A Message From The President

November is the Thanksgiving month. As such, I would like to thank all of the active members in the NYSSCPA – Nassau Chapter who have continued the tradition of giving back and being involved. Your efforts are truly appreciated and I look forward to all that is to come.

October was a busy month with many committee meetings and chapter events. The Joint Nassau/Suffolk Cooperation with Bankers Meeting continued the tradition of co-sponsoring the fall networking event on October 22. The meeting was once again held at the Main Event Sports Bar in Farmingdale. It was a great networking event that was enjoyed by all. Thank you to our neighboring chapter, NYSSCPA—Suffolk Chapter, for handling the administration of this program.

October was Financial Literacy Month, which kept the Financial Literacy Committee very busy. On October 3, the Nassau Chapter co-sponsored the First Annual Financial Fitness Day. This was a four-hour event co-sponsored with the Financial Planning Association of Long Island and was held at Molly College's Suffolk Campus at Republic Airport in Farmingdale. The Financial Literacy Committee also held a two-hour meeting on October 22 at the office of Sanders Thaler Viola & Katz, LLP. Both events were great successes.

The 15th Annual Joint Nassau/Suffolk Chapter Accounting and Auditing Conference is being held at the Upsky Long Island Hotel in Hauppauge on November 7. This conference will provide numerous topics such as GAAS & GAAP updates, Best Practices, Employee Benefits Planning, Construction Refresher, Banker’s Panel Discussion and Not For Profit Update. The event will provide 8 hours of CPE.

On November 12, the Cooperation for Educational Institutions will be holding the Mentor a Student event at Chateau Briand in Carle Place. This event is a great opportunity to meet and interact with our local future CPAs. We encourage everyone to attend and participate in this networking and educational event, where our interaction with the students will help them as they develop their communication, networking and interviewing skills.

On November 24, the Attorney Accounting Networking event will be held at the Carlyle at the Palace in Plainview. This is another great networking opportunity that offers a chance to unwind with fellow professionals just before celebrating Thanksgiving.

The Taxation Committee will be hosting an All-Day Taxation Conference on December 5 and 6 at the LI Marriot in Uniondale. Topics will include a Federal and State Tax Update, Estate Planning and Identity Theft. It is sure to be another valuable tax program.

There will be many committee meetings this month, so please review the newsletter, visit our website, www.nysscpa.org/nassau and see all that is going on. Please get involved and realize all of the benefits that this chapter has to offer.

Best wishes to all for a wonderful Thanksgiving Holiday!

Regards,

Philip H. Kanyuk, CPA
NYSSCPA — Nassau Chapter President, 2015-2016
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Save the Dates:

NOVEMBER 2015

<table>
<thead>
<tr>
<th>Event Type</th>
<th>Date</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chapter Meeting Attorney Accountant Networking Event</td>
<td>Tuesday, 11/24</td>
<td>Carlyle at the Palace, Plainview 6 to 9 PM</td>
</tr>
<tr>
<td>Accounting &amp; Auditing</td>
<td>Saturday, 11/7</td>
<td>Nassau/Suffolk Joint Accounting &amp; Auditing Full Day</td>
</tr>
<tr>
<td>Conference, Upshy Long Island Hotel, Hauppauge, Registration</td>
<td>7:30 AM</td>
<td></td>
</tr>
<tr>
<td>Attorney &amp; Accountant Joint Committee</td>
<td>Tuesday, 11/24</td>
<td>Attorney/Accountant Networking Event</td>
</tr>
<tr>
<td>Carlisle at the Palace, Plainview 6 to 9 PM</td>
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<tr>
<td>CFO &amp; Financial Executives</td>
<td>Thursday, 11/12</td>
<td>Healthcare/ACA update &amp; IRS reporting requirements</td>
</tr>
<tr>
<td>Melville — 68 S. Service Rd, Lower Level</td>
<td>8 to 10 AM</td>
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<tr>
<td>Cooperation for Educational Institutions</td>
<td>Thursday, 11/12</td>
<td>Mentor A Student Nite</td>
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<tr>
<td>Chateau Briand, Carle Place 6 to 9 PM</td>
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<tr>
<td>Financial Literacy Committee</td>
<td>Wednesday, 11/18</td>
<td>Breakfast Meeting</td>
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<tr>
<td>Sanders Thaler Viola &amp; Katz Jericho</td>
<td>8 to 10 AM</td>
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<tr>
<td>Real Estate</td>
<td>Wednesday, 11/18</td>
<td>Estate &amp; Succession Planning</td>
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<tr>
<td>For Real Estate Owners and Investors</td>
<td>Milleridge Inn, Jericho 6 to 9 PM</td>
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<tr>
<td>Diner — 6 PM</td>
<td>Technical — 7 PM</td>
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<tr>
<td>Small Firm MAP</td>
<td>Friday, 11/20</td>
<td>Collections</td>
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<tr>
<td>On Parade Diner, Woodbury 8 to 10 AM</td>
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</tbody>
</table>

