A Message From The President

With summer ending and fall beginning, we are looking to a new season of accounting activities that continue to make the Nassau Chapter one of the most dynamic in New York. As the 62nd president of the Nassau Chapter, I look forward to working with chapter officers, the board of directors and committee members throughout the upcoming year.

I would like to thank all those who attended and supported the May 7 installation and helped to make the event a positive reflection of our chapter and of the society. The venue was top-notch and the weather was spectacular, which helped make the outdoor cocktail hour, and the evening as a whole, something to remember. I hope to have as much success with all of the other chapter events we’ll be holding this year. I want to thank my predecessor, Robert Barnett, and his partner, Howard Capell, for their very generous assistance in helping me organize this event.

The Nassau Chapter Golf Outing took place on June 11 at North Hills Country Club and was a first-rate networking event. We later held another great charity event: the 14th Annual Ellen Gordon CPAs 4(a): Cause 5K Run/Walk to End Hunger, which took place on June 20 at Eisenhower Park. We had more than 300 participants and raised about $20,000, which will benefit the hunger relief organization Island Harvest. Several past presidents and board members participated in the run/walk. We’re looking for more sponsors and participants for next year’s event to ensure that it will continue its upward momentum.

Our new Employee Benefits Committee is off to a great start. Look for more to come from its members as they plan their upcoming year. We are especially grateful to NYSSCPA’s Suffolk Chapter, which had an existing Employee Benefits Committee of its own. Their members reached out to us and are helping us get our group off the ground. The cross-chapter support has me really excited about new growth potential and the future of our local chapters.

Further, our Career Opportunities in the Accounting Profession (COAP) program hosted a five-day event for 30 students at Adelphi University that started on June 27 and culminated in a banquet on July 1. This year, our program included several diverse events, from business technology to business communication and etiquette. The students also visited the New York Mets organization, where they met with upper management and took a field trip to two local CPA firms.

On August 20, our Young CPA Committee held a joint networking event with their counterparts in Suffolk County at the Crest Hollow Country Club in Woodbury and had more than 125 attendees.

Throughout the coming year, I hope to introduce more inter-committee events and greater cooperation with the surrounding local chapters in order to generate better attendance and interactivity. We are also anticipating various new member activities and promotions.

In anticipation of all the help and advice I will receive in the coming months, I’d like to thank Eric Kramer and Mark Meinberg, who make up my President’s Advisory Committee, as well as my predecessor, Robert Barnett, for his leadership, vision and continual supply of invaluable insights to our Chapter.

I am honored to have been afforded this opportunity and I am eager to work with everyone throughout the year. I look forward to an exciting and productive time and encourage our chapter members to reach out to me with any questions, concerns and/or comments. I hope to see you all at our next event.

Sincerely,

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

#### SEPTEMBER 2015

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<tr>
<th>Event</th>
<th>Date</th>
<th>Location</th>
<th>Time</th>
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</thead>
<tbody>
<tr>
<td>Accounting &amp; Auditing Peer Review/SSARS Update Berdon LLP, Jericho</td>
<td>Tuesday, 9/29</td>
<td>Deloitte, Jericho</td>
<td>8 AM</td>
</tr>
<tr>
<td>Dinner - 6 PM Presentation - 6:30 PM</td>
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<tr>
<td>Joint with Taxation Comprehensive Review &amp; Update of Grantor Trusts &amp; Taxation of Trusts Farrell Fritz, Uniondale</td>
<td>Tuesday, 9/29</td>
<td>Farrell Fritz, Uniondale</td>
<td>8 AM</td>
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<tr>
<td>Financial Literacy Committee Thursday, 9/24 Sanders Thaler Viola &amp; Katz, LLP Jericho</td>
<td>Tuesday, 9/29</td>
<td>Sanders Thaler Viola &amp; Katz, LLP Jericho</td>
<td>8 to 10 AM</td>
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<tr>
<td>Real Estate Adventures in Section 1031 Like-Kind Tax Free Exchanges Proposed Regs under Sections 707 &amp; 752 Millerdige Inn, Jericho Dinner - 6 PM Technical - 7 to 9 PM</td>
<td>Thursday, 9/17</td>
<td>Adventures in Section 1031 Like-Kind Tax Free Exchanges Proposed Regs under Sections 707 &amp; 752 Millerdige Inn, Jericho Dinner - 6 PM Technical - 7 to 9 PM</td>
<td>9 AM to 12 PM</td>
</tr>
<tr>
<td>Chapter Meeting - Joint Nassau/Suffolk Banker/CPA Accountant Networking Event The Main Event, Farmingdale</td>
<td>Thursday, 10/22</td>
<td>The Main Event, Farmingdale</td>
<td>6 to 9 PM</td>
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<tr>
<td>Accounting &amp; Auditing Concern/ERP Update/Fair Value Berdon LLP, Jericho Dinner - 6 PM Presentation - 6:30 PM</td>
<td>Tuesday, 10/20</td>
<td>Concern/ERP Update/Fair Value Berdon LLP, Jericho Dinner - 6 PM Presentation - 6:30 PM</td>
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<tr>
<td>Financial Literacy Committee Thursday, 10/22 Sanders Thaler Viola &amp; Katz, LLP Jericho</td>
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<td>Sanders Thaler Viola &amp; Katz, LLP Jericho</td>
<td>8 to 10 AM</td>
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<tr>
<td>Real Estate Succession &amp; Retirement Planning for CPA Firms On Parade Diner, Woodbury 8 AM</td>
<td>Friday, 10/23</td>
<td>Succession &amp; Retirement Planning for CPA Firms On Parade Diner, Woodbury 8 AM</td>
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<td>Small Practice Unit MAP Employees On Parade Diner, Woodbury 8 to 10 AM</td>
<td>Monday, 10/19</td>
<td>Employees On Parade Diner, Woodbury 8 to 10 AM</td>
<td>6:30 AM</td>
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<tr>
<td>CFO &amp; Financial Executives Wednesday, 9/30 GAAP Update Meltzer Lippe, Mineola 8 to 10 AM</td>
<td>Friday, 9/18</td>
<td>CFO &amp; Financial Executives Wednesday, 9/30 GAAP Update Meltzer Lippe, Mineola 8 to 10 AM</td>
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#### OCTOBER 2015

