A Message From The President

With Thanksgiving around the corner, I would like to thank the Nassau Chapter for all of the great events that took place in the month of October, and the exciting events that are coming up for the month of November.

We had a great turnout at the Joint Nassau/Suffolk Cooperation with Bankers Meeting at the beginning of October. The meeting was held at an exciting new venue, the Main Event Sports Bar in Farmingdale. It was a great networking event that was enjoyed by all.

As I write this letter, the Taxation Committee is preparing for its half-day event. The seminar will cover topics such as federal and New York State tax updates, innocent spouse rules and ramifications, nexus and multi-state issues, and year-end tax planning. Thank you to my co-Chairs, Robert Schaffer and Iola Damante, for putting this event together.

The All-Day Accounting and Auditing Conference, a joint event with the Suffolk Chapter, will take place on Saturday, November 1 and provide updates on recent developments in accounting and auditing. A big thanks goes to Marcy Greenfield, Mark Goldschmitt, and Mark Cuccia.

In the spirit of the season, there is an opportunity to give back on November 5 with our Mentor-a-Student-Night at the Chateau Briand in Carle Place. We expect a large student turnout. Thank you to Anthony Basile, Abby Lucrezia, Michael Katz, and the entire Cooperation with Educational Institutions Committee for putting together the event.

On November 25, the chapter’s Attorneys & Accountants Committee’s annual “Neturkeying” event will be held at the Carlyle at the Palace in Plainview. This year, our incredible committee has again teamed up with the Nassau County Bar Association. Thank you to our co-chairs Kristina Albarella, Jill Scher, Anthony Basile and our Planning Committee, Yvonne Cort, Neil Katz, Wayne Steinberg, John Whiteman, and Craig S. Wolman for all of your hard work in putting together this great event. They’ve continued the tradition of featuring wine and food pairings from some of Long Island’s best restaurants. If you will be joining us for this event, we ask that you bring canned goods for the Island Harvest food bank. For more information, you can always visit our website: www.nysscpa.org/nassau.

I would like to wish a very happy Thanksgiving to the entire Nassau Chapter. I hope that you will be able to join us at our next event.

I look forward to seeing you all very soon.

Thank you,
Robert S. Barnett, CPA
President
2014
r.barnett.nassauchapter@cbmslaw.com
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November 2014

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<td>Tax Updates Uniondale 9 AM</td>
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<td>On Parade Diner 8-10 AM</td>
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Chapter Officials:

**President**
Robert S. Barnett, CPA

**President-Elect**
Philip H. Kanyuk, CPA

**Vice President**
Lynne M. Fuentes, CPA

**Treasurer**
Christine P. Hallahan, CPA

**Secretary**
Anthony Basile, CPA

**Past President**
Scott Sanders, CPA

**Directors**
Alex Resnick, CPA
Anthony Aronica, CPA
Elliot Lebench, CPA
Cynthia Sze, CPA
Michael D. Katz, CPA
Mark Goldschmidt, CPA
Jill Scher, CPA
Kristina Albarella, CPA
Marcy Greenfield, CPA

**Accounting & Auditing**
Mark Goldschmidt, CPA
Mark R. Cuccia, CPA
Anthony Basile, CPA

**CFO & Financial Executives**
Manlio Cafiero, CPA
Anthony Aronica, CPA

**Cooperative with Educational Institutions**
Joel Dressner, CPA
Vivian Martinez, CPA

**Blood Drive**
Neal Korenberg, CPA

**Cirolano with Bankers & Credit Grantors**
Mark Hauptman, CPA
Scott Sanders, CPA
Alex Resnick, CPA

**Sponsorship Committee**
Scott Sanders, CPA
Howard Fine, CPA

**Technology Committee**
Mark Plostock, CPA

**Women’s Focus Group**
Christine P. Hallahan, CPA
Geri Gregor, CPA
Elizabeth Oberg, CPA

**Small Practice Unit Map**
Eliot Lebench, CPA
Kenneth Hauptman, CPA
Scott Sanders, CPA
Alex Resnick, CPA

**Taxation Committee**
Robert J. Schaffer, CPA
Robert Barnett, CPA
Iola Damante, CPA

**Young CPA’s**
Joshua S. Sechter, CPA
Bruce A. LaMarca, CPA
Carmelina Hernandez, CPA
Wei Xu, CPA
MEMBER PROFILE: Anthony Basile

Those who choose a certain profession do so because someone they admire or look up to is in that same line of work. For Anthony Basile, it was his older brother Lou, who he referred to as a “trailblazer” in his life and who inspired him to become a CPA. “I have an older brother who is a CPA, and most people have an older brother whom they look up to,” he said. “I thought that accounting was something that, if he was able to do it, I was able to do it as well.”

