any major business decisions. The best scenario is when right after an important meeting, the client says they were right in choosing us as a firm—that always resonates with us.”

The firm also works locally with charities and they all pitch in personally to provide food to the homeless. Jean plans to do more charitable work in the future, both on his own as well as with the NYSSCPA and his practice.

But Jean can’t be all work and no play. In his off hours, he enjoys spending time with his family, as well as watching and playing soccer and keeping up-to-date with anything automotive.

He also enjoys the time he spends at the NYSSCPA, as Co-Chair for the NextGen Committee and as new Board Member for the Nassau Chapter. In his budding role on the board, he votes on vital matters such as budgets and events for the various committees. “It’s my first year on the board so I’m just learning the ropes. I’m seeing how things are done and preparing myself for more involved participation.”
In addition, each month (except during the busy season), Jean meets with the three other Chairs of the NextGen Committee to collaborate on events and ideas for drawing new members to the Chapter. He helps to plan and organize events, negotiate contracts with vendors, market events and work on budgeting.

He feels that their Committee’s role is “to attract young and aspiring CPAs and provide awareness of the society and the profession as a whole. We are focusing on increasing membership among young professionals.”

They do this by throwing more fun and less stuffy networking events. A game of kickball is planned for October 17th as well as a return trip to Dave & Busters closer to the holidays—less formal affairs for the young, up-and-coming CPA. The goal is to teach young accountants just how important networking is and to attract them to the meetings at Nassau’s NYSSCPA. In his words, the meet-ups “provide awareness to young professionals as well as supply CPAs with a larger pool of options for staffing in the immediate future.”

Jean’s future looks bright, both personally and professionally. In the next 5-10 years, he sees himself readying his kids for college but he’ll leave the big decisions, ultimately, in their hands: “It depends if they want to go away to school; I’ll leave it up to them. In 10 years, my first will be graduating. I’ll still have my other two in high school. In the long-term, college for them is the plan, the goal. I will encourage them but let them make that decision. I have an understanding in this area because I was 24 or 25 before I knew what I wanted to do.”

Going forward, Jean sees himself as both an authority in his field and as Partner at Grassi & Co. He’s been with the practice well past these 7 lucky years and has built much equity in the firm. “I’m well on my way to getting there,” he feels. “It’s just a matter of time and experience.”
IN THE NEWS

Committee Spotlight:

NextGen Committee

Legacy is everything to most of us, whether it’s personal or professional—perhaps because it represents the continuation of “us” as a family, a people, a group, and even as a nation. The NYSSCPA’s Nassau Chapter is no less interested in furthering both their ideals and their legacy.

This is why Chapter members consider the NextGen Committee to be so vital to the future of this Society. Its Chairs’ task—their goal and their reward—is in bringing the next generation of CPAs into the fold, to continue the legacy of vitality and unity that the NYSSCPA represents to Long Island’s accounting field.

Their task is no small feat. Today’s younger professionals are not as focused on networking as previous generations, or perhaps not as aware of its importance. This is where NextGen comes in. They are looking at new ways of shaking up the traditional forms of networking and attracting professionals, and are also trying to impress upon the younger crowd just how critical networking can be to their future careers.

Heading up the Committee are four Chairs: Jean David Chery, Wei Xu, Alyssa Popov and Garrick Turano. Each brings their own strengths to the table and all work collectively to recruit new members, while making sure their events are as fun and successful as possible.

Garrick Turano, Senior Accountant at Marks Paneth LLP, feels that “the future” can be found on college campuses. “We’re looking at the possibility of talking to juniors and seniors at local colleges...We feel that they’d have a positive start to their careers just by talking to someone who’s walked in their shoes.”

Alyssa Popov, Supervisor at Marcum LLP, feels the same about student outreach and realizes that they can fill in the information gap where others cannot: “I feel that sometimes the younger generations have questions about our profession, schooling and the CPA exam that may not be adequately answered by teachers and professors, as they may have been far removed from the profession or the exam. If we can help this younger generation, it will promote for a greater CPA licensure and an even greater CPA community.”

Jean David Chery, Tax Manager at Grassi & Co., is thinking along the same lines: “One of the initiatives I want to implement is to go to Nassau County colleges and get students ready early, before they even start working. I want them to know that if they connect with the right people, they won’t have to worry about not having their resume seen. They’ll be able to just pick up the phone and call people from their accounting network in Nassau. They’ll have that direct connection...”
instead of sending things out electronically, with no hope of being seen at all. I would also explain to them that they are the future of the Chapter.”

Wei Xu, Manager at UHY Advisors, Inc., is a great example of this exposure. She found her way to the NYSSCPA through Hofstra University, so she knows this to be true firsthand. Former Nassau Chapter NYSSCPA President Anthony Basile, who taught accounting at Hofstra, also helped students become actively involved in the organization. Wei was the first Chair of NextGen and subsequently helped to enlist her fellow Chairs to work with her on events and recruitment.

Instead of staid cocktail parties and lectures, the NextGen Committee is committed to keeping their events light and fun. The Chairs feel that the social aspects of their meet-ups will attract a younger crowd. Their next event, on October 17, will be a kickball game, and they already have twice the names of their previous event all signed up and ready to play.

According to Wei, “it is both a good networking and team-building event. Socializing truly helps. People get to know professionals from other firms and industries and this will benefit them in the future.”