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<tr>
<td>CFO &amp; Financial Executives Wednesday, 10/21 Tax Update Deloitte, Jericho 8 to 10 AM</td>
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<td>Practice Continuity Friday, 10/27 Alternative Financing for Real Estate Projects Millerdige Inn, Jericho Dinner - 6 PM Technical - 7 to 9 PM</td>
<td>Friday, 10/16</td>
<td>Practice Continuity Friday, 10/27 Alternative Financing for Real Estate Projects Millerdige Inn, Jericho Dinner - 6 PM Technical - 7 to 9 PM</td>
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<tr>
<td>CFO &amp; Financial Executives Wednesday, 10/21 Tax Update Deloitte, Jericho 8 to 10 AM</td>
<td>Saturday, 10/24</td>
<td>CFO &amp; Financial Executives Wednesday, 10/21 Tax Update Deloitte, Jericho 8 to 10 AM</td>
<td>7 to 9 PM</td>
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License to Overkill:
New York State Seeks to Tax Nonresident Lawyer on Florida Income

A lawyer practicing and living in New York State is generally subject to New York State income tax. But, what if a New York attorney lived in Florida and his only case was handled there? The Division of Taxation (“Division”) recently took an aggressive position that a nonresident attorney with a license to practice in New York is considered to have earned New York source income, even though no legal work had been done or charged within the state. In a scathing opinion, an Administrative Law Judge (ALJ) disagreed with the Division and held that no New York State tax was due.

After retiring, attorney Patrick J. Carr moved from New York to Florida, and was later audited. During the years for which the audit was covered, all of his legal services income came from one Florida-based case. Though Mr. Carr was only admitted to the Bar in New York and New Jersey, a Florida judge granted him permission to litigate this specific case in the state of Florida.

The New York State audit began with a review of whether Mr. Carr had changed his domicile from New York to Florida. After conceding on domicile, the Division asserted that Mr. Carr had allocated his income incorrectly. As a nonresident of New York, Mr. Carr could be taxed on income derived from New York sources, including income from a business, trade or profession carried on in New York. According to the Division, Mr. Carr’s income from the practice of law derived from the law license he had in New York State. The Division contended that the Florida judge relied on the New York law license in allowing Mr. Carr to practice in Florida. Therefore, the income was “attributable to a profession carried out in New York State” and subject to New York State income tax.

Not so, says an ALJ, instead holding that, “Contrary to the Division’s contention, merely holding a license to practice in New York is not the equivalent of carrying on a profession in New York State. Rather, the regulations provide that a business or profession is carried on in New York if the business’s activities are ‘systematically and regularly carried on’ and conducted in New York with a fair measure of permanency and continuity.” [citations omitted] Further, Mr. Carr was admitted in both New York and New Jersey, so there is no indication that the New York license was determinative for the Florida judge.

The Division relied on prior cases in which a New York attorney was subject to tax for legal services carried on outside of the state. In distinguishing Mr. Carr’s situation, the ALJ noted that, unlike the taxpayers in the cases cited by the Division, Mr. Carr had no office in New York where he regularly carried on business, and he was licensed in more than one jurisdiction. Mr. Carr’s office was in Florida and all legal services were performed in Florida.

The ALJ also criticized the Division for ignoring its own rules regarding allocation. Rather than

Continued on page 5
calculate the proportion of income for services performed in and out of New York State, the Division contended that all of the income was allocated to New York, regardless of where the services were performed. The ALJ stated pointedly, “If the Division wishes to depart from the rules [regarding allocation] and create a separate set of new rules for nonresident attorneys licensed to practice in New York, such change should be effected through legislation or adopted in regulations ...” [citations omitted]

The Carr decision highlights the lengths that auditors may go in seeking to tax a nonresident. The rules are complex and practitioners need to be aware of the risks and pitfalls in determining when a taxpayer’s income is subject to New York State tax. Circumstances may vary; and specific facts, such as whether a taxpayer had an office in New York or another professional license, can lead to vastly different results.


BY YVONNE R. CORT, ESQ.*

*Yvonne R. Cort, Esq., has been selected as a New York Metro SuperLawyer for 2015. She is a former Chair of the Nassau County Bar Association Tax Law Committee and a former Chair of the IRS Long Island Tax Practitioner Liaison Committee. She lectures and publishes frequently on tax topics. Yvonne is counsel with the Melville, New York tax law firm of Tenenbaum Law, P.C., www.litaxattorney.com, where her practice concentrates on New York state and IRS tax controversies.