Anthony currently owns and operates Anthony Basile CPA, P.C., based in Garden City. His firm is comprised of five other employees, two of whom are CPAs, with one of them fluent in Italian. Anthony concentrates his practice in small family-owned businesses, nonprofit organizations, taxation, forensic accounting and business valuations. His client base includes funeral homes, attorneys, medical professionals, nonprofit organizations, accounting firms and other types of small businesses.

He has a degree in Accounting from Hofstra University, a Master’s degree in Taxation from C.W. Post College and a Doctorate from New York University. Prior to forming his own firm, he worked as a tax senior at Peat Marwick Mitchell & Co. (now known as KPMG LLP) and as an auditor at Laventhol and Horwath CPAs.

When Anthony entered into the world of accounting, he found the term “accountant” was as much a punch line as it is a profession. “People would say there are TV shows about doctors and attorneys but you don’t see any TV shows about accountants,” he said. “I learned that while the profession I had chosen was often made fun of, it was still deeply respected because we are the trusted professionals.”

When he meets someone for the first time and tells them he is an accountant, Anthony says that they do not believe him because they tell him he does not fit into the typical mannerisms or appearances of an accountant. “I take that as a compliment because I know what the outward perception is for an accountant,” he said. “I also have also strived in my career to be a different type of an accountant, one that accountants can learn from and respect.”

Anthony holds the position of Secretary as a member of the Executive Board of the New York State Society of CPAs’ Nassau Chapter and is also Co-Chair of the Cooperation with Educational Institutions Committee, the Practice Continuity Committee and the Accountants and Attorneys Committee. “Joining the chapter has made me more aware of the fact that professional groups have become what I believe is a glaringly deficit in terms of the recruiting of younger professionals, especially at the state level,” he said.

What Anthony is seeking to do, he said, is bring in a younger generation of accountants into the Nassau Chapter. “The average age of the members is 52 or 53 years of age, so what I want is the chapter to respond by doing more recruiting of the younger professionals,” he said. “There is an underrepresentation of young professionals at the state and local chapters and there has to be a bridge built closing the gap between accounting education and the profession.”

In an effort to get more young people interested in accounting, the Cooperation with Educational Institutions is hosting its annual Mentor A Student Night, which will take place on November 5 at the Chateau in Carle Place. Here, college students from Nassau County will be invited to ask questions to a panel of CPAs in a wide variety of industries and practice areas.

“This event is an opportunity to meet with the members of the committee and learn from them,” Anthony said. “The members get to meet the students, who may have the opportunity to intern at a member’s firm during the summer or school year, and/or get hired there as an accountant upon graduation.”

In his way of giving back to the accounting industry and Hofstra University, his alma mater, he shares his knowledge of accounting to his students. He is an Associate Professor of Accounting, Taxation and Legal Studies in Business at the University’s Zarb School of Business. He also serves as the faculty adviser to the Hofstra Tax Society and has served on many important committees at the University, School of Business, and Accounting Department levels. Most recently, he serves on the committee for the George W. Bush Presidential Conference, scheduled for March 2015.

Among the topics he teaches his students are income tax, forensic and investigative accounting, tax accounting and auditing. “These students are very interested to learn about the different aspects of accounting,” he said. “When they come into my class, they learn about the current expectations of the profession because I am a practicing accountant and I am providing them with real-world solutions. Most professors who teach accounting are not practicing accountants.”

Anthony expects to see a growing number of younger people enter the accountancy field through classroom training and meeting Nassau Chapter members who may provide them with employment opportunities in the future. But for those entering the profession, Anthony has some advice.