The year before last, NextGen put together a very successful outing at Dave & Busters: In between the video games, air hockey and bowling, they drove home the merits of the NYSSCPA to many young CPAs.

Looking to repeat their recruiting success, they plan on making the trip once again sometime close to the holidays, if time permits. The Chairs found that would-be members thought it was a great place to relax, have fun and focus on discussing the importance of networking.

NextGen also hosted an engaging golf outing that brought out many would-be members, where they received full tutorials on driving, putting and the powers of networking.

Jean believes that “early exposure to the profession and awareness of the multiple opportunities that the profession provides” will be key in bridging the gap to the next generation of CPAs.

The group meets on a monthly basis (barring the busy season), where they plan and organize events, negotiate contracts with vendors, market events and handle budgeting. For Jean, “the biggest challenge is in finding the time to plan and attend

“I feel that sometimes the younger generations have questions about our profession, schooling and the CPA exam that may not be adequately answered by teachers and professors.”

— ALYSSA POPOV, CPA

“I want them to know that if they connect with the right people, they won’t have to worry about not having their resume seen. They’ll be able to just pick up the phone and call people from their accounting network in Nassau.”

— JEAN DAVID CHERY, CPA
meetings and events. The biggest reward is in having young professionals become interested in getting involved with the Committee and the Society.”

Garrick tries to emphasize to would-be members the importance of networking. “First of all, it sharpens communication skills. In public accounting, you’re speaking with so many people—a client and their lawyers—and you need to be able to read people, converse with and approach people. This helps you as a professional. Outside of honing your skills, it helps to network if you find yourself moving, or if your firm closes down, you can find work at a new practice. Or on the contrary, if you need a banker, you can help each other.”

“Internally and externally, networking is important as a professional. The earlier you start and the more established you become, the better; those skills are just something you have to acquire.”

“[Attending these meetings] allows new and young CPAs a networking opportunity with others in similar age groups, background and work experience,” says Alyssa. “It helps them become more comfortable speaking professionally, asking questions, etc. A number of the NextGen events that are held also include some sort of charity donation, either with a food drive at the event or raffles to donate money and participations in walks.”

For Alyssa, “the biggest reward truly is that the people who do attend are so grateful to us for hosting these events, and getting them to open up to other people in the profession who face the same problems that they currently have.”

In addition to outside events, the NextGen Committee has worked with other Committees in the organization and looks to do more of this in the future. At the end of last year, Alyssa remembers, “The Small Firm MAP Committee had two or three of us from our Committee speak to them about how smaller firms can bridge the gap to attract younger people and to get them into the smaller firms. Smaller firms are finding it difficult to interest the newer generation. We talked to them about our ideas, they asked questions, and were extremely grateful to us. We also brought others who have worked with us to voice just why they chose midsize over small firms.”

The NextGen Committee is fired up to continue their mission of bringing in new and energetic recruits to the NYSSCPA. For Garrick, the benefits are great: “The reward comes when you’re finally at an event you’ve planned and see people enjoying themselves, mingling, having a good time—it makes everything else worth it. Months of planning come down to a couple hours of fun,” he laughs.

“We’re going to try to do more events as we progress, hopefully three to four next year. We’re going to keep doing the kickball event because we know that will be a success. And if we can continue building on what we already know works, this will be a very good year for the NextGen Committee.”

If any members have contacts or clients that they think would benefit from sponsoring events to promote their business, then please contact Lynne Fuentes at 516-656-0800 or Lynne@fuentesangelcpas.com.

“The kickball event is both a good networking AND team-building event. Socializing truly helps. People get to know professionals from other firms and industries and this will benefit them in the future.”

— WEI XU, CPA
Taxpayers who owe significant back taxes to the Internal Revenue Service ("IRS") are finding themselves in a bind as the IRS begins to implement their passport revocation program. Individuals who currently have a tax liability greater than $51,000 may have their passports revoked and be denied renewal or issuance of a new passport until they resolve their tax liability. Internal Revenue Code § 7345 — enacted in December of 2015 — requires the IRS to identify taxpayers who have a “seriously delinquent tax debt.” Once a taxpayer is identified, the Department of Treasury will coordinate with the Department of State by certifying a taxpayer’s debt as seriously delinquent. Ultimately, this may result in the revocation of the taxpayer’s passport or denial to renew or issue a passport.

A seriously delinquent tax debt is defined as a federal tax liability which: (1) Has already been assessed, (2) in an amount greater than $51,000 and (3) for which a federal tax lien or a levy has been issued. It is important to note that the amount required for a liability to be considered seriously delinquent is indexed yearly for inflation and automatically rounded to the nearest multiple of $1,000. Additionally, this amount is inclusive of interest and penalty, not merely the tax liability itself. As such, it may be fairly easy for a taxpayer to accrue a tax debt that triggers these passport revocation rules.

There are a number of exceptions to certifying a tax debt as seriously delinquent, some of which are provided for in the statute itself, while others have been established by the IRS. Under the statute, tax liabilities will not be certified if: The taxpayer is in a collection alternative, such as an Installment Agreement or Offer in Compromise; collection on the tax debt has been suspended due to a request for administrative relief, such as a collection due process hearing or request for innocent spouse relief; or the liable taxpayer is serving in a combat zone. As a matter of policy, the IRS currently also excludes from certification: (1) Liabilities of taxpayers placed in Currently Not Collectible status due to hardship, (2) tax debt incurred as a result of identity theft, (3) liabilities resulting from criminal restitution assessments (4) liabilities of taxpayers currently in bankruptcy (5) liabilities owed by deceased taxpayers, (6) liabilities included in a pending collection alternative, or (7) liabilities of taxpayers resident in federal disaster areas.