She can be reached at ycort@litaxattorney.com or 631-465-5000.
Nassau Chapter Practice Continuity Committee

On July 24, 2015, the Nassau Chapter Practice Continuity Committee held its first breakfast meeting of the new Chapter year.

Our agenda covered:
- the state of the profession and the impact on succession
- millennials and recent trends in society, technology and the CPA profession
- planning for retirement and firm wind-down/transition
- what keeps CPAs from planning succession
- why small firms opt to remain independent
- developing practice continuation agreements and associations
- due diligence in mergers
- attracting young CPAs to smaller firms
- 2015 planning — 16 meetings

We discussed various concerns about succession planning, continuity for solo and small firms, cultural concerns and how they can be resolved, leadership issues in our firms and generational differences as they relate to practice continuity. We also addressed methods for attracting younger CPAs to a small practice environment and what firms are doing in that area.

Thank you to Co-Chairs Larry Bloom and Eliot Lebenhart for their insight and contributions to the discussions.

In planning the 2015-16 year, we set our future meeting schedule, as follows:

- **October 23, 2015** — Edward Mendlowitz, CPA and Partner, WithumSmith+Brown will discuss Succession and Retirement Planning for CPA Firms. Ed worked in a small firm environment before joining WSB and developed several firms that were very successful. He has authored 16 books and edited four others, and has written hundreds of articles for business and professional journals and newsletters. You’ve probably seen his blog on the NYSSCPA Exchange or elsewhere. He has spoken on practice management for the AICPA and the New York, New Jersey and Connecticut State Societies of CPAs, as well as many other professional accounting groups. Our members say we’re in for a rare treat.

- **January 22, 2016** — Bill Carlino will speak about the latest in accounting firm mergers and acquisitions. Bill joined Transition Advisors (a CPA mergers and acquisitions firm) after serving nearly 12 years as editor-in-chief and editorial director of Accounting Today. While there, he was responsible for reviewing all content. During Bill's tenure, Accounting Today won several 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).

- **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 these 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 seeing you.

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 help find 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
UPCOMING MEETINGS AND EVENTS

Don't Fumble... Score a Networking Touchdown!
Thursday, October 22, 2015 | 6 to 9 p.m.

Join the Cooperation with Bankers Committee, Suffolk & Nassau Chapters at the

Fall 2015 Banker/CPA Networking Event

at The Main Event
1815 Broadhollow Rd, Farmingdale

$60 per person, advance registration | $70 at the door
Includes open bar and appetizers | dinner | dessert

RSVP by October 15 to dgerstner@bethpagefcu.com

Name: __________________________________________ Firm: __________________________________________
Address: ______________________________________ City, State, Zip: _________________________________
Telephone: ________________________________ Email: __________________________________________

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

PAYING BY CHECK, payable to NYSSCPA Suffolk Chapter, to: Debbie Gerstner/Bethpage Federal Credit Union
899 S. Oyster Bay Road, Bethpage, NY 11714
(516) 349-6886, DGerstner@bethpagefcu.com

Sponsorship opportunities available! Contact dgerstner@bethpagefcu.com

PAYING BY CREDIT CARD: Click HERE to register online.
UPCOMING MEETINGS AND EVENTS

A JOINT NYSSCPA SUFFOLK/NASSAU CHAPTER
EMPLOYEE BENEFITS COMMITTEE SESSION

Suffolk Committee Co-Chairs: Felicia Paura and Suzanne Breit
Nassau Committee Co-Chairs: Tina Isbitsky and Michael Corkery

Who Should Attend?
Plan sponsors, plan administrators, CPAs in industry or human resource professionals responsible for administering their company’s benefit plans and CPAs in public practice performing audits of benefit plans or advising companies in this area.

Highlights:
The program emphasizes the obligation of plan sponsors and other fiduciaries to:

• Understand the terms of the plan
• Select and monitor service providers carefully
• Make timely contributions to fund benefits
• Avoid prohibited transactions
• Make timely disclosures to workers and their beneficiaries and report to the government

Speakers:
Nichelle Langone obtained a J.D. from New York School of Law in 1997. She was admitted to the New York State Bar in April 1998 and has been employed with the U.S. Department of Labor – Employee Benefits Security Administration since 1997. As a Senior Investigator, Ms. Langone worked on a variety of civil and criminal cases involving both healthcare and pension issues and supervises a team of nine investigators.

Stephen Abramson is the President and Founder of APS. He has taught professional-level educational programs for the American Society of Pension Actuaries and lectured to various professional groups. He is co-author of Plan Smart, Retire Rich published by McGraw Hill; author of Advisors Guide to Qualified Plans, published by National Underwriter; and Retirement Financial Management for Clients Approaching and in Retirement published by Aspen Publishing.

Getting it Right -
Know Your Fiduciary Responsibilities

Nichelle Langone
Department of Labor –
Employee Benefits Security
Administration

Stephen Abramson
APS Pension and Financial Services

3 CPE Credits
(Specialized Knowledge)

Thursday, September 17, 2015
9 a.m. to 12 p.m.
(8:30 a.m. registration & breakfast)

RXR Corporate Park
1000 Woodbury Road, Woodbury 11797
Lower Level Conference Room

Sponsored by:

APS
Pension and
Financial Services Inc.