“It takes a very long time in your career to build your reputation and a very short amount of time to lose it,” he said. “You have one shot to either build a reputation or to lose it.”
Cooperation with Educational Institutions

Since its existence, the Cooperation with Educational Institutions Committee has focused on helping college accounting students with the following:

• Garnering an interest in accounting
• Answering their questions about the field of accounting, what it entails and what employers are looking for in a candidate
• Obtaining internships with a CPA firm while attending college and possibly gain employment upon graduation

With approximately 15 members, the Cooperation with Educational Institutions Committee is responsible for hosting an annual networking event for the next generation of CPAs. On Wednesday, November 5, the committee will host its annual Mentor A Student Night at the Chateau in Carle Place. One of the main purposes of the event is to afford accounting students from various colleges and universities in Nassau County an opportunity to interact with practitioners in an informal, friendly setting. (Information on the event and registration form can be found on page 15 of this newsletter.)

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 — and a future Nassau Chapter member.

Students will have the opportunity to learn about accounting outside the classroom and obtain real-world knowledge from a panel of professionals representing public accounting, private industry, education and government. Then, the networking follows the panel presentation, the dinner and an award to the honoree. Many of the committee members concentrate their practice in various areas which may be of interest to the students, such as tax accounting, forensic and investigative accounting, auditing and business succession, among others.

The committee is currently seeking more CPA firms to become involved to sponsor and attend the dinner. With the aging of the chapter and the interest from the students, it’s a perfect opportunity for firms to meet aspiring talent. Members will also have the opportunity to meet with the student attendees, assist them with their first networking experience, and answer any questions they may have; some of these attendees may become future employees.

New members are welcomed and encouraged to attend any and all upcoming meetings. Your insight and support is always appreciated.

For more information, please contact:

Anthony Basile
Co-Chair
abasile@basilecpa.com

Michael Katz
Co-Chair
mkatz@st-cpas.com

Abby Lucrezia
Co-Chair
Abby.lucrezia@janoverllc.com
On Friday, November 14th, the Financial Literacy Committee (NYSSCPA Nassau Chapter) will be joining Cub Scout Pack 690 at Pack Night at St. William the Abbot School from 7 to 9 P.M. The group will include approximately 60 Cub Scouts, ranging from 1st to 5th grade as well as their families.

The focus of the night will be financial literacy and the committee will have numerous activity booths for the Scouts to visit which will present different finance-oriented lessons. Each booth will have engaging hands-on activities for the varying age groups to enjoy. The Cub Scouts will learn key principles of financial literacy such as identifying different types of money, earning money by working, savings and goals, money around the world, the difference between needs and wants and more! For more information on the NYSSCPA Nassau Chapter’s Financial Literacy Committee and upcoming meetings and events, contact Cynthia Sze at csze@markspaneth.com.

By: Vicki DiStefano
Tayne Law Group, P.C.

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**Nassau Chapter Practice Continuity Committee**

In October, our meeting topic was “Attracting and Developing Young CPAs to Be Our Future Leaders.” We were very fortunate to have Carl Peterson, the AICPA’s vice president of small firm interests; Donna Salter, senior manager of the AICPA Young Member Initiatives Program; and Alexis Hassell, a graduate from the AICPA Leadership Academy and a tax manager at PriceWaterhouseCoopers, speak to our group. They discussed ideas and concepts to benefit our firms and help our profession to attract younger CPAs, as well as ways to develop their leadership initiatives. Our audience included young CPAs from Long Island firms who also contributed to a lively discussion, letting our audience know what young CPAs want from a professional firm. Thank you to our speakers and all who attended.

Our future meeting schedule is as follows (please note change from previously announced date):

- **January 13, 2015** (new date) – Retirement planning for CPAs – we have invited Hank Sessa, a “Life Coach” and retirement planner, along with retired CPAs, to discuss the different perspectives that go into planning for a CPA’s retirement. The planner will ask the crucial question: “How many active years do you think you have left? And how many more do you want to spend working?” He and our panel will discuss those questions and get our group thinking about retirement in a more serious way.

- **April 24, 2015** – Suzanne Holl of Camico has been published recently in the *Trusted Professional*. She will speak on her article “Practice Continuation for Small Firms — an Action Plan.” She will address the details of practice continuation agreements and will expand on the concepts in her article. She will bring some new ideas on the issue and answer questions on practical applications of the Practice Continuation Agreement concept.