The IRS must follow certain procedures before a passport can be taken. Once it is determined that a taxpayer has seriously delinquent tax debt, revocation or denial of their passport does not happen immediately. First, the IRS must provide contemporaneous notice to the taxpayer that their tax liability has been certified as seriously delinquent to the Department of State. The notice must inform the taxpayer of their rights to a judicial review of the certification of their tax debt. The IRS is not required to send a stand-alone notice prior to certifying the tax debt as seriously delinquent and no other routes of appeal are available to a taxpayer other than a judicial review.

Once a tax debt is certified as delinquent, the State Department has the authority to revoke a valid passport and to deny applications for a new or renewal of a passport. If a taxpayer whose debt is certified attempts to apply for a passport, the State Department will provide the taxpayer with 90 days to resolve their delinquency. A taxpayer can resolve their liability by fully paying the liability, entering into an installment agreement, or resolving the liability...
through an offer in compromise. Considering that the full process of an offer in compromise can take over a year, most taxpayers who have not yet started to attempt to resolve their tax liability by the time the 90-day clock starts running would realistically be left with the option of either paying the liability in full or attempting to enter an installment payment agreement. However, in more complex cases, even securing an installment agreement within 90 days may prove difficult.

The IRS must notify the State Department if the certification of a tax liability needs to be reversed. This may happen if the certification was erroneous in the first place, if the debt becomes legally unenforceable, if the debt ceases to be seriously delinquent pursuant to any of the aforementioned exceptions, or if the taxpayer simply fully pays the liability. Normally, a taxpayer must fully pay their liability if they want to reverse the certification of their tax debt, however, certain situations which bring the liability below the certification threshold will result in reversal of the certification. If the IRS abates a penalty which results in the liability dipping below the threshold, they may decertify the liability, as long as the abatement was not a result of the first-time abatement policy. However, simply paying down the liability below the threshold amount will not result in decertification.

Despite having enacted the code section in late 2015, the IRS has only begun implementing the provision of the new code section in January of 2018. On January 16, 2018, the IRS issued Notice 2018-01. The notice states that the IRS and State Department will begin implementation of the code provisions in January of 2018. This seems to correspond with the tremendous increase in notices certifying delinquent tax debts that our clients have been receiving this year. For taxpayers who frequently travel internationally or simply want the freedom to do so and owe over $51,000 to the IRS, it is crucial for them to begin working with the IRS to resolve their tax liability now, before their tax debt is certified as seriously delinquent.

Leo Gabovich,Esq. is a tax attorney with Tenenbaum Law P.C., which is based in Melville, N.Y. Leo focuses on state and federal tax controversies and disputes, and has a wide range of experience assisting taxpayers with issues including personal income taxes, sales and use taxes, trust fund taxes and foreign reporting requirements. You can reach him at lgabovich@litaxattorney.com and at (631) 465-5000.
Katz Viola Lebenhart & Mauro, LLP and Lipner, Sofferman & Co., LLP have announced that they have merged to form

KVLSM LLP

KVLSM LLP is a full-service accounting firm on Long Island with a staff of professionals available to guide its clients through every facet of business and personal tax processing. The firm provides the highest level of professionalism and guidance across many industries, including fashion, entertainment, restaurant, automotive, technology and retail business, for both large- and small-sized corporations. The firm’s services include, but are not limited to, financial statement preparation, audit services, mergers and acquisitions, estate and trust consulting, tax preparation, IRS representation, cash flow and budget analysis, financial and retirement planning, and CFO services.

415 Crossways Park Drive, Suite C, Woodbury, NY 11797
Phone: 516-294-0400 • Fax: 516-938-0491

kvlsmcpa.com

Looking for a few good volunteers....

You already know that the NYSSCPA Nassau Chapter is committed to providing you with many events and activities to broaden your experiences in the profession. Please consider furthering the value of your membership by joining us on a committee. See the Committee Service Application on the next to last page of the newsletter.

We are looking for people to chair our Community Affairs and Public Relations Committee. That committee has spearheaded the annual Ellen Gordon Walk/Run, blood drives, etc.
The CFO & Financial Executives Committee welcomes CPAs in industry to participate in our monthly meetings. The CFO Committee organizes monthly, interactive learning experiences guided by professionals of multiple disciplines. Our committee provides a confidential forum for industry CPAs at a senior level to seek advice, exchange guidance with fellow professionals and develop a resourceful peer group.

Education topics are selected in advance by a group of active committee members. Prior to each seminar the committee allocates time for a “roundtable” discussion. Prospective members should be a CFO, VP Finance or the most senior financial person at their company.

The CFO Committee meets monthly from September through May. Meetings are held from 8:00 AM to 10:00 AM. We plan two dates with the Suffolk Chapter which will be held in Melville.