Registration Required
Online: https://cpe.nysscpa.org/product/26046
Phone: 800-537-3635
Contact Tina Isbitsky for more information
tina@tmicpaadvisor.com

Contact Information
Chartered 1953
NASSAU CHAPTER
www.nysscpa.org
Presented by the Nassau Chapter Taxation Committee New York State Society of Certified Public Accountants

Nassau Chapter Annual Half-Day Tax Conference

Sponsored by New York Life Insurance Co.

Saturday, October 24, 2015
New York Life Insurance Company
576 Broadhollow Road
Melville, NY 11747

CONFERENCE TOPICS
• Federal and New York State Tax Updates
• The New ACA Information Reporting Requirements
• Tax Benefits of Captive Insurance Companies
  • Sales Tax Update
  • Year End Tax Planning

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 Schaffer, CPA, Castellano, Korenberg & Co. CPAs, P.C.
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 12:40 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: 4
Developer: Foundation for Accounting Education
Course Code: 28603621
Member Fee: $50
Nonmember Fee: $75

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

A TECHNICAL MEETING SPONSORED BY THE ESTATE & PERSONAL FINANCIAL PLANNING AND TAXATION COMMITTEES

JOIN US FOR AN ENLIGHTENING SEMINAR DISCUSSING:
A COMPREHENSIVE REVIEW AND UPDATE OF GRANTOR TRUSTS AND THE TAXATION OF TRUSTS

SEPTEMBER 29, 2015 AT 8 A.M.
FARRELL FRITZ PC
1320 RXR Plaza
West Tower 13TH Floor
Uniondale, New York 11556

BREACKFAST WILL BE SERVED

SPEAKERS:
• Jordan Linn, Esq., Farrell Fritz PC
• Robert Barnett CPA Esq., Capell Barnett Matalon & Schoenfeld LLP

COST: $10 Members with breakfast
$20 Non-members with breakfast
No cost without breakfast

COURSE CODE: TBD
CPE CREDITS: 2

COMMITTEE CHAIRPERSONS:
Eric Kramer
Scott Sanders
Christine Hallahan
Stuart Shapiro
Robert Schaffer
Robert Barnett
Iola Damante

Please email us at: idamante@rem-co.com
if you will be attending and send checks to: Iola Damante, c/o Raiche Ende Malter & Co
90 Merrick Ave, Suite 802
East Meadow, NY 11554
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>
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<tr>
<td>09/30/15</td>
<td>GAAP Update</td>
<td>Mineola/Meltzer, Lippe Law Firm</td>
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<tr>
<td>10/21/15</td>
<td>Tax Update</td>
<td>Jericho/Deloitte</td>
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<tr>
<td>11/12/15</td>
<td>Healthcare/ACA Update &amp; IRS Reporting Requirements</td>
<td>Melville - TBD (1)</td>
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<tr>
<td>12/10/15</td>
<td>Fiduciary &amp; Trustee Responsibilities of 401K Plans</td>
<td>Jericho/Nixon Peabody</td>
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<td>01/14/16</td>
<td>The Financial, Legal and Practical Process of Selling a Company</td>
<td>Jericho/Deloitte</td>
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<td>02/11/16</td>
<td>Estate Planning for the Closely Held Business</td>
<td>Melville/Marcum LLP</td>
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<tr>
<td>03/10/16</td>
<td>Banking Market Update</td>
<td>Jericho/Deloitte</td>
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<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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</table>

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

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

MEETING LOCATIONS:
Jericho/Deloitte
2 Jericho Plaza, Jericho

Mineola/Meltzer, Lippe Law Firm
190 Willis Ave, Mineola

Jericho/Nixon Peabody
50 Jericho Quad, Jericho

Melville/Marcum LLP
10 Melville Park Road, Melville

COMMITTEE CO-CHAIRS:
Anthony Aronica, CPA, CFO: Graphic Paper
aaronica@graphicpaper.com 631-964-8225

Manlio Cafiero, CPA, CFO: Scales Industrial
mcafero@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: _______________________________________________________

UPCOMING MEETINGS AND EVENTS

Practice Continuity Committee
Succession & Retirement Planning for CPA Firms
Ed Mendlowitz, CPA

FRIDAY, OCTOBER 23, 2015, 8 A.M.
ON PARADE DINER
7980 JERICHO TURNPIKE, WOODBURY, NEW YORK 11797
(516) 364-1870

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, October 22)

___ 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: _________________________________________________________________

Ginette Morris
Craig Morris & Company
356 South Oyster Bay Road
Syosset, NY 11791
Tel: (516) 681-1121
Fax: (516) 681-1203
Email: ginette@morriscpas.com
A TECHNICAL MEETING
SPONSORED BY THE ACCOUNTING & AUDITING COMMITTEE — NASSAU CHAPTER

Tuesday, September 29, 2015

Guest Speakers: Grace Singer
Location: Berdon LLP
One Jericho Plaza, Jericho, NY 11753
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: Peer Review/SSARS 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
Peer Review/SSARS Update
Tuesday, September 29, 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: ____________________________

Tuesday, October 20, 2015

Guest Speakers: Angela Katehis
Location: Berdon LLP
One Jericho Plaza, Jericho, NY 11753
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: Debt Issuance Costs
Going Concern
EBP Update
Fair Value

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.