DECEMBER 2015

<table>
<thead>
<tr>
<th>Event Type</th>
<th>Date</th>
<th>Location</th>
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<tbody>
<tr>
<td>Accounting &amp; Auditing</td>
<td>Tuesday, 12/1</td>
<td>Accounting &amp; Auditing Update</td>
</tr>
<tr>
<td>Mark Paneth, Woodbury</td>
<td>Dinner 6 PM</td>
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<tr>
<td>Presentation 6:30 PM</td>
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<tr>
<td>CFO Committee</td>
<td>Thursday, 12/10</td>
<td>Fiduciary/Trustee Responsibility of 401K Plans</td>
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<tr>
<td>Nixon Peabody, Jericho</td>
<td>8 to 10 AM</td>
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<tr>
<td>Financial Literacy Committee</td>
<td>Wednesday, 12/16</td>
<td>Breakfast Meeting</td>
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<tr>
<td>Sanders Thaler Viola &amp; Katz Jericho</td>
<td>8 to 10 AM</td>
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<tr>
<td>Real Estate Committee</td>
<td>Thursday, 12/3</td>
<td>Tax Planning for the Long Term Real Estate Investor</td>
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<tr>
<td>Milleridge Inn, Jericho</td>
<td>Dinner 6 PM</td>
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<tr>
<td>Presentation 7 PM</td>
<td></td>
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</tr>
<tr>
<td>Small Firm MAP Committee</td>
<td>Friday, 12/8</td>
<td>Expansion of Client Services</td>
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<tr>
<td>On Parade Diner, Woodbury 8 to 10 AM</td>
<td></td>
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<tr>
<td>Taxation Committee</td>
<td>Saturday, 12/5</td>
<td>All Day Taxation Conference</td>
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<tr>
<td>and Sunday, 12/6</td>
<td>Federal &amp; State Tax Update, Estate Planning, IRS &amp; NYS Collections, Partnerships,</td>
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<td></td>
<td>9 AM to 5:15 PM</td>
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<tr>
<td>Taxation Committee</td>
<td>Saturday, 12/5</td>
<td>Estate Planning, IRS &amp; NYS Collections, Partnerships,</td>
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<tr>
<td>and Sunday, 12/6</td>
<td>S Corporations &amp; LTC Insurance LI Marriott, Uniondale</td>
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<td></td>
<td>9 AM to 5:15 PM</td>
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</table>
On October 23, Edward Mendlowitz, CPA and Partner at WithumSmith+Brown (WSB) gave a presentation on Succession and Retirement Planning for CPA Firms. Ed was all that he promised to be. He was entertaining and informative, delivering real-life experiences to which all CPAs can relate. Ed worked in a small firm environment before joining WSB. He discussed the very successful firms he developed and why he merged his practice. He told the audience the details of the deal he made, and also addressed what he gained and what he gave up. Ed explained why he chose WSB; why they were interested in him; how he prepared for his succession; how he negotiated; and most importantly, how CPAs can protect the value of their practices. He then addressed the audience, knowing the main reason for their attendance was to learn from him how “to be able to retire comfortably... at the right time, when you want to,” comparing current operating strategies with exit strategies. Ed delivered with great insight. He really understands the CPA profession and the people who serve in it. Thank you, Ed, for a really great presentation.

Our future meeting schedule is as follows:

- **January 22, 2016** — Bill Carlino will discuss the latest in accounting firm mergers and acquisitions. Bill joined Transition Advisors (a CPA mergers and acquisitions firm) after serving for nearly 12 years as editor-in-chief and editorial director of Accounting Today. While there, he was responsible for all content. During his tenure, Accounting Today won a number of financial journalism awards. He has been a frequent industry speaker, presenter and panel moderator, and has appeared as an expert commentator on such business channels as CNBC, Reuters, Bloomberg, CNN and National Public Radio (NPR). Please see coupon for registration elsewhere in this newsletter.

- **April 29, 2016** — Mark Perlson, CPA/PFS of Perlson LLP, will lead a panel of speakers on staff development, how to turn them into partners and solving the succession issue with homegrown talent. Mark founded Perlson in 1985 as a small, two-person firm. Perlson LLP has since grown to become a significant multi-staff New York area firm, with an additional office in Charleston, South Carolina. Mark and his panel will give us insight into how to build a team capable of transitioning your CPA firm in succession.

Please remember to schedule our events in your calendar now, to avoid conflicts. Our meetings are generally held at On Parade Diner in Woodbury, the last Friday of the meeting month, though dates and locations are subject to change. For more information on our meetings or Committee, contact us at ginette@morriscpas.com.

We look forward to seeing you at a future event.

Craig Morris, Chairman
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.

Consider furthering the value of your membership by joining us on a committee.

**Employee Benefits**

The NEW Nassau Chapter Employee Benefits Committee holds meetings and events dedicated to improving practitioner knowledge of tax and attest services related to employee benefit plans.

The committee is just getting started and there are plenty of opportunities, so now’s a good time to get involved.

To find out more about the Employee Benefits Committee, contact:

Tina M. Isbitsky, CPA, CGMA
631-406-4065
tmicpa@gmail.com

**Sponsorship**

This vital committee allows the chapter to continue its good work. The Sponsorship Committee coordinates between the chapter and vendors who want access to our members and their guests at chapter events.

We are looking for committee members to work with existing sponsors or help find new sponsors and match them to our many events.

To find out more about the Sponsorship Committee, contact:

Joshua S. Sechter, CPA/ABV, CFE
516-364-3232
joshua@goKLG.com
63rd Annual Installation Dinner

Wednesday, May 25, 2016
6:30 P.M.
Crest Hollow Country Club
Woodbury, NY
UPCOMING MEETINGS AND EVENTS

MAY 25, 2016, 63rd ANNUAL INSTALLATION DINNER

SIGN UP AND PAY BY DEC. 31, 2015
TAKE 20% OFF CONTRACT RATES

SIGN UP AND PAY BY JAN. 31, 2016
TAKE 15% OFF CONTRACT RATES

SIGN UP AND PAY BY FEB. 28, 2016
TAKE 10% OFF CONTRACT RATES

FOR DINNER SPONSORSHIP CONTRACT AND INFORMATION
CONTACT VIVIAN LEVY AT VIVIANLEVY1@GMAIL.COM
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. Our monthly education topics are planned 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 or the most senior financial person at their company. The dates and topics for our upcoming committee meetings are detailed below. We look forward to seeing you at a meeting soon.