The following meetings have been scheduled:

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<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Location</th>
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<tr>
<td>09/14/18</td>
<td>GAAP and Lease Accounting Update</td>
<td>Mazars / Woodbury</td>
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<tr>
<td>11/14/18</td>
<td>Understanding Blockchain</td>
<td>Marcum / Melville</td>
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<tr>
<td>03/20/19</td>
<td>Leadership Skills</td>
<td>Marcum / Melville</td>
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Dates for the following seminars will follow in the next newsletter:

- Tax Update
- Cybersecurity
- Understanding Bankruptcy
- Employment Law
- Healthcare & Benefits
- Banking & Economic Update

Meeting time & format: 8:00 AM to 10:00 AM (2 CPE credits) – light breakfast served, $10 meeting fee

Meeting locations: Mazars / Woodbury - 60 Crossways Park Dr. W, Woodbury, NY
Marcum/Melville - 10 Melville Park Rd, Melville (Nov ’18 & Mar ’19)

Committee Co-Chairs:
- Joanne Krush, CPA, CFO Sterling Risk  jkrush@sterlingrisk.com  516-773-8605
- Anthony Aronica, CPA, CFO LDJ Real Estate  Aronica3@outlook.com  516-822-7163

Please contact Anthony Aronica or Joanne Krush if you’d like more information.
The Nassau Chapter
Financial Literacy Committee
Presents

Cost of Cannabis Sold:
Tax Code Sections 280E, 263A, and 471

Wednesday, September 19, 2018

Speaker/Moderator:  Phil Theiss, CPA

Chairpersons:  Larry Just, CPA

Location:  Sweet Hollow Diner
100 Broad Hollow Road
Melville, NY

Time:  8:00 – 9:00 AM

Cost:  NO FEE

Course Code:  29036907

CPE Credits:  1

Please call Larry Just (631) 428-4829 to RSVP
The Banker/CPA Committees of the NYSSCPA Suffolk & Nassau Chapters invite you to

“Indian Summer” Networking

Thursday, September 20, 2018  |  6 to 9 p.m.

at Jewel Restaurant
(on the East Patio, weather permitting)
400 Broadhollow Rd, Melville

Join the Suffolk and Nassau Chapters for a strictly social event under the setting sun.

For more info contact Danielle Schadler
DSchadler@bethpagefcu.com, (516) 349-6887
Current Labor Law Issues and the Mandatory Sexual Harassment Training

Speakers:
Mark Reiss — Littler Mendelson

CPE:
2 Credits Pending

Time:
8:00 – 10:00 AM (Be prompt!)

Place:
On Parade Diner,
7980 Jericho Turnpike, Woodbury

Cost:
$25 per person paid in advance
$30 per person (includes pre-registered)

Checks are Payable to:
NYSSCPA - Nassau Chapter

Refund/Credit Policy – If you send payment and are unable to attend the monthly meeting, we will issue a credit to you, which will expire in 6 months. There are no refunds.

*Pre-registration is required. See program for details.

Please note – meetings are subject to change. Notifications will be sent to all registered attendees via email should this occur.

NYSSCPA – NASSAU CHAPTER
SMALL-FIRM MAP COMMITTEE MEETING
September 21, 2018

On Parade Diner
7980 Jericho Turnpike, Woodbury, NY 11797

Please pre-register by calling Shannon at (516) 364-8888 ext. 900, e-mail her at svolkerts@wmrcpa.com or fax this page to (516) 364-3717.

Please mail your check to:
Alex Resnick
Wild, Maney & Resnick, LLP
185 Froehlich Farm Blvd.
Woodbury, NY 11797

I am enclosing a check for $_____ at $25 per person, payable to NYSSCPA – Nassau Chapter.

I will be using my credit memo, which will bring with me to the meeting.

Member #:
Name (print):
Firm:
Address:
Telephone:
Facsimile:
Cell:
Email:
CPA Cert #:
Signature:
Date:
SAVE THE DATE

Sunset Cruise - NYSSCPA Nassau
Member Appreciation Night
Wednesday, September 26
6:00 – 9:00 PM
(boarding starts 5:45 PM)

Fee of $25

Come enjoy an evening cruise of networking with your fellow society members. We will be leaving from Freeport & sailing aboard the newly renovated Captain Pete. It promises to be a fun evening with cocktails and appetizers included.

Check our website and the chapter digest for registration details.
- NEW 199A PROPOSED REGULATIONS

- CORPORATE CONVERSIONS FROM S TO C, CHANGE OF ACCOUNTING METHODS

Join us for a light dinner from 5:30pm – 6:15pm.

Learn about the ramifications of the new 199A proposed regulations, should corporations consider switching from S to C and reviewing possible changes in tax accounting methods.

3 CPE will be earned during the event.

For more information contact Robert Schaffer, CPA at rschaffer@ck-co.com or 516-937-9500.

PLACE: RXR Executive Park
Lower Level
68 S. Service Road
Melville, New York
UPCOMING MEETINGS AND EVENTS

A TECHNICAL MEETING SPONSORED
BY THE REAL ESTATE COMMITTEE

THURSDAY, SEPTEMBER 27, 2018
FROM 6:00 – 9:00 PM

Tax Cuts and Jobs Act - Section 199A
and 30% Interest Deduction Limitation

Chairpersons: Vivian Martinez, CPA
                Deana Wetzel, CPA
                Jodi Bloom, CPA

Location: Marks Paneth LLP
          88 Froehlich Farm Blvd. (Lower Level - Room LL 4)
          Woodbury, NY 11797
          (516) 992-5900

Designed for: Professionals involved in real estate engagements.