Please remember to schedule our events in your calendar now, to avoid conflicts. Our meetings are generally held at On Parade Diner, the last Friday of the meeting month, though dates and locations are subject to change. A coupon for the January 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
Financial Literacy Update Part II - Retirement

In Part I of the financial literacy update, we discussed different ways one can teach a child to grasp financial concepts. This part of the update will concentrate on retirement - a topic that demands attention because it impacts everyone. Retirement is a word that brings with it many mixed emotions: happiness from never working again, sadness from leaving what you have been doing for forty plus years, and anxiety from worrying that you will outlive your money are among these sometimes conflicting sentiments.

An article written in a recent issue of Money magazine titled “101 Ways To Build Wealth” outlines a good goal to achieve for retirement. It gives advice on how much money one should accumulate for retirement based upon age ranges. The table below shows the amount of money that one should have in combined savings for retirement.

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<th>Age Ranges</th>
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<tr>
<td>25-34</td>
<td>0.6 x your income</td>
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<td>35-44</td>
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<td>45-54</td>
<td>5.2 x your income</td>
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<tr>
<td>55-64</td>
<td>9.4 x your income</td>
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This savings methodology is based upon income. When looking at the chart, one might think that if you are 25 years old and have ten times your income, you are ready for retirement. This is not the case. The methodology assumes salary increases with experience. Age, life expectancy and years of working are also taken into account. The assumption is that one’s income increases over time which allows room for a higher percentage of savings to go towards retirement.

According to the table, someone who is forty-seven years old, earning $175,000 per year, should have accumulated approximately $910,000 in retirement savings. Many people do not know how much they need in retirement, and this methodology gives people a simple benchmark without complex mathematical formulas.

People often guide their financial decisions based upon feelings, not logic. How many times have you purchased an investment in a stock and sold it because the stock price went tumbling? If you believed in the company at a higher price, why wouldn’t you purchase their stock at a discount? If you saw a nice suit for $300 at Macy’s and saw it on sale for $200, wouldn’t you buy it? The same goes for investments in good companies with underperforming stock prices. When individuals allow emotions to guide them into irrational behaviors, mistakes occur. Having the right training and advice can help avoid mistakes like these, especially when it comes to saving and investing for such an important part of your life. Tip: Don’t invest money you need. Always have enough money to cover at least one year’s worth of expenses in a liquid savings/checking account. When you go to the grocery store, they don’t ask you how much Apple stock you own, do they?

Diversification! A simple yet powerful word that also demands attention for the retirement-minded individual. It is recommended by some that one shouldn’t have any more than 5% of your net worth in any individual investment (i.e. stock, security, mutual fund, etc.). Any more than this and you are exposing yourself to unnecessary risk. If people followed this, many wouldn’t have lost their entire nest egg when the dot-com bubble burst, or the real estate bubble, or when Enron went under after exposing the massive frauds that took place. It is common practice for many people to invest their hard-earned money in their company’s stock. But if you earn a paycheck from the same place you put your retirement money in, and the company goes belly up, not only have you lost your paycheck, but your nest egg as well. I would not recommend this.

There are three key elements to building true retirement wealth. The first and, in my opinion, the most critical, is time. The sooner one starts saving for retirement, the better. There are plenty of articles out there that will do the computations showing how much more you would have accumulated if you saved ten years earlier. This is not what this article is about. I want to give you the concepts and stimulate thought. Teach your children and open a Roth IRA for them! Time allows for both the peaks and troughs of bull and bear markets and allows one to ride out any inconsistencies. Time also allows for compounding of interest, dividends and reinvestments. Time cannot be stressed enough.

The second element is fees. Teach your children to invest in exchange-traded funds (ETFs) or mutual funds with low fees. One percent doesn’t sound like a lot, but one percent per year for forty plus years adds up. That’s money that could have been earning extra value and getting the benefits of compounding, reinvestments and time.