<table>
<thead>
<tr>
<th>DATE</th>
<th>TOPIC</th>
<th>LOCATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>11/12/15</td>
<td>Healthcare/ACA update and IRS reporting requirements</td>
<td>Melville — 68 S. Service Rd</td>
</tr>
<tr>
<td>12/10/15</td>
<td>Fiduciary and Trustee Responsibilities of 401k Plans</td>
<td>Jericho/Nixon Peabody</td>
</tr>
<tr>
<td>01/14/16</td>
<td>The Financial, Legal and Practical Process of Selling a Company</td>
<td>Jericho/Deloitte</td>
</tr>
<tr>
<td>02/11/16</td>
<td>Estate Planning for the Closely Held Business</td>
<td>Melville/Marcum LLP</td>
</tr>
<tr>
<td>03/10/16</td>
<td>Banking Market Update</td>
<td>Jericho/Deloitte</td>
</tr>
<tr>
<td>04/21/16</td>
<td>Buy-Sell Agreements</td>
<td>Jericho/Deloitte</td>
</tr>
<tr>
<td>05/19/16</td>
<td>Internal Control/Fraud/Cyber Security Techniques</td>
<td>Jericho/Deloitte</td>
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</tbody>
</table>

Committee meetings are held on a monthly basis from September through June.

MEETING TIME & FORMAT:
8 to 10 a.m. (two CPE credits) light breakfast served $10 meeting fee

MEETING LOCATIONS:
Jericho/Deloitte 2 Jericho Plaza, Jericho
Jericho/Nixon Peabody 50 Jericho Quad, Jericho
Melville Nov 12 — 68 South Service Rd, lower level
Feb 11 — 10 Melville Park Road (Marcum LLP)

COMMITTEE CO-CHAIRS:
Anthony Aronica, CPA, CFO: Graphic Paper aaronica@graphicpaper.com 631-964-8225
Manlio Cafiero, CPA, CFO: Scales Industrial mcafierno@scalesair.com 516-248-9096

Please RSVP:
Email this form to: aaronica@graphicpaper.com
Or fax this form to: 631-439-8822

CFO COMMITTEE MEETING RSVP
Meeting date: __________
Name: __________________________________________________________
Firm: __________________________________________________________
Address: _________________________________________________________
Telephone: ________________________________________________________
Email: ___________________________________________________________
**FINANCIAL LITERACY COMMITTEE**

**UPCOMING MEETINGS**

**WEDNESDAY, NOVEMBER 18 AND WEDNESDAY, DECEMBER 16**

**BREAKFAST MEETING:**
8 TO 10 A.M.

**SANDERS THALER VIOLA & KATZ**
350 JERICHO TURNPIKE, SUITE 1
JERICHO, NY 11753

Please RSVP to
Liz Oberg:
loberg@st-cpas.com

**SAVE THE DATE**

**MARK YOUR CALENDARS**

The annual Estate & Personal Financial Planning Conference will be held on

**Saturday, January 16, 2016.**

Look for details in our next newsletter.

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**ACCOUNTING & AUDITING COMMITTEE — NASSAU CHAPTER**

**UPCOMING MEETINGS**

**A TECHNICAL MEETING SPONSORED BY THE**

**ACCOUNTING & AUDITING COMMITTEE — NASSAU CHAPTER**

**Tuesday, December 1, 2015**

**Guest Speakers:** George Victor

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

**Time:**
6:00 p.m. Dinner
6:30 p.m. Presentation

**Course Code:** To be obtained

**CPE Credits:** Two

**Cost:** $20 for Dinner and CPE Presentation

**Topics:** Accounting and Auditing Update

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 issues or circumstances that they have come across in the last few months. Our objective is to provide education and best practice guidance to the attendees, regardless of the size of their firm.

_It is OK to bring your check with you to the session._

---

**ACCOUNTING & AUDITING COMMITTEE**

**NASSAU CHAPTER**

**Accounting and Auditing Update**

**Tuesday, December 1, 2015**

Please RSVP ASAP via email, fax or mail to:

Mark R. Cuccia, CPA
Marks Paneth LLP
88 Froehlich Farm Blvd.
Woodbury, NY 11797

Email: mcuccia@markspaneth.com
Fax: 516-992-5909

☐ 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: _________________________________________________

Firm Affiliation: _________________________________________

Address: _______________________________________________

Telephone: _____________________________________________

Fax: ___________________________________________________

Email Address: ________________________________________
NYSSCPA — NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING
NOVEMBER 20, 2015

TOPIC: COLLECTIONS

- Procedures in Place
- Collection Letters
- When to Involve an Attorney
- When to Sue
- Credit Cards
- Interest Charges
- Arbitration
- Retainers/Engagement Letters
- When to Stop Work – Pencils Down
- AND MORE!

Speakers: Scott Sanders, CPA, PFS, CGMA, CFP®, CFS
          Eliot Lebenhart, CPA
          Kenneth Hauptman, CPA
          Alex Resnick, CPA

CPE: 2 Credits Pending

Time: 8 to 10 a.m. (be prompt!)

Place: On Parade Diner
       7980 Jericho Turnpike, Woodbury

Cost:* Includes Full Breakfast

- $25 per person paid in advance
- $30 per person (includes pre-registered)
  paying at the door – No Exceptions

Checks are payable to:
NYSSCPA — Nassau Chapter

Chairpersons: Scott Sanders, CPA, PFS, CGMA, CFP®, CFS
              Eliot Lebenhart, CPA
              Kenneth Hauptman, CPA
              Alex Resnick, 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 six 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.
UPCOMING MEETINGS AND EVENTS

NYSSCPA — NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING
DECEMBER 18, 2015

TOPIC: EXPANSION OF CLIENT SERVICES
• Estate Planning
• Tax Planning
• Retirement Planning
• College Planning
• Family Office Work
• Succession Planning for CPAs and Clients
• AND MORE!