Speaker: Robert Barnett
         Capell, Barnett, Matalon & Schoenfeld LLP

Course Level: Basic/Intermediate

Course Code: TBD

CPE Credits: 3

REAL ESTATE COMMITTEE
NASSAU CHAPTER

THURSDAY, SEPTEMBER 27, 2018
Marks Paneth LLP
88 Froehlich Farm Blvd. (Lower Level - Room LL 4)
Woodbury, NY 11797

MAIL TO:
Deana Wetzel, CPA
c/o Marks Paneth LLP
88 Froehlich Farm Blvd., 2nd Floor
Woodbury, NY 11797
Tel: (516) 992-5746
Fax: (516) 992-5747
Email: dwetzel@markspaneth.com

Dear Deana:

☐ I will attend the CPE presentation at 6:00 PM
   which includes sandwiches and refreshments. I
   have enclosed a check for $____ at $25.00 per
   person, payable to the NYSSCPA–Nassau Chapter.

☐ I will attend the CPE presentation at 6:00 PM
   which includes sandwiches and refreshments. I
   have registered online via the NYSSCPA website.

(Please attach a list of names or attach business cards
if paying for more than one attendee.)

Name:

Firm Affiliation:

Email:

Address:

Telephone:

To ensure we have adequate seating, please fax back
or mail your reservation as soon as possible.
Thank you.
The NextGen Committee of the Nassau Chapter of the NYSSCPA is proud to host

**Accountants’ Kickball Event**

---

**Register Today!**

Name: 
Firm: 
Address: 
Telephone: 
Email*: 

*Required for credit card payment confirmation.

Pay by check:
Make check payable to NYSSCPA Nassau Chapter
Mail to: Jean David Chery c/o Grassi and Co
50 Jericho Quadrangle, Ste 200
Jericho, NY 11753
Phone: 516-336-2456
Email: JChery@grassicpas.com
Pay by Credit Card:
[https://cpe.nysscpa.org/product/29415](https://cpe.nysscpa.org/product/29415)
to register online via PayPal
No PayPal account necessary.

---

**New Date:**
October 17th, Wednesday
5:00 PM to 8:00 PM

**Location:**
Field #2 at Christopher Morley Park
500 Searingtown Rd N, Roslyn, NY 11576

**Refreshments:**
Sandwiches and salads will be served. Water and soda will be available to all participants. Select beer will be available for participants 21 years and over.

**Registration Fee:**
$20 per person with registration,
$25 at the event.
New Considerations in Retirement Plans, Back Door Roths & Other Options

Speaker: To be Announced
CPE: 2 Credits Pending
Time: 8:00 – 10:00 AM (Be prompt!)
Place: On Parade Diner
7980 Jericho Turnpike, Woodbury
Cost:* $25 per person paid in advance
$30 per person (includes pre-registered) paying at the door
Checks are payable to: NYSSCPA - Nassau Chapter

Chairpersons:
Alex Resnick, CPA
Eliot Lebenhart, CPA
Kenneth Hauptman, CPA

WE LOOK FORWARD TO SEEING YOU THERE!

*Refund/Credit Policy – If you send payment and are unable to attend the monthly meeting, we will issue a credit to you, which will expire in 6 months. There are no refunds.

Please note - meetings are subject to change. Notifications will be sent to all registered attendees via email should this occur.
SAVE THE DATE
Tuesday, October 23, 2018
6:00 – 8:00 PM

Topic: Business Valuations & Cost Segregation Studies

Speakers: Mark Rodriguez, ASA, MRICS & Scott McMahon, ASA, MRICS
MR Valuation Consulting

Location: Marks Paneth LLP
88 Froehlich Farm Blvd.
Woodbury, NY 11797

Cost: $25 (sandwiches & refreshments will be served)

CPE Credits: 2

Course Code: Pending

Contact: Deana Wetzel
516-992-5746
dwetzel@markspaneth.com
Practice Continuity Committee

Life after the Sale of Your Practice
Presented by the Capital Group Private Client Services Group

Friday, October 26, 2018, 8:00 AM

On Parade Diner, Woodbury, NY
7980 Jericho Turnpike, Woodbury New York, 11797 • phone # (516) 364-1870

Ginette Morris
Tel: (516) 681-1121
Craig Morris & Company
Fax: (516) 681-1203
356 South Oyster Bay Road
Email: ginette@morriscpas.com
Syosset, NY 11791

Dear Ginette:

☐ I will be attending the breakfast meeting at 8:00 AM.
☐ Enclosed is my check for $_____ at $25.00 per person (must be received by noon, Thursday, October 25).
☐ I prefer to pay $_____ at $30.00 per person at the door. (Walk-ins may be limited due to space availability).
☐ I am not a member of NYSSCPA’s. Enclosed is my check for $_____ at $35.00 per person.

Checks are payable to NYSSCPA, Nassau Chapter.

Note: Please RSVP by phone, fax or email as early as possible.