The third element is consistency. I’m willing to bet that the majority of you reading the article have a certain percentage taken out of your paycheck to go into an employer-sponsored 401k plan. That’s great! Every two weeks, you have money going into your retirement account. This consistency allows for dollar-cost averaging and new capital to be invested to build upon your base. What if you don’t have a 401k plan, or even a Roth IRA? First, open a Roth IRA if you qualify, then set aside money from your paycheck to go towards retirement into a savings account, unless you are starting to save for retirement late, in which case you might need to take advantage of the high contribution amount of a 401k which is $17,500 for 2014 with an additional catchup amount of $5,500 if the individual is 50 or over. Investing every month, year in and year out, allows real wealth to accumulate.

Although an employer-sponsored 401k plan is great, it also has its pitfalls. They usually only have a handful of funds to choose from, and many are loaded with fees which cut into your accumulation of wealth. In addition, many times there are limitations to how often you can change your contribution amounts. For these reasons, a Roth IRA is the better option for many individuals.

When you have the retirement conversation with your children, I would recommend you open a Roth IRA and show them how to do so. Maybe even match their contributions? Of course, this can only be done if your child earned income for the year. Explain the pros and cons to your children and involve them in the decision-making process. In that way, you will expedite the learning process. Please consult your financial advisor before making financial decisions or changes to your portfolio.

BY JARRED R. BERMAN

Financial Literacy Committee, Nassau Chapter

Jarred R. Berman, CFE, CVA, CFIP, is a forensic accountant at Gettry Marcus CPA, P.C., and member of the firm’s Business Valuation & Litigation Services Group. Mr. Berman specializes in the valuation of operating and asset holding companies for mergers and acquisitions, matrimonial, gift, and estate tax purposes. He can be reached at Jberman@gettrymarcus.com.
Nassau Chapter Practice Continuity Committee

Retirement planning for CPAs
Panel Discussion with CPAs and Hank Sessa, “Life Coach” and Retirement Planner

Tuesday, January 13, 2015 (new date), 8AM
On Parade Diner
7980 Jericho Turnpike, Woodbury, New York, 11797
Phone #: (516) 364-1870

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

Dear Ginette:

___ I will be attending the breakfast meeting at 8:00 AM.
___ Enclosed is my check for $___ at $25.00 per person
    (must be received by noon, January 12, 2015)
___ I prefer to pay $___ at $30.00 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: __________________________________________
The CFO & Financial Executives Committee welcomes CPAs in the industry to participate in our monthly meetings. The CFO Committee offers members a monthly, interactive learning experience 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.

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

### MEETING LOCATIONS:
- **Mineola:** Meltzer, Lippe, Goldstein & Breitstone, 190 Willis Ave., Mineola, NY 11501
- **(A) Melville:** Marcum LLP, 10 Melville Park Rd., Melville, NY 11747

### 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

### UPCOMING MEETINGS AND EVENTS

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<td>Healthcare Update</td>
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<td>Tax Update</td>
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<td>GAAP, FASB &amp; Private Co. Accounting Update</td>
<td>Melville (TBD)</td>
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<td>Mar. 11, 2015</td>
<td>Commercial Lease - Legal &amp; Market Update</td>
<td>Mineola</td>
</tr>
<tr>
<td>Apr. 7, 2015</td>
<td>Staff Development, Supervision &amp; Succession</td>
<td>Mineola</td>
</tr>
<tr>
<td>May 14, 2015</td>
<td>Alternate Compensation Strategies</td>
<td>Mineola</td>
</tr>
</tbody>
</table>

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

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: 

NYSSCPA Nassau CFO Committee
UPCOMING MEETINGS AND EVENTS

SPONSORED BY GIORGENTI CUSTOM MENSWEAR

NYSSCPA – NASSAU CHAPTER
Annual CPA Ethics Update

January 14, 2015
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

Cocktails: 5:30 p.m. (check-in begins at 5:00pm)
Dinner: 6:30 p.m.
CPE only: 6:45 p.m. (check-in begins at 6:30pm)

H.O.W. 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: 42032515
Member: $10.00
Nonmember: $20.00

To register for cocktails and dinner and CPE session:
Course Code: 42032525
Member: $70.00
Nonmember: $80.00

For additional information, please contact Lelia Dickenson at: ldickenson@nysscpa.org or 212-719-8366
Two Topics: Foreign Investment in U.S. Real Estate
The Real Estate Professional