Speakers: Scott Sanders, CPA, PFS, CGMA, CFP®, CFS
Eliot Lebenhart, CPA
Kenneth Hauptman, CPA
Alex Resnick, CPA

CPE: 2 Credits Pending

Time: 8 to 10 a.m. (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 – No Exceptions

Checks are payable to:
NYSSCPA — Nassau Chapter

Chairpersons: Scott Sanders, CPA, PFS, CGMA, CFP®, CFS
Eliot Lebenhart, CPA
Kenneth Hauptman, CPA
Alex Resnick, CPA

Name (Print) ______________________________________________________
Firm _____________________________________________________________
Firm Address ______________________________________________________
City __________________________ State ___________ Zip_________________
Telephone _________________________________________________________
Fax ______________________________________________________________
Cell Phone ___________________________________________________________________________
Email ____________________________________________________________
CPA Cert # ________________________________________________________
Signature _________________________________________________________
Date _______________________________________________________________

*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
six months. There are no refunds.

Please note: Meetings are subject to change.
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### NYSSCPA – NASSAU CHAPTER

**Small Firm MAP Meeting Topics 2015-2016***

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Speaker/Moderator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Friday, November 20, 2015</td>
<td>Collections</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP, CFS, Eliot Lebenhart, CPA, Kenneth Hauptman, CPA, Alex Resnick, CPA</td>
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<tr>
<td>Friday, December 18, 2015</td>
<td>Expansion of Client Services</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP, CFS, Eliot Lebenhart, CPA, Kenneth Hauptman, CPA, Alex Resnick, CPA</td>
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<tr>
<td>Friday, January 15, 2016</td>
<td>Dress for Success &amp; Healthy Eating</td>
<td>Janine Giorgenti — Giorgenti Custom Menswear, Carmela Frattasi — Corporate Wellness</td>
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<td>Part I by NYSSCPA — Nassau Chapter</td>
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<tr>
<td>Friday, February 19, 2016</td>
<td>Pre-Tax Season Issues — Roundtable Discussion</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP, CFS, Eliot Lebenhart, CPA, Kenneth Hauptman, CPA, Alex Resnick, CPA</td>
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<tr>
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<tr>
<td>March 2015 — No Meeting — Tax Season</td>
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<tr>
<td>Wednesday, April 20, 2016</td>
<td>Post-Tax Season Issues — Roundtable Discussion</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP, CFS, Eliot Lebenhart, CPA, Kenneth Hauptman, CPA, Alex Resnick, CPA</td>
</tr>
<tr>
<td>Wednesday, May 18, 2016</td>
<td>10 Ways to Lose a Client</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP, CFS, Eliot Lebenhart, CPA, Kenneth Hauptman, CPA, Alex Resnick, CPA</td>
</tr>
<tr>
<td>Wednesday, June 15, 2016</td>
<td>Labor Law Update</td>
<td>Ruth Kraft, Esq., Barlett, McDonough &amp; Monaghan, LLP</td>
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</tbody>
</table>

All meetings will be held at **On Parade Diner, 7980 Jericho Turnpike, Woodbury, NY 11797**

*Time: 8 to 10:00 a.m. (breakfast included)*

*Paid in Advance: $25 Cost: $30 for pre-registration, paying at the door — no exceptions*

**You Can Contact Your Co-Chairmen as Follows:**

<table>
<thead>
<tr>
<th>Scott Sanders, CPA, PFS, CGMA, CFP, CFS</th>
<th>Eliot Lebenhart, CPA</th>
<th>Kenneth Hauptman, CPA</th>
<th>Alex Resnick, CPA</th>
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<tr>
<td>516 938-5219</td>
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<td>516 364-8888</td>
<td>516 364-8888</td>
</tr>
</tbody>
</table>

*All meetings are held on Fridays unless otherwise noted. *Please note: Meeting dates, topics and speakers are subject to change.*
UPCOMING MEETINGS AND EVENTS

A TECHNICAL MEETING SPONSORED BY THE REAL ESTATE COMMITTEE

How to Avoid the Murder of Your Business

WEDNESDAY, NOVEMBER 18, 2015

 Speakers: Attorneys:
Erica Garay, Patricia Galteri,
James Garbus, Meyer, Suozzi,
English & Klein, P.C.

Jack Wilk, Esq.
Wilk Auslander LLP

Location: Milleridge Inn
585 Broadway, Jericho, NY 11753
(516) 931-2201

Designed for: Professionals involved in real estate engagements.

Chairpersons: Vivian Martinez, CPA
Joel C. Dressner, CPA

Topics: This presentation will discuss critical areas that are essential in keeping your real estate clients in the best of business health.

Join us for a lively and informative evening!

Topics will include:
• Succession planning
• Inheritance issues
• Buy-sell and other agreements
• Using mediation to salvage relationships
• Tax issues and consequences
• Case studies

Course Level: Basic/Intermediate
Course Code: TBD
CPE Credits: 2

REAL ESTATE COMMITTEE EVENT
Wednesday, November 18, 2015
Milleridge Inn
585 Broadway, Jericho, NY 11753

MAIL TO:
Joel Dressner, CPA
c/o Gettry Marcus CPA, P.C.
88 Froehlich Farm Blvd., 3rd Floor
Woodbury, NY 11797
Tel: (516) 364-3390 ext. 232
Fax: (516) 496-0417
Email: jdressner@gettrymarcus.com

☐ I will attend dinner and the CPE presentation at 6 p.m. and I have enclosed a check for $________ at $45 per person, payable to the NYSSCPA — Nassau Chapter.