Name:

Firm Affiliation:

Address:

Email:

Telephone:
On July 27, 2018, the Nassau Chapter Continuity of Practice Committee held its first breakfast meeting of the new Chapter year. Our meeting covered planning for our 2018-19 meetings along with the topic “Peer Review Changes, Requirements and How They Affect All Firms.” The agenda was covered by Tom Linder, CPA, who is a long-time practitioner and a peer reviewer. Tom addressed the many significant reasons for changes in peer review requirements, and other important matters, including:

- who must now have a peer review;
- what is a reviewer looking for and how to prepare;
- changes in the administrator from New York to Pennsylvania;
- changes in the administrative system from PRISM to PRIMA;
- elements of quality control;
- System vs. Engagement reviews;
- Reporting - Pass vs. Pass with Deficiencies vs. Fail and conditions resulting in each.

Thanks to Tom for helping us understand a fairly complex system and the many recent changes resulting from the new Peer Review Law signed last October.

In planning the 2018-19 year, we set our future meeting schedule tentatively, as follows:

- **October 26, 2018** – the topic planned is “Life after the Sale of Your Practice,” presented by the Capital Group Private Client Services Group. The agenda is expected to include:
  - preparing emotionally for leaving your firm and moving on to the next stage of life;
  - how a sale affects you and your family;
  - your expected lifestyle post sale and how to achieve it;
  - transaction issues, including the uncertainty of a deal that’s contingent on retention or financial targets and;
  - should you work after selling your practice for economic, financial or social reasons or just make the break?
- **January 25, 2019** – “Solutions to Cyber Security Risks.” Our April 2018 meeting was devoted to cybersecurity risks, what they are and how to know when risks are present. Many of our participants asked what can be done to protect against them. Cybersecurity and insurance specialists will advise us on how we can prevent or protect against cyber risks.
- **April 26, 2019** – is our final meeting of the Chapter year, with a topic to be announced later.

Please remember to schedule our events in your calendar now, to avoid conflicts. Our meetings are generally held at On-Parade Diner, the last Friday of the meeting month, though dates and locations are subject to change. A coupon for the October meeting is included in this newsletter. For more information, on this meeting or our Committee, contact us at ginette@morriscpas.com. We look forward to your participation.

*Craig Morris, Chairman*
Learn valuable branding and networking tips, CPA review insight, networking skills and most importantly, how to get hired.

PROFESSIONAL DEVELOPMENT

NETWORKING AT NIGHT
Meet with LI public accounting firms looking to recruit and hire for student internships and full-time employment.

AGENDA:
2:30-3PM: How to Land an Interview
3-3:30PM: Networking With Confidence
3:30-4:30PM: Learn About the CPA Exam
4:45-5:45PM: Panel Discussion
6-8:30PM: Networking & Job Fair

Click Here to Register

QUESTIONS? CONTACT: NYSSCPACOLLEGEFEST@GMAIL.COM

RAFFLE: FREE CPA REVIEW COURSES!!

DRESS PROFESSIONALLY | BRING RESUMES | FOOD & REFRESHMENTS

NYSSCPA NASSAU CHAPTER PRESENT
STUDENT CPA COLLEGE FEST
WEDNESDAY, 11/14/2018
@ Chateau Briand
440 Old Country Rd,
Carle Place, NY 11514

$10 FOR STUDENTS,
A TECHNICAL MEETING SPONSORED
BY THE ACCOUNTING & AUDITING COMMITTEE
NASSAU CHAPTER

When: Tuesday, November 13, 2018
Topics: How a Banker Reads a Financial Statement
Chairpersons: Mark R. Cuccia, CPA
Tina M. Fasano, CPA
Franco Martorana, CPA
Speaker(s): Daniel Markus
Valley National Bank
Location: Marks Paneth, LLP
88 Froehlich Farm Blvd.
Woodbury, NY 11797
**Lower Level**
Time: 6:00pm – 6:30pm Dinner
6:30pm – 8:10pm Presentation
Course Level: Basic
Course Code: TBD
CPE Credits: 2
Cost: $20 for dinner and CPE presentation. Can be paid either by check
(made out to the NYSSCPA – Nassau Chapter) or via the
NYSSCPA website.

Please RSVP ASAP via email, fax or mail to:
Tina M. Fasano, CPA
c/o Marks Paneth, LLP
88 Froehlich Farm Blvd. Suite 200
Woodbury, NY 11797
P. 516-992-5891
F. 516-992-5892
E. tfasano@markspaneth.com

As always, we will be glad to go over any issues that may affect your practice. We start each session by asking our attendees
about any issues or circumstances that they have come across in the recent few months. Our objective is to provide
education and best practice guidance to the attendee regardless of firm size.

Accounting & Auditing Committee
Tuesday, November 13, 2018

☐ I will be attending the dinner and CPE presentation.
☐ I will not be attending the session but wish to obtain information about future events.

Name (print): ____________________________________________________________
Firm: __________________________________________________________________
Firm Address: __________________________________________________________________
Telephone: __________________________________________________________________
Email: ____________________________________________________________________
SAVE THE DATE

The Nassau Chapter Taxation and Estate & Personal Financial Planning Committees present

All Day Tax & Financial Planning Conference

Friday, November 30, 2018

Or

Saturday, December 1, 2018

TOPIC: New Tax Law
LOCATION: Marriott Uniondale
COST: $175 members / $250 non-members

Check our website, chapter digest and upcoming newsletters for further details as they become available
When: Tuesday, December 4, 2018
Topics: Accounting & Auditing Update
Chairpersons: Mark R. Cuccia, CPA
             Tina M. Fasano, CPA
             Franco Martorana, CPA
Speaker(s): George I. Victor, CPA, CGMA
            Giambalvo, Stalzer & Company, CPAs, PC
Location: Marks Paneth, LLP
         88 Froehlich Farm Blvd.
         Woodbury, NY 11797
Time: **Lower Level**
       6:00pm – 6:30pm Dinner
       6:30pm – 8:10pm Presentation
Course Level: Basic
Course Code: TBD
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      NYSSCPA website.