Tuesday, December 2, 2014

Chairpersons: Vivian Martinez, CPA, and Joel C. Dressner, CPA
Location: Milleridge Inn • 585 Broadway, Jericho, NY 11753 • (516) 931-2201
Designed for: Professionals involved in real estate engagements

Speakers:
David Kahen, Esq. and, Michael Miller, Esq. Partners, Roberts and Holland LLP

Topics:
Foreign Investment in U.S. Real Estate
- Planning
- Structuring
- Reporting requirements

The Real Estate Professional
- Qualifications.
- Effect of the 3.8% tax on net investment income.
- The Aragona Case – parameters to determine the implications when a trust owns an interest in real property, passive or nonpassive activity considerations.
- Other current developments.

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

REAL ESTATE COMMITTEE NASSAU CHAPTER
Tuesday, December 2, 2014
Milleridge Inn • 585 Broadway, Jericho, NY 11753
Joel Dressner, CPA
c/o Gettry Marcus CPA, P.C.
88 Froehlich Farm Blvd., 3rd Floor, Woodbury, NY 11797
jdressner@gettrymarcus.com
Phone (516) 364-3390 ext. 232 • Fax (516) 496-0417

Dear Joel:
☐ I will attend the dinner and the CPE presentation at 6:00 PM and I have enclosed a check for $________ at $45.00 per person, payable to the NYSSCPA – Nassau Chapter.
☐ I will attend the CPE presentation only at 7:00 PM and I have enclosed a check for $________ at $20.00 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:
Firm/Affiliation:
Email:
Address:
Telephone:

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

Dividing a Real Estate Empire

Tuesday, November 11, 2014

Chairpersons: Vivian Martinez, CPA, and Joel C. Dressner, CPA
Location: Milleridge Inn • 585 Broadway, Jericho, NY 11753 • (516) 931-2201
Designed for: Professionals involved in real estate engagements

Speaker:
Mark E. Wilensky
Meltzer, Lippe, Goldstein & Breitstone, LLP

Topics:
The discussion will examine a fact pattern commonly encountered in practice: owners of closely held real estate empires looking to divide up the properties and go their separate ways. Developing a tax-efficient strategy to divide the empire requires careful consideration of many business and tax issues, including the rules for like-kind exchanges and disguised sales, the anti-mixing bowl rule and others. This session provides a road map of the considerations and possible solutions.

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

REAL ESTATE COMMITTEE NASSAU CHAPTER
Tuesday, November 11, 2014
Milleridge Inn • 585 Broadway, Jericho, NY 11753
Joel Dressner, CPA
c/o Gettry Marcus CPA, P.C.
88 Froehlich Farm Blvd., 3rd Floor, Woodbury, NY 11797
jdressner@gettrymarcus.com
Phone (516) 364-3390 ext. 232 • Fax (516) 496-0417

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☐ I will attend the CPE presentation only at 7:00 PM and I have enclosed a check for $________ at $20.00 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:
Firm/Affiliation:
Email:
Address:
Telephone:

To ensure we have adequate seating, please fax back or mail your reservation as soon as possible. Thank you.
December 19, 2014
NYSSCPA - Nassau Chapter Small Firm MAP Committee Meeting

Topic: Engagement Letters—Detailed Review & FBAR Requirements

I. Engagement Letters Including Samples
   a) When to Issue an Engagement Letter
   b) Client Communications Required by AICPA
   c) Third Parties and Engagement Letters
   d) Scope of Services and the Client’s Responsibilities

II. Filing Requirements for FBAR and Form 8938
   a) Who Must File
   b) Reporting Threshold
   c) When Do You Have an Interest in an Account Interest?
   d) What is Reported?
   e) How are Maximum Account of Asset Values Determined/Reported?
   f) When They are Due and Where to File
   g) Penalties

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

CPE: 2 Credits Pending
Time: 8:00–10:00 am – Breakfast (Be prompt!)
Place: On Parade Diner 7980 Jericho Turnpike, Woodbury
Cost:* $25 per person pre-paid only
$30 per person at the door
Checks are Payable to: NYSSCPA - Nassau Chapter

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.
November 14, 2014

Topic: Subpoenas and Legal Issues — the Dos and Don’ts

At some point in their career, almost every CPA is confronted with a subpoena seeking client records or other information. With today’s advancements in technology and increasing levels of regulation, responding to a subpoena is no longer just as simple as photocopying a file and mailing it out. Missteps along the way can result in client losses, lawsuits, ethical complaints, jeopardizing CPA licensure, and even criminal violations. Thomas Manisero, Partner and Chair of the Accountants Practice at Wilson Elser, will present to our members using real-world examples. He will address a variety of subpoenas and provide practical guidance on how CPAs can comply with their obligations and minimize the risk of adverse results.