☐ I will attend the CPE presentation only at 7 p.m. and I have enclosed a check for $________ at $20 per person payable to the NYSSCPA — Nassau Chapter

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

Name (Print) ______________________________________________________
Firm _____________________________________________________________
Firm Address ______________________________________________________
City __________________________ State ___________ Zip_________________
Telephone _________________________________________________________
Cell Phone ________________________________________________________
Email ____________________________________________________________
Signature _________________________________________________________

To ensure we have adequate seating, please fax back or mail your reservation as soon as possible. Thank you.
UPCOMING MEETINGS AND EVENTS

A TECHNICAL MEETING SPONSORED BY THE REAL ESTATE COMMITTEE

Moving the Real Estate Empire to the Next Generation

THURSDAY, DECEMBER 3, 2015

Speakers:
Stephen M. Breitstone, Esq.
Mark E. Wilensky, Esq.
Meltzer Lippe, Goldstein & Breitstone, LLP

Location:
Milleridge Inn
585 Broadway, Jericho, NY 11753
(516) 931-2201

Designed for:
Professionals involved in real estate engagements.

Chairpersons:
Vivian Martinez, CPA
Joel C. Dressner, CPA

Topics:
The paradigm of moving the private real estate empire to the next generation has changed due to market conditions, as well as the tax and legislative environment. This presentation will take a fresh look at planning opportunities and challenges, and will explore planning techniques that are responsive to the changing environment.

Topics will include:
• How to maximize the basis step-up for appreciated real estate, while reducing estate taxes
• Whether assets in a grantor trust will get a basis step-up upon the death of the grantor
• Planning to maximize discounts
• Planning for liquidity and Section 6166 deferral of taxes
• A comparison of alternative techniques such as GRATs, installment sales to intentionally defective trusts and freeze partnerships under Section 2701

Course Level: Basic/Intermediate
Course Code: TBD
CPE Credits: 2

REAL ESTATE COMMITTEE EVENT
THURSDAY, DECEMBER 3, 2015
Milleridge Inn
585 Broadway, Jericho, NY 11753

MAIL TO:
Joel Dressner, CPA
c/o Gettry Marcus CPA, P.C.
88 Froehlich Farm Blvd., 3rd Floor
Woodbury, NY 11797
Tel: (516) 364-3390 ext. 232
Fax: (516) 496-0417
Email: jdressner@gettrymarcus.com

☐ I will attend dinner and the CPE presentation at 6 p.m. and I have enclosed a check for $_________ at $45 per person, payable to the NYSSCPA — Nassau Chapter.

☐ I will attend the CPE presentation only at 7 p.m. and I have enclosed a check for $_________ at $20 per person payable to the NYSSCPA — Nassau Chapter

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

Name (Print) ______________________________________________________
Firm _____________________________________________________________
Firm Address ______________________________________________________
City __________________________ State ___________ Zip_________________
Telephone _________________________________________________________
Cell Phone ________________________________________________________
Email ____________________________________________________________
Signature _________________________________________________________

To ensure we have adequate seating, please fax back or mail your reservation as soon as possible. Thank you.
THE NASSAU CHAPTER COOPERATION WITH EDUCATIONAL INSTITUTIONS COMMITTEE IS SPONSORING OUR ANNUAL MENTOR A STUDENT NIGHT

Thursday, November 12, 2015

Location: Chateau Briand, Carle Place
Cocktails: 6:30 p.m.
Dinner & Meeting: 8:00 p.m.
Co-chairs: Michael Katz, CPA
           Anthony Basile, CPA
           Abby Lucrezia

Registration Fee: $60 per person, payable to The NYSSCPA — Nassau Chapter

If you wish to pay via credit card, use PayPal link at https://cpe.nysscpa.org/product/26246 (you do not need a PayPal account to pay via credit card).

One of the main purposes of the event is to afford accounting students an opportunity to interact with practitioners in an informal, friendly atmosphere. Attendees will have the opportunity to participate in networking activities with students, as well as with staff and partners of local CPA firms. By attending, you will be helping to prepare a future accounting professional, perhaps even a future employee. In addition, you will be treating yourself to an enjoyable dinner and networking event.

For details, please contact Co-chairs:
   Michael Katz: mkatz@st-cpas.com
   Anthony Basile: abasile@basilecpa.com
   Abby Lucrezia: abby.lucrezia@janoverllc.com

MENTOR A STUDENT NIGHT

NOVEMBER CHAPTER MEETING
Registration Coupon

THURSDAY, NOVEMBER 12, 2015
Chateau Briand, Carle Place, NY
6:30 p.m. Cocktails
8:00 p.m. Dinner & Presentation

Michael Katz, CPA, Sanders Thaler Viola & Katz, LLP
350 Jericho Turnpike, Suite 1, Jericho NY 11753
mkatz@st-cpas.com
Phone (516) 938-5219 • Fax (516) 938-0491

Dear Michael:
☐ I will attend dinner and the program at 6:30 p.m. Enclosed is my check for $_________ at $60 per person, payable to NYSSCPA — Nassau Chapter.
☐ I paid via PayPal on ______________ (date).

Note: RSVP by November 5, 2015 to guarantee admission.