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ACCOUNTING & AUDITING COMMITTEE
NASSAU CHAPTER
Debt Issuance Costs, Going Concern, EBP Update, Fair Value
Tuesday, October 20, 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

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Name: ____________________________
Firm Affiliation: ____________________________
Address: ____________________________
Telephone: ____________________________
Fax: ____________________________
Email Address: ____________________________
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

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☐ 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
SEPTEMBER 18, 2015

TOPIC: EMPLOYEES

- Benefits – Group Health, Life, etc.
- Restrictive Covenants
- EE vs. Per Diem and Rates
- Vacation Policy and PTO
- Salary Levels – Jr., Sr., etc.
- Dress Code
- Billing Rates
- Friday Summer Hours
- Extras – Payment of CPE, Dues, etc.
- Bonuses and Overtime
- 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 10:00 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.

Please mail your check to:
Scott Sanders, CPA, PFS, CGMA, CFP*, CFS
Sanders Thaler Viola & Katz, LLP
350 Jericho Turnpike, Suite 1
Jericho, New York 11753-1317

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

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

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

Please pre-register by calling Jean at 516-938-5219
or you can email her at jtownsend@st-cpas.com
or fax this page to 516 938-0491

*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 COMMITTEE MEETING
SEPTEMBER 18, 2015
ON PARADE DINER
7980 Jericho Turnpike
Woodbury, NY 11797

Please mail your check to:
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Sanders Thaler Viola & Katz, LLP
350 Jericho Turnpike, Suite 1
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UPCOMING MEETINGS AND EVENTS

NYSSCPA — NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING
OCTOBER 16, 2015

TOPIC: BILLING

- How to Price a Job
- Fixed Fee vs. Retainer Billing
- Review Time Entry
- Value Bill
- How to Bill Individual Tax Returns
- Use of Engagement Letters
- 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 10:00 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!

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NYSSCPA — NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING
OCTOBER 16, 2015
ON PARADE DINER
7980 Jericho Turnpike
Woodbury, NY 11797

Please pre-register by calling Jean at 516-938-5219
or you can email her at jtowndsend@st-cpas.com
or fax this page to 516 938-0491

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   payable to NYSSCPA — Nassau Chapter

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

Name (Print) ____________________________________________
Firm ___________________________________________________
Firm Address ____________________________________________
City __________________________ State ___________ Zip________
Telephone ______________________________ Fax __________________
Cell Phone ______________________________ Email __________________
CPA Cert # ____________________________________________
Signature ____________________________________________ Date ____________
### 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, September 18, 2015</td>
<td>Employees</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Lebenhart, CPA  \  \ Kenneth Hauptman, CPA  \  \ Alex Resnick, CPA</td>
</tr>
<tr>
<td>Friday, October 16, 2015</td>
<td>Billing</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Lebenhart, CPA  \  \ Kenneth Hauptman, CPA  \  \ Alex Resnick, CPA</td>
</tr>
<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>
</tr>
<tr>
<td>Friday, November 14, 2015</td>
<td>Subpoenas and Legal Issues — the Dos and Don'ts</td>
<td>Thomas Manisero, Attorney at Law</td>
</tr>
<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>
</tr>
<tr>
<td>Friday, December 19, 2015</td>
<td>Engagement Letters — Detailed Review &amp; FBAR Requirements</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Lebenhart, CPA  \  \ Kenneth Hauptman, CPA  \  \ Alex Resnick, CPA</td>
</tr>
<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>
</tr>
<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>
</tr>
</tbody>
</table>

**March 2015 — No Meeting - Tax Season**

| Wednesday April 20, 2016 | Post-Tax Season Issues — Roundtable Discussion | Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Lebenhart, CPA  \  \ Kenneth Hauptman, CPA  \  \ Alex Resnick, CPA |
| Wednesday, May 18, 2016 | 10 Ways to Lose a Client                      | Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Lebenhart, CPA  \  \ Kenneth Hauptman, CPA  \  \ Alex Resnick, CPA |
| Wednesday, June 15, 2016 | Labor Law Update                             | Ruth Kraft, Esq., Barlett, McDonough & Monaghan, LLP |

*Please note: Meeting dates, topics and speakers are subject to change.

**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:**

Scott Sanders, CPA, PFS, CGMA, CFP*, CFS  \ 516 938-5219  
Eliot Lebenhart, CPA  \ 516 938-5219  
Kenneth Hauptman, CPA  \ 516 364-8888  
Alex Resnick, CPA  \ 516 364-8888
A TECHNICAL MEETING SPONSORED BY THE REAL ESTATE COMMITTEE

UPCOMING MEETINGS AND EVENTS

Adventures in Section 1031
Like-Kind Exchanges
Proposed Regulations under Sections 707 (Disguised Sales) and 752 (Allocation of Partnership Debt)

THURSDAY, SEPTEMBER 17, 2015

Speakers: Lana A. Kalickstein, Esq.
Libin S. Zhang, Esq.
Roberts and Holland LLP

Location: Milleridge Inn
585 Broadway, Jericho, NY 11753

Designed for: Professionals involved in Real Estate engagements.