Speaker: Thomas Manisero of Wilson Elser Moskowitz Edelman & Dicker LLP

CPE: Two Credits Pending

Time: 8:00–10:00 am – Breakfast (Be prompt!)

Place: On Parade Diner
7980 Jericho Turnpike, Woodbury

Cost:* $25 per person, pre-paid only
$30 per person, at the door

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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Please note: Meetings are subject to change. Notifications will be sent to all registered attendees via email should this occur.
UPCOMING MEETINGS AND EVENTS

Financial Literacy Committee Meeting

THURSDAY, NOVEMBER 13, 2014
Breakfast meeting: 8:00 a.m. – 10:00 a.m.

OFFICES OF MARKS PANETH LLP
88 Froehlich Farm Boulevard
Woodbury, NY

Please RSVP to Cynthia Sze:
csze@markspaneth.com

Financial Literacy Committee Meeting

THURSDAY, DECEMBER 18, 2014
Breakfast meeting: 8:00 a.m. – 10:00 a.m.

OFFICES OF MARKS PANETH LLP
88 Froehlich Farm Boulevard
Woodbury, NY

Please RSVP to Cynthia Sze:
csze@markspaneth.com

Nassau Chapter Litigation & Forensic Services Committee

Business Valuation Topics (Advanced) Part II

November 14, 2014 at 8:00 am

Location:
Nawrocki Smith LLP
Bank of America Building
290 Broad Hollow Road, Melville, NY 11747
(on the northwest corner of the LIE and Rt. 110)

Name: _____________________________________________
Firm Affiliation: _______________________________________
Address: _____________________________________________
Telephone: ___________________________________________
Email Address: _________________________________________
Attending:
___ Business Valuation Topics - Part II on 11/14/14

NASSAU CHAPTER LITIGATION & FORENSIC SERVICES COMMITTEE

Part II November 14, 2014
290 Broad Hollow Road • Melville, NY 11747

Please RSVP by phone, fax or email as early as possible:
Nannette Watts
Financial Appraisal Services, A Division of Nawrocki Smith
290 Broad Hollow Road, Suite 115E, Melville, NY 11747
Phone (631) 543-1333 • Fax (631) 543-1352 • nwatts@nsllpcpa.com

$25 per session – 2 CPE Credits each
Checks may be made payable to NYSSCPA, Nassau Chapter.

Name: ________________________________
Firm Affiliation: _______________________
Address: _______________________________
Telephone: _____________________________
Email Address: _________________________
Attending:
___ Business Valuation Topics - Part II on 11/14/14

THURSDAY, NOVEMBER 13, 2014
Breakfast meeting: 8:00 a.m. – 10:00 a.m.

OFFICES OF MARKS PANETH LLP
88 Froehlich Farm Boulevard
Woodbury, NY

Please RSVP to Cynthia Sze:
csze@markspaneth.com

THURSDAY, DECEMBER 18, 2014
Breakfast meeting: 8:00 a.m. – 10:00 a.m.

OFFICES OF MARKS PANETH LLP
88 Froehlich Farm Boulevard
Woodbury, NY

Please RSVP to Cynthia Sze:
csze@markspaneth.com
UPCOMING MEETINGS AND EVENTS

NOVEMBER CHAPTER MEETING
COOPERATION WITH EDUCATIONAL INSTITUTIONS COMMITTEE
MENTOR A STUDENT NIGHT

Wednesday, November 5, 2014

Speaker: Robert Katz, J.D., L.L.M.
Katz, Bernstein and Katz, LLP

Location: The Chateau in Carle Place

Cocktails: 6:00 p.m.