Please RSVP ASAP via email, fax or mail to:
Tina M. Fasano, CPA
 c/o Marks Paneth, LLP
  88 Froehlich Farm Blvd. Suite 200
  Woodbury, NY 11797
  P. 516-992-5891
  F. 516-992-5892
  E. tfasano@markspaneth.com

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about any issues or circumstances that they have come across in the recent few months. Our objective is to provide
education and best practice guidance to the attendee regardless of firm size.

Accounting & Auditing Committee
Tuesday, December 4, 2018

☐ I will be attending the dinner and CPE presentation.

☐ I will not be attending the session but wish to obtain information about future events

Name (print): ___________________________________________________________
Firm: _________________________________________________________________
Firm Address: _________________________________________________________
Telephone: ____________________________________________________________
Email: ________________________________________________________________
Save the Date

Nassau Chapter

66th ANNUAL INSTALLATION DINNER

THURSDAY, MAY 30, 2019
6:30 P.M.
CREST HOLLOW COUNTRY CLUB
WOODBURY, NY
65th Annual NYSSCPA Nassau Chapter Installation Dinner
On May 30, 2018, the NYSSCPA Nassau Chapter held its 65th Annual Installation Dinner at the Crest Hollow Country Club. As well as the installation of new officers, it was a celebration of our chapter’s 65th anniversary. The weather held out for us, the dinner was well-attended, and a wonderful time was had by all.

NYSSCPA Nassau Chapter Board 2018-2019:
Secretary Mark Cuccia, Past President Anthony Basile, Board Members Alyssa Popov, Jarred Berman, Jean-David Chery, Treasurer Vivian Martinez, President Alex Resnick, Vice President Geri Gregor, President Elect Natalie Verbanac, Board Members Wei Xu, Iola Damante, Kristina Albarella & Jack Angel.
(Board member Craig Morris was unavailable at the time the picture was taken.)

President Alex Resnick with Past Presidents Lynne Fuentes and Anthony Basile.
65th Annual NYSSCPA Nassau Chapter Installation Dinner

NYSSCPA Nassau Chapter 2018-2019 officers:
Vice President Geri Gregor, Treasurer Vivian Martinez, President Alex Resnick, Past President Anthony Basile,
President Elect Natalie Verbanac, Secretary Mark Cuccia.


Master of Ceremonies Neil Katz addresses the attendees at the dinner.
EVENT HIGHLIGHTS

65th Annual NYSSCPA Nassau Chapter Installation Dinner

Incoming President Alex Resnick with his family.

Anthony Basile presents the Samuel B. Traum Achievement Award to Rita Buttermilch.

Vivian Levy accepts the Chapter Appreciation Award from Anthony Basile.

Former chapter president Lynne Fuentes swears in the NYSSCPA Nassau Chapter 2018-2019 Executive Board.
65th Annual NYSSCPA Nassau Chapter Installation Dinner

Incoming President Alex Resnick is sworn in by his father Stanley Resnick, CPA.

President Alex Resnick thanks Kathy Becker for her service in support of the chapter.

Alex Resnick presents Anthony Basile with the outgoing President’s Plaque.
65th Installation Dinner Sponsors & Advertisers

We want to give a special thank you to all our sponsors and advertisers. You helped make the evening a resounding success.

~ PLATINUM ~
Anthony Basile CPA, P.C.
Capell Barnett Matalon & Schoenfeld LLP
EisnerAmper LLP
Fuentes & Angel CPAs LLC
Resnick DeLaRosa Family
Wild Maney & Resnick LLP

~ GOLD ~
Marks Paneth, LLP

~ SILVER ~
Alma Bank
Marcum LLP
Star Industries

~ BRONZE ~
Davidson & Maneri Associates
Integrity Advisors Pension Consultants
Katz Smith & Chwat, P.C.
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NY Oil Heating Association
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Accounting, Taxation and Legal Studies & Business
Nassau/Suffolk Chapter of NCCPAP
SUNY College at Old Westbury -
School of Business

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Gettry Marcus CPA, PC
Suffolk Federal
Sales Tax Defense, LLC
Shapiro Financial Planning Group
Practice Continuity Committee Discusses the Vital Role of Marketing in Succession Planning

Tom Linder, CPA and Peer Reviewer, addresses nearly 50 participants at the July Practice Continuity Committee Meeting.
17th Annual Ellen Gordon CPAs 4(a): Cause 5K Run/Walk

On July 12, NYSSCPA Nassau Chapter joined Island Harvest in the 17th Annual Ellen Gordon CPAs 4(a): Cause 5K Run/Walk to End Hunger at Eisenhower Park.