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

Topics: Section 1031 Tax-Free Exchanges
- Planning
- Structuring
- New developments

Proposed regulations applicable to partnerships owning real estate:
- Section 707 (disguised sales)
- Section 752 (allocation of partnership debt)

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

REAL ESTATE COMMITTEE EVENT
THURSDAY, SEPTEMBER 17, 2015

Please RSVP ASAP via email, fax or 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

Alternative Financing for Real Estate Projects - Private Placement of Securities

TUESDAY, OCTOBER 27, 2015

Speakers: Russell Stern, Esq., Partner
Silverman Acampora, LLP
Location: Milleridge Inn
585 Broadway, Jericho, NY 11753
Designed for: Professionals involved in real estate engagements.
Chairpersons: Vivian Martinez, CPA
Joel C. Dressner, CPA

Topics:
- What exactly is an offering of securities?
- Federal and State Securities Laws that will impact the offering.
- What a typical “vanilla” real estate private offering looks like — choice of entity and basic deal structure.
- Issues that are addressed when offering interests in entities.
- What the current real estate private placement marketplace looks like.
- Current legislation, statutory, and marketplace issues on the horizon.

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

REAL ESTATE COMMITTEE EVENT
TUESDAY, OCTOBER 27, 2015

Please RSVP ASAP via email, fax or 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

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Name (Print) ______________________________________________________
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Firm Address ______________________________________________________
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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: 6:00 p.m.

Dinner & Meeting: 7:00 p.m.

Co-chairs: Michael Katz, CPA
Anthony Basile, CPA
Abby Lucrezia, CPA

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

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:
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
6:00 p.m. Cocktails
7:00 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 6:00 p.m. Enclosed is my check for $_________ at $60 per person, payable to NYSSCPA — Nassau Chapter.

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

Name: ____________________________________________
Firm Affiliation: ___________________________________
Address: _________________________________________
Telephone: ________________________________________
Fax: _____________________________________________
Email Address: ____________________________________
THE NYSSCPA ATTORNEYS AND ACCOUNTANTS JOINT COMMITTEE Invite You To
AN EVENING OF NETURKEYING

ACCOUNTANTS & ATTORNEYS
NETURKEYING FEUD

NETWORKING CHARITABLE GIVING
COCKTAILS RAFFLES
FINE FOOD FESTIVITIES

NYSSCPA NASSAU CHAPTER

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

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
516-741-5100 x 111

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

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

Wayne Steinberg
wsteinberg@resltfd.com
516-842-8315

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

Craig S. Wolman, CPA
caign.wolman@cohnreznik.com
646-834-4115

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
SAVE THE DATE

LITIGATION SERVICES COMMITTEE PLANNING AND GENERAL MEETING

WHEN:  MONDAY, OCTOBER 19, 2015
TIME:   8:30 A.M.
LOCATION:  TBD

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 - 8:30 P.M.
WHERE:  TBD

Additional information and registration form available in the October Newsletter
62ND ANNUAL NYSSCPA — NASSAU CHAPTER INSTALLATION DINNER

The 62nd Annual NYSSCPA — Nassau Chapter Installation Dinner was held at the Crest Hollow Country Club on May 7. The dinner was very well-attended and was enjoyed by all. Below are some photo highlights of the event.

Officers and Executive Board
(top row, l to r): Mark Cuccia, Mark Goldschmitt, Joshua Sechter, Philip Kanyuk, Anthony Basile, Robert Barnett and Alex Resnick (Michael Katz was unavailable)
(bottom row, l to r): Jill Scher, Kristina Albarella, Cynthia Sze, Christine Hallahan and Lynne Fuentes

Mark Meinberg presents Anthony Basile with the Samuel B. Traum Award

Howard Fine accepts the Distinguished Service Award from Mark Meinberg

Scott Sanders, Mark Meinberg, Lisa Haynie, Phil Kanyuk and Robert Barnett

Joseph Falbo Jr., Scott Adair, Lisa Axisa, Joanne Barry, Mark Meinberg, Lelia Dickenson, Phil Kanyuk and Robert Barnett
62ND ANNUAL NYSSCPA — NASSAU CHAPTER INSTALLATION DINNER

Philip Kanyuk thanks Vivian Levy and Flo Federman

2014-2015 board members being thanked for their service to our chapter

Philip Kanyuk presents Robert Barnett with the Past President Award

Award recipients Howard Fine and Anthony Basile with President Philip Kanyuk

Mark Meinberg presents a check for the FAE-Moynihan Fund to NYSSCPA President Scott Adair, NYSSCPA Executive Director Joanne Barry and NYSSCPA President Elect Joseph Falbo Jr.

President Philip Kanyuk taking the oath of office

The NYSSCPA — Nassau Chapter 2015-2016 board being sworn in by Lisa Haynie
62ND INSTALLATION DINNER SPONSORS & ADVERTISERS

A special thank you to all of our sponsors and advertisers. You helped make the evening a resounding success.