Name: _______________________________________________
Firm: ________________________________________________
Address: _____________________________________________
Telephone:___________________________________________
Fax: _________________________________________________
Email Address:________________________________________
THE NYSSCPA ATTORNEYS AND ACCOUNTANTS JOINT COMMITTEE INVITE YOU TO
AN EVENING OF NETURKEYING

ACCOUNTANTS & ATTORNEYS
NETURKEYING FEUD

CO-CHAIRS
Kristina Albarella, CPA, MST
kristina.albarella@marcumllp.com
631-414-4624

Jill Scher, CPA, MST
jscher@gettrymarcus.com
516-364-3390 x.144

Anthony Basile, Ph.D., CPA, CVA CFE
abasile@basilecpa.com
516-741-5109 x11

PLANNING COMMITTEE
Neil D. Katz, Esq.
neilkatz@kbktaxlaw.com
516-364-5100

John Whiteman, Esq.
jwhiteman@josephlawpc.com
516-542-2000

Yvonne Cort, Esq.
ycorn@iltaxattorney.com
631-465-5000

Craig S. Wolman, CPA
 craig.wolman@cohnreznick.com
646-834-4115

Wayne Steinberg
wsteinberg@resltdd.com
516-942-8315

Co-Chairs

Carlyle at The Palace
1600 Round Swamp Rd, Plainview, NY 11803
TUESDAY, NOVEMBER 24TH 2015
6-9 PM

Enclosed is my check for $____________________ at $65 per person,
($75 at the door,) payable to “NYSSCPA, Nassau Chapter.”

Name:

Address:

Email:

Firm Affiliation: __________________________ Phone:

Attorney_____ Accountant_____

*Attendance is limited to Attorneys and Accountants only.

Mail to:
Kathleen Becker
Marcum LLP
10 Melville Pk Rd
Melville, NY, 11747

Phone: (631) 414-4404
Fax: (631) 414-4001

kathleen.becker
@marcumllp.com

Chartered 1953
NASSAU CHAPTER
www.nysscpa.org

VOLUME 60 ISSUE 3 15
LITIGATION & FORENSIC SERVICES COMMITTEE

TOPIC: PLANNING AND DISCUSSION
WHEN: TUESDAY, NOVEMBER 17, 2015
TIME: 8:30 A.M.
LOCATION: COHEN GREVE & CO
485 JERICHO TURNPIKE, MINEOLA
CO-CHAIRS: NANNETTE WATTS, CPA/ABV/CFF
PASQUALE RAFANELLI, CPA

Please RSVP to Nannette Watts at nwattscpa@yahoo.com

SAVE THE DATE

JOINT NASSAU/SUFFOLK CHAPTER
BANKER/CPA ACCOUNTANT
NETWORKING EVENT

WHEN: WEDNESDAY, JANUARY 20, 2016
TIME: 6:00 TO 8:30 P.M.
WHERE: TBD

Additional information and registration form available in the October Newsletter
NYSSCPA — NASSAU CHAPTER
Annual CPA Ethics Update

January 13, 2016
CPA Ethics Update: General Ethics

Objective:
To provide knowledge of recent changes to the AICPA and the NYSSCPA Code of Professional Conduct and New York State law, as well as to provide a general overview of ethics concepts, discuss common ethical dilemmas, and provide ethics resources for practitioners in all practice areas.

Place: Chateau Briand
440 Old Country Road
Carle Place, NY 11514

Managing Partners Meeting: 4:30 p.m.
Cocktails: 5:30 p.m.
(check-in begins at 5 p.m.)
Dinner: 6:30 p.m.
CPE only: 6:45 p.m.
(check-in begins at 6:30 p.m.)

HOW TO REGISTER ONLINE:
Please note: All registration (dinner and CPE) is being handled by the NYSSCPA. The Nassau Chapter will not be taking registration for this program.

You can register online at www.nysscpa.org
by phone: 800-537-3635
or by mail with the coupon on this page.

To register for Ethics CPA Update: General Ethics
Course Code: 42032615
Member: $10
Nonmember: $20

To register for cocktails and dinner and CPE session:
Course Code: 42032625
Member: $70
Nonmember: $80

For additional information, please contact Lelia Dickenson at ldickenson@nysscpa.org or 212-719-8366

NYSSCPA — NASSAU CHAPTER
Annual CPA Ethics Update

January 13, 2016
Chateau Briand
440 Old Country Road
Carle Place, NY 11514

Please join us for this exciting event!

Please RSVP without delay in order to reserve your seat, using the coupon.

NOTE: YOU MUST PREREGISTER TO RECEIVE THE PROGRAM MATERIALS
Program materials will only be provided in electronic format to those who preregister. Hard copy material will not be provided at the program. Those not registered may not be allowed to attend the CPE presentation if the program sells out and will not be provided with the program materials until after the presentation.

Mail to:
Foundation for Accounting Education
P.O. Box 10490, Uniondale, NY 11555-0490

☐ 42032625 - I will attend cocktails and dinner and CPE presentation at 5:30 p.m. (check-in begins at 5 p.m.)

☐ 42032615 - I will attend the CPE presentation only at 6:45 p.m. (check-in begins at 6:30 p.m.)

Enclosed is my check for $_____________, payable to the Foundation for Accounting Education.

Name: _________________________________________________
Firm:  _________________________________________________
Address: _______________________________________________
______________________________________________________
Telephone: _____________________________________________
Fax:___________________________________________________
Email:________________________________________________

Mail to: Foundation for Accounting Education
P. O. Box 10490, Uniondale, NY 11555-0490

Enclosed is my check for $_____________, payable to the Foundation for Accounting Education.

Name: _________________________________________________
Firm:  _________________________________________________
Address: _______________________________________________
______________________________________________________
Telephone: _____________________________________________
Fax:___________________________________________________
Email:________________________________________________
UPCOMING MEETINGS AND EVENTS

Presented by the Nassau Chapter Taxation Committee New York State Society of Certified Public Accountants

Nassau Chapter 63rd Annual All-Day Tax Conference

Saturday, December 5, 2015

or

Sunday, December 6, 2015

Long Island Marriott Hotel & Conference Center
101 James Doolittle Boulevard, Uniondale, NY
9 a.m. to 5:15 p.m. (check-in begins at 8:30 a.m.)