We had a wonderful turnout, everyone had a great time, and we raised needed funds to help feed those in need.
### Chapter Meetings

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<td>Sunset Cruise - NYSSCPA</td>
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<td>Nassau Member Appreciation Night</td>
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<td>(Boarding at 5:45)</td>
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<td>Joint w/-Real Estate</td>
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<td>Lease Update</td>
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<td>Marks Paneth, Woodbury</td>
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<td>6:30 – 8:10 PM</td>
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### Accounting & Auditing

Mark Cuccia, Tina Fasano, Franco Martorana

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<td>Joint w/ Suffolk Chapter</td>
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<td>ALL DAY A&amp;A CONF</td>
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<td><strong>Tuesday, 11/13</strong></td>
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<td>How a Banker Reads a Financial Statement</td>
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<td>Marks Paneth, Woodbury</td>
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<td><strong>Tuesday, 12/4</strong></td>
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<td>A&amp;A Update</td>
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<td>Marks Paneth, Woodbury</td>
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### Attorney & Accountant Joint Committee

Kristina Albarella, Anthony Basile

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<td><strong>Tuesday, 11/27</strong></td>
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<td>Joint w/ Suffolk Chapter</td>
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<td>Attorney Networking Event</td>
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<td>Fox Hollow, Woodbury</td>
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</table>
### CFO & Financial Executives

**Anthony Aronica, Joanne Krush**

<table>
<thead>
<tr>
<th>Year</th>
<th>Month</th>
<th>Event</th>
<th>Location</th>
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<tbody>
<tr>
<td>Sept 2018</td>
<td></td>
<td><strong>Friday, 9/14</strong>&lt;br&gt;GAAP &amp; Lease Accounting Update&lt;br&gt;Mazars, Woodbury</td>
<td>8:00 – 10:00 AM</td>
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<tr>
<td>Oct 2018</td>
<td></td>
<td><strong>Wednesday, 11/14</strong>&lt;br&gt;Understanding Blockchain&lt;br&gt;Marcum, Melville</td>
<td>8:00 – 10:00 AM</td>
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<tr>
<td>Nov 2018</td>
<td></td>
<td><strong>Wednesday, 11/14</strong>&lt;br&gt;Leadership Skills&lt;br&gt;Marcum, Melville</td>
<td>8:00 – 10:00 AM</td>
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<td>Dec 2018</td>
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<td>Jan 2019</td>
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### Cooperation with Educational Institutions

**Anthony Basile, Abby Lucrezia**

<table>
<thead>
<tr>
<th>Year</th>
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<td>Nov 2018</td>
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<td><strong>Wednesday 11/14</strong>&lt;br&gt;Student CPA Fest&lt;br&gt;Chateau Briand, Carle Place</td>
<td>2:30 PM - 8:30 PM</td>
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<td>Dec 2018</td>
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<td>Jan 2019</td>
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### Financial Literacy

**Lawrence Just**

<table>
<thead>
<tr>
<th>Year</th>
<th>Month</th>
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<tbody>
<tr>
<td>Sept 2018</td>
<td></td>
<td><strong>Wednesday, 9/19</strong>&lt;br&gt;Cost of Cannabis Sold:&lt;br&gt;Tax Code Sections 280E, 263A, and 471</td>
<td>Sweet Hollow Diner, Melville</td>
<td>8:00 – 9:00 AM</td>
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<td>Oct 2018</td>
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### Networking With Accountants

**Neal Korenberg**

<table>
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<tr>
<th>Year</th>
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<th>Event</th>
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<tbody>
<tr>
<td>Sept 2018</td>
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<td><strong>Thursday, 9/20</strong>&lt;br&gt;Indian Summer Networking&lt;br&gt;Joint Nassau/Suffolk Event&lt;br&gt;Jewel Restaurant, Melville</td>
<td>6:00 – 9:00 PM</td>
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<td>Oct 2018</td>
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### NextGen Committee
Jean David Chery, Alyssa Popov, Garrick Turano, Wei Xu | NextGen Liaison - Mark Goldschmitt

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<tr>
<td>Wednesday, 10/17</td>
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<tr>
<td>Accountants’ Kickball Event</td>
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<td>Christopher Morley Park</td>
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<td>Field 5, Roslyn</td>
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<td>5:00 – 8:00 PM</td>
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### Practice Continuity & Succession Planning Committee
Craig Morris, Eliot Lebenhart, Larry Bloom

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<tr>
<td>Friday, 10/26</td>
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<tr>
<td>Life After the Sale of Your Practice</td>
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<td>On Parade Diner, Woodbury</td>
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<td>Topic TBD</td>
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<td>On Parade Diner, Woodbury</td>
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### Small-Practice Unit MAP
Alex Resnick, Eliot Lebenhart, Kenneth Hauptman

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<tbody>
<tr>
<td>Friday, 9/21</td>
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<td>Current Labor Law Issues and the Mandatory Sexual Harassment Training</td>
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### Joint Taxation & Estate & Personal Financial Planning Committees:

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<tbody>
<tr>
<td>Wednesday, 9/26</td>
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<tr>
<td>New 199A Proposed Regulations, Corporate Conversions from S to C, Change of Accounting Methods</td>
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<td>RXR Executive Park, Lower Level, Melville</td>
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| | | Tuesday, 10/23 | | |
| | | Topics TBD | | |
| | | RXR Executive Park, Lower Level, Melville | | |
| | | 6:00 – 9:00 PM | | |

| | | Friday, 11/30-12/1 | | |
| | | All Day Tax & Financial Planning Conference | | |
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elebenhart@kvlsmcpa.com

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SEPTEMBER 2018
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All submissions are due the 1st of the month prior to issue date. Email submissions to:
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