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EisnerAmper LLP
Evan Matalos, Esq.
Gettry Marcus CPA, P.C.
Kanyuk Family
Lynne M. Fuentes, CPA
Margolin Winer & Evans LLP
Nicholas Psomopoulos
Nussbaum Yates Berg Klein & Wolpow LLP
Stroock & Stroock & Lavan LLP
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Nassau/Suffolk Chapter of NCCPAP
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Christine P. Hallahan, CPA
4 Thought Financial Group
Oak Title Abstract Corp.
Sales Tax Defense LLC
Wells Fargo Home Mortgage
Total Community Management Corp.
UBS Financial Services Inc.
On August 20, 2015, a joint NYSSCPA — Nassau/Suffolk Chapter networking event was held by the Young CPAs (NextGen) Committee at the Crest Hollow Country Club. We had about 130 attendees from different fields at this event. There were young professionals from Risk Management Association, New York State Bar Association, Suffolk/Nassau Bar Association and the Association of Certified Fraud Examiners. The evening was a resounding success.
CAREER OPPORTUNITIES IN THE ACCOUNTING PROFESSION (COAP) PROGRAM

The NYSSCPA — Nassau Chapter held its Career Opportunities in the Accounting Profession (COAP) program at the end of June. Below are some pictures of the fun and informative event, which, among other things, included a visit with upper management at the New York Mets and a field trip to two local CPA firms.
The NYSSCPA held its 118th Election Meeting and Dinner at the Eventi Hotel in New York City on May 14. Several of our Chapter Executive Board and Committee Chair Members attended the dinner.


(I to r): Christine Hallahan, Karen Tennenbaum, Craig Morris and Nassau Chapter President Philip Kanyuk.
On Saturday, June 20, 2015, our chapter held its 14th annual Ellen Gordon CPAs 4(a): Cause 5K Run/Walk to End Hunger. The event was held at Eisenhower Park, with proceeds going to Island Harvest. We had more than 300 participants and raised upwards of $20,000. Our Financial Literacy Committee had a table with some information and activities for the kids.
# Calendar of Events

## Chapter Meetings

<table>
<thead>
<tr>
<th>Year</th>
<th>Month</th>
<th>Event Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sept 2015</td>
<td></td>
<td>Thursday, 10/22&lt;br&gt;Chapter Meeting - Joint Nassau/Suffolk Banker/CPA Accountant Networking Event&lt;br&gt;The Main Event, Farmingdale 6 to 9 PM</td>
</tr>
<tr>
<td>Oct 2015</td>
<td></td>
<td>Tuesday, 11/24&lt;br&gt;Chapter Meeting&lt;br&gt;Attorney Accountant Networking Event&lt;br&gt;Carlyle at the Palace, Plainview 6 to 9 PM</td>
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<td>Jan 2016</td>
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<td>Wednesday, 1/13&lt;br&gt;Town Hall/Ethics CPA Managing Partner Meeting — 4:30 PM&lt;br&gt;Cocktail Hour — 5:30 PM&lt;br&gt;Dinner — 6:30 PM&lt;br&gt;CPE Only — 7 PM</td>
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<td>Feb 2016</td>
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<td>June 2016</td>
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<td>Thursday, 5/19&lt;br&gt;63rd Installation Dinner&lt;br&gt;Crest Hollow Country Club, Woodbury 6 to 11 PM</td>
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## Accounting & Auditing

Mark Cuccia, Marcy Greenfield and Mark Goldschmitt

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<th>Year</th>
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<tr>
<td>Sept 2015</td>
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<td>Tuesday, 9/29&lt;br&gt;Peer Review/SSARS Update&lt;br&gt;Berdon LLP, Jericho Dinner - 6 PM&lt;br&gt;Presentation - 6:30 PM</td>
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<tr>
<td>Oct 2015</td>
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<td>Tuesday, 10/20&lt;br&gt;Debt Issuance Costs/ Going Concern/ EBP Update/ Fair Value&lt;br&gt;Berdon LLP, Jericho Dinner - 6 PM&lt;br&gt;Presentation - 6:30 PM</td>
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<td>Nov 2015</td>
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<td>Dec 2015</td>
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<td>Tuesday, 12/1&lt;br&gt;Accounting &amp; Auditing Update&lt;br&gt;Mark Paneth, Woodbury Dinner - 6 PM&lt;br&gt;Presentation - 6:30 PM</td>
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<td>Jan 2016</td>
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## Attorney & Accountant Joint Committee

Kristina Albarella, Anthony Basile and Jill Scher

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<td>Nov 2015</td>
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<td>Tuesday, 11/24&lt;br&gt;Attorney/Accountant Networking Event&lt;br&gt;Carlyle at the Palace, Plainview 6 to 9 PM</td>
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Chartered 1953

NASSAU CHAPTER

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VOLUME 60 ISSUE 1
### CFO & Financial Executives
**Anthony Aronica, Manlio Cafiero**

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<td>Wednesday, 9/30</td>
<td>Wednesday, 10/21</td>
<td>Thursday, 11/12</td>
<td>Thursday, 12/10</td>
<td>Thursday, 1/14</td>
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<tr>
<td>GAAP Update</td>
<td>Tax Update</td>
<td>Healthcare/ACA update &amp; IRS reporting requirements</td>
<td>Fiduciary &amp; Trustee Responsibility of 401K Plans</td>
<td>Financial, Legal &amp; Practical Process of Selling a Company</td>
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<td>Meltzer Lippe – Mineola</td>
<td>Deloitte, Jericho</td>
<td>Melville - TBD</td>
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### Cooperation with Bankers & Credit Grantors
**Neal Korenberg**