CONFERENCE TOPICS & SPEAKERS

Topics
• Federal and New York State Tax Updates
• IRS & NYS Tax Collections
• Estate Planning
• Partnerships
• S Corporations
• Tax & Financial Considerations of Long-Term Care Insurance

Speakers
• Neil Katz, Esq., Katz, Bernstein & Katz, LLP
• Joseph Endres, Esq., Hodgson Russ LLP
• Karen Tenenbaum, Esq., LLM, Tenenbaum Law, PC
• Yvonne R Cort, Esq., Tenenbaum Law, PC
• Eric M Kramer, CPA, Esq., Farrell Fritz, PC
• Mark Stone, CPA, Stone & Associates
• Robert S Barnett, CPA, Esq., Capell Barnett Matalon & Schoenfeld LLP
• Stuart Schoenfeld, Esq., Capell Barnett Matalon & Schoenfeld LLP
• Jonathan Schwartz, New York Life Insurance Company

PROGRAM DETAILS

Designed for: Professionals with a basic knowledge of taxation.
Objective: To update participants on the impact of recent tax legislation and to provide practical applications in compliance.

CONFERENCE AND COMMITTEE CHAIRPERSONS:
Robert J Schaffer, CPA, Castellano, Kornberg & Co., CPAs, PC
Robert S. Barnett, CPA, Esq., Capell Barnett Matalon & Schoenfeld LLP
Iola Damante, CPA, Raich Ende Malter & Co. LLP

COURSE DETAILS:

Time: 9 a.m. to 5:15 p.m. (check-in begins at 8:30 a.m.)
Course Level: Update
Prerequisite: None
Method of Presentation: Lecture
Field of Study: Taxation

Recommended CPE Credit Hours: 8
Developer: Foundation for Accounting Education
Course Code: 28603623 (December 5)
28603624 (December 6)
Member Fee: $175
Nonmember Fee: $250

Register online at www.nysscpa.org
Register by fax at (866)495-1354 | Register by phone at (800) 537-3635
UPCOMING MEETINGS AND EVENTS

15th Annual Joint Nassau/Suffolk Chapter Accounting and Auditing Conference

SATURDAY, NOVEMBER 7, 2015
Upsky Long Island Hotel
110 Motor Parkway. Hauppauge, NY 11788
Time: 8:30 a.m.-4:45 p.m.
(Registration and Networking Breakfast
7:30-8:30 a.m.)

Who Should Attend: Public practitioners and CPAs in industry
Objective: To update participants on recent key developments in accounting and auditing

COURSE DETAILS
Course Level: Basic Prerequisite: None
Method of Presentation: Lecture, panel discussion, and question-and-answer session
Field of Study: Accounting; Auditing
Recommended CPE Credit Hours: 8: 4 hours Accounting: 4 hours Auditing
Developer: NYSSCPA Nassau and Suffolk Chapters
Course Code: 28103622
Member Fee: $175
Nonmember Fee: $250
The program includes lunch.

GENERAL SESSIONS
GAAP /GAAS Update and Refresher
George I. Victor, CPA, Giambalvo, Stalzer & Company, CPAs, P.C.
Best Practices in SSARS Engagements
Michael McMurtry, CPA, EisnerAmper LLP

CONCURRENT SESSIONS
Lessons Learned from the DOL - Employee Benefit Planning Update
Tina Isbitsky, CPA, CGMA, TMI CPA, P.C.
James Holland, Millenium Investment and Retirement Advisors, LLC.
Not for Profit Update
Patrick Yu, CPA, Baker Tilly Virchow Krause, LLP
Stephanie Handel, CPA, Baker Tilly Virchow Krause, LLP
Construction Accounting Refresher
Livingstone Moyo, Grassi & Co.
Bankers Panel Discussion
Moderator: Jeffrey Yonkers, Best Yet Market Inc.
Panelists:
John Pollock, Suffolk County National Bank
Neil Seiden, Asset Enhancement Solutions LLC
Davi Tserpelis, Astoria Bank
Robert Schepis, Empire National Bank
Accounting and Auditing Procedures
Committee Cochair:
Nassau Chapter: Mark Cuccia, Marks Paneth LLP
Mark Goldschmitt, CPA, EisnerAmper
Marcy Greenfield, Berdon LLP
Suffolk Chapter: Paul E. Becht, CPA, Baker Tilly Virchow Krause, LLP
Michael T. Joy, CPA, Raich Ende Malter & Co. LLP

Register online at www.nysscpa.org
Register by fax at (866)495-1354 | Register by phone at (800) 537-3635
Dear Ginette:

I will be attending the breakfast meeting at 8:00 a.m.

Enclosed is my check for $____ at $25 per person (must be received by noon, Thursday, January 21)

I prefer to pay $____ at $30 per person at the door. (Walk-ins may be limited due to space availability).

Checks are payable to NYSSCPA, Nassau Chapter.

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

Name: _________________________________________________________________
Firm Affiliation: __________________________________________________________
Address:  _________________________________________________________________
Telephone: _______________________________________________________________
Email: _________________________________________________________________
On October 3, the NYSSCPA — Nassau Chapter’s Financial Literacy Committee partnered with the Financial Planning Association of Long Island to sponsor the First Annual Financial Fitness Day. Speakers discussed a variety of topics, including investing, social security and debt management. There were also several fun activities for the children.

Event volunteers

Elizabeth Malmberg, Nannette Watts, and Jarred Berman, Committee Co-Chairs; Joseph A. Donangelo and Karen Tenenbaum

Learning activity tables for the kids

Jarred Berman and Nannette Watts, Committee Co-Chairs; Paul Schifter and Daniel G. Mazzola

Jarred Berman, Committee Co-Chair; Liz Oberg and Karen Tenenbaum, Committee Members; and Nannette Watts, Committee Co-Chair

Daniel G Mazzola speaking to attendees
PRACTICE CONTINUITY COMMITTEE MEETING

Edward Mendlowitz, CPA and Partner at WithumSmith+Brown (WSB) presents at the October 23rd meeting of the Practice Continuity Committee. The attendees enjoyed his entertaining and informative lecture.
Expand Your Knowledge — Join A Committee
Committee Service Application

Professional associations serve an important function of performing for its individual members' projects that cannot be done as effectively, if at all, individually.

Nassau Chapter members have the opportunity to advance their knowledge and meet other professionals with similar interests. Our chapter is made up of many technical committees to assist our members in staying current on a wide variety of topics.

Use the coupon to join a committee today!

Committee Service Application

☐ Accounting & Auditing
☐ Attorney & Accountants
☐ CFO & Financial Executives
☐ Community Affairs & Public Relations
☐ Cooperation with Bankers & Credit Grantors
☐ Cooperation with Educational Institutions
☐ Employee Benefits
☐ Estate & Personal Financial Planning
☐ Financial Literacy
☐ Litigation & Forensic Service
☐ Management of Accounting Practice
☐ Medical & Other Professionals
☐ Membership
☐ Newsletter
☐ Practice Continuity
☐ Real Estate
☐ Small Practice MAP
☐ Other ________________________

☐ Sponsorship
☐ Taxation
☐ Technology
☐ Women's Focus Group
☐ Young CPA

Name: _____________________________________________________________
Firm Affiliation: ___________________________________________________
Address: _________________________________________________________
City/State/Zip: _____________________________________________________
Phone: ___________________________________________________________
Email: ____________________________________________________________

Please forward your response to:
Lynne Fuentes, CPA
307 Hicksville Road, Bethpage, NY 11714
lynnefuentes@optonline.net | Tel: 516-622-3045

Advertising Opportunities

If you wish to advertise in the NYSSCPA — Nassau Chapter Newsletter promoting your business or self, please contact Vivian Levy
e-mail: vivianlevy1@gmail.com

Like Us On Facebook
https://www.facebook.com/NYSSCPANassau

Connect With Us On LinkedIn
http://www.linkedin.com/groups?gid=5010322&most-Popular=&trk=tyah&trkinfo=tas%3Anysscpa%20nas

SPONSORSHIP

If you wish to sponsor any Nassau Chapter or committee event, contact:

Vivian Levy
c/o Sanders Thaler Viola & Katz, LLP
350 Jericho Turnpike, Suite 1
Jericho, NY 11753
Phone: (516) 938-5219 | Fax: (516) 938-0491
vivianlevy1@gmail.com
INFORMATION AND HOTLINES

Have a Tax Problem?
The following members of the Taxation Committee are available to help answer your questions:

**General:**
- Robert S Barnett, CPA, Esq. (516) 931-8100
- Jack Angel, CPA (516) 656-0800
- Robert Lusthaus, CPA, Esq. (516) 937-1366
- Robert J. Schaffer, CPA (516) 937-9500

**Taxing Authorities**
- Ruth Sattig Betz, CPA (NYS) (516) 249-1919
- Karen J. Tenenbaum, Esq. LLM (Tax), CPA (IRS & NYS) (631) 465-5000
- Noelle T. Geiger, Esq. (IRS & NYS) (516) 336-2447
- Yvonne Cort, Esq. (IRS & NYS) (631) 465-5000
- Brian Gordon, CPA (NYS) (516) 510-6041

**Emergency Assistance Hotline**
The committee member to call in the event of the disability or death of a member is:
- John Kearney, CPA (516) 746-5980

**Accounting and Auditing Technical Questions Hotline Volunteers**
- Thomas O. Linder, CPA (631) 462-1213
- Fred R. Goldstein, CPA (516) 249-2882

**Estate and Personal Financial Planning Committee Technical Questions Hotline Volunteers**
- Eric Kramer, CPA, Esq. (516) 227-0738
- Richard Zerah, CPA/PFS, CFP, CMFC (516) 735-4717
- Scott Sanders, CPA, PFS, CGMA, CFP, CFS (516) 938-5219

Nassau Chapter Newsletter Deadlines
All submissions are due three weeks prior to issue date.
Email submissions to: nassaunewsletter@nysscpa.org

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<td>November 10</td>
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**Newsletter Committee**
Newsletter produced by
The Public Relations and Marketing Group
www.theprmg.com

**Lynne M. Fuentes, CPA**
Fuentes & Angel CPAs LLC
307 Hicksville Rd #10
Bethpage, NY 11714
Phone: (516) 622-3045
lynnefuentes@optonline.net

**John Zaher**
The Public Relations and Marketing Group
156 North Ocean Avenue
Patchogue, NY 11772

**Vivian Levy**
NYSSCPA - Nassau Chapter
c/o Sanders Thaler Viola & Katz, LLP
350 Jericho Turnpike, Suite 1
Jericho, NY 11753
Phone: (516) 938-5219
vivianlevyl@gmail.com

**NYS Society of Certified Public Accountants**

**CHANGE FORM**

CPA Certificate #: 

Name (Last, First, Middle Initial): 

Address: 

City/State/Zip: 

Home Phone: 

Email: 

Firm Name: 

Firm Address: 

City/State/Zip: 

Business Phone: 

Chapter Member: 

Please send all mail to: 

I would like to receive an email with a direct link to the newsletter on nysscpa.org

Return this form to:
Xio Fox, NYSSCPA, 14 Wall Street, New York, NY 10005

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http://www.nysscpa.org/page/nassau-chapters-newsletters