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<td>Thursday, 10/22</td>
<td>Joint Nassau/Suffolk Banker/CPA Accountant Networking Event</td>
<td>Thursday, 4/21</td>
<td>Thursday, 5/19</td>
<td>Wednesday, 1/20</td>
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<tr>
<td>Joint Nassau/Suffolk Banker/CPA Accountant Networking Event</td>
<td>The Main Event, Farmingdale</td>
<td>Buy-Sell Agreements</td>
<td>Internal Control / Fraud / Cyber Security Techniques</td>
<td>Joint Nassau/Suffolk Banker/CPA Accountant Networking Event, Location TBD</td>
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<tr>
<td>The Main Event, Farmingdale</td>
<td>6 to 9 PM</td>
<td>Deloitte, Jericho</td>
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### Cooperation for Educational Institutions
**Anthony Basile, Michael Katz and Abby Lucrezia**

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### Employee Benefits Committee
**Michael J. Corkery, Tina M. Isbitsky**

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### Estate Planning & Personal Financial Planning
Christine Hallahan, Eric Kramer, Scott Sanders, Stuart Shapiro

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<td>Joint with Taxation</td>
<td>Comprehensive Review &amp; Update of Grantor Trusts &amp; Taxation of Trusts</td>
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<td>Farrell Fritz, Uniondale</td>
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<td>Succession &amp; Retirement Planning for CPA Firms</td>
<td>On Parade Diner, Woodbury</td>
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### Financial Literacy Committee
Nannette Watts, Jarred Berman

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### Litigation & Forensic Services
Nannette Watts

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<td>Planning and General Meeting</td>
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### Practice Continuity
Larry Bloom, Eliot Lebenhart, Craig Morris

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<td>Friday, 4/29</td>
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<tr>
<td>Staff Development and Solving the Succession Issue with Home Grown Talent</td>
<td>On Parade Diner, Woodbury</td>
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<td>Staff Development and Solving the Succession Issue with Home Grown Talent</td>
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# Real Estate

Joel Dressner, Vivian Martinez

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<tr>
<td>Thursday, 9/17 Adventures in Section 1031 Like-Kind Tax Free Exchanges / Proposed Regs under Sections 707 &amp; 752 Milleridge Inn, Jericho Dinner — 6 PM Technical — 7 PM</td>
<td>Tuesday, 10/27 Alternative Financing for Real Estate Projects Milleridge Inn, Jericho Dinner — 6 PM Technical — 7 PM</td>
<td>Wednesday, 11/18 Estate &amp; Succession Planning for Real Estate Owners and Investors Milleridge Inn, Jericho Dinner — 6 PM Technical — 7 PM</td>
<td>Thursday, 12/3 Tax Planning for the Long Term Real Estate Investor Milleridge Inn, Jericho Dinner — 6 PM Technical — 7 PM</td>
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# Small Firm MAP

Kenneth Hauptman, Eliot Lebenhart, Alex Resnick and Scott Sanders

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<td>Friday, 9/18 Employees On Parade Diner, Woodbury 8 to 10 AM</td>
<td>Friday, 10/16 Billing On Parade Diner, Woodbury 8 to 10 AM</td>
<td>Friday, 11/20 Collections On Parade Diner, Woodbury 8 to 10 AM</td>
<td>Friday, 12/18 Expansion of Client Services On Parade Diner, Woodbury 8 to 10 AM</td>
<td>Friday, 1/15 Dress for Success &amp; Healthy Eating On Parade Diner, Woodbury 8 to 10 AM</td>
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# Taxation Committee

Robert Barnett, Iola Damante and Robert Schaffer

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<tr>
<td>Tuesday, 9/29 Joint w/Estate &amp; PFP Comprehensive Review &amp; Update of Grantor Trusts &amp; Taxation of Trusts Farrell Fritz, Uniondale 8 AM</td>
<td>Saturday, 10/24 1/2 Day Conference Federal &amp; State Update, Year End Planning, NYS &amp; NYC Corporate Changes, etc New York Life, Melville 9 AM</td>
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<td>Sat, 12/5 and Sun, 12/6 All Day Taxation Conference &quot;Federal Tax Update, State Tax Update, Estate Planning, IRS and NYS Collections, Identity Theft &amp; IRS LI Marriott, Uniondale Tentative</td>
<td>Tuesday, 1/19 Investment Partnership &amp; Hedgefund K-1’s Location TBD 6 PM</td>
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<tr>
<td>Friday, 2/19 Pre-Tax Season Issues - Roundtable Discussion On Parade Diner, Woodbury 8 to 10 AM</td>
<td>NO MEETING TAX SEASON</td>
<td>Wednesday, 4/20 Post-Tax Season Issues - Roundtable Discussion On Parade Diner, Woodbury 8 to 10 AM</td>
<td>Wednesday, 5/18 10 Ways to Lose A Client On Parade Diner, Woodbury 8 to 10 AM</td>
<td>Wednesday, 6/15 Labor Law Update On Parade Diner, Woodbury 8 to 10 AM</td>
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<td>Thursday, 5/5 Fiduciary Responsibilities Mio Posto, Hicksville 8 AM</td>
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# Real Estate

Joel Dressner, Vivian Martinez
BOARD & COMMITTEE CHAIRS

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Cynthia Sze, CPA
cynthia.y.sze@gmail.com

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Garden City, NY 11530
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jscher@gettrymarcus.com

ACCOUNTING & AUDITING

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