Dinner & Meeting: 7:00 p.m.

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

Registration Fee: $60.00 per person, payable to
The NYSSCPA – Nassau Chapter

Professionals can pay via PayPal at:

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, networking event, and chapter meeting.

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

WEDNESDAY, NOVEMBER 5, 2014
The Chateau, 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 $60.00 per person, payable to NYSSCPA, Nassau Chapter.

Note: R.S.V.P. by OCTOBER 24, 2014 to guarantee admission

Name:__________________________________________
Firm Affiliation: __________________________________
Address: ________________________________________
Telephone: _______________________________________
Fax: _____________________________________________
Email Address: __________________________________

For Details, Please Contact
Michael Katz
mkatz@st-cpas.com
Anthony Basile
abasile@basilecpa.com
Abby Lucrezia
abby.lucrezia@janoverllc.com
THE TAXATION COMMITTEE PRESENTS
2014 ALL-DAY TAX CONFERENCE

Saturday or Sunday; December 6 or 7, 2014

Conference and Committee Chairpersons:
Robert Barnett, Esq., CPA, Robert Schaffer, CPA, Iola Damante, CPA

Time: 9:00 am – 5:15 pm

Topics:
Updates on federal and NYS tax legislation; Estate planning; Federal and NYS tax collections; Foreign reporting; Income tax considerations of trusts; Using pension plans to fund buy/sells; Tax preparer penalties

Speakers:
Robert Katz, Esq. — Katz, Bernstein & Katz LLP
Joseph Endres, Esq. and Debra Silverman Herman, Esq. — Hodgson Russ LLP
Eric Kramer, CPA, Esq. and Jordan Linn, Esq. — Farrell Fritz LLP
Karen Tenenbaum, CPA, Esq., Yvonne Cort, Esq., Christopher Bourrell, Esq. and Bradley Polizzano, Esq. — Karen J Tenenbaum PC
Karen Goldberg, Esq. — own account
Bryan Skarlatos, Esq. — Kostelanetz & Fink, LLP
Robert Barnett, CPA, Esq. — Capell Barnett Matalon & Schoenfeld LLP

We expect representatives from IRS and NYS to be available.

Participants will receive a copy of the 2014 Master Tax Guide.

Conference Coordinator
Lelia Dickenson, Foundation for Accounting Education

Location: Long Island Marriott, Uniondale, New York

Designed for: Professionals with basic knowledge of taxation

Objective:
To update participants on the impact of recent tax legislation and to provide practical application in tax compliance, planning and advisory services

Organizer: Foundation for Accounting Education

Fee: $175-members, $250-nonmembers (lunch included)
CPE Credits: 8 Course Level: Beginner/Intermediate
Course Codes: 28603523 for Sat.; 28603524 for Sun.

REGISTRATION FORM NASSAU CHAPTER’S
ALL-DAY TAX CONFERENCE

Saturday or Sunday, December 6 or 7, 2014
9 am - 5:15 pm

LONG ISLAND MARRIOTT
101 James Doolittle Blvd, Uniondale, NY 11553

Course Codes: 28603523 — Saturday | 28603524 — Sunday

I am registering for □ 12/6 or □ 12/7. Are You a CPA? □
Are You a Member of the NYSSCPA? □ CPA Certificate No. /_/_/_/_/_/
Are You a Member of the AICPA? □ Member ID No. /_/_/_/_/_/
Are you a member of another CPA society? □
Name:______________________________________________________
Firm ______________________________________________________
Address:____________________________________________________
City________________________State___________Zip______________
Telephone:_________________________ Fax:______________________
E-Mail:_____________________________________________________

Total Amount Enclosed __________
Attendee:___________________________________________________
Member Fee $175:_____________  Nonmember Fee $250:____________
Total Amount: $____________

Method of Payment

Check Payable to FAE        American Express        MasterCard        Visa
Credit Card No.______________________________________________
Cardholder's Name___________________________________________
Exp. Date_________________

Walk-ins: All individuals who register on the date of the program will be charged an additional $25 fee.

Refunds: No refunds will be given for cancellations received less than 2 weeks before the program date. A $25 processing fee will be deducted for cancellations received more than 2 weeks before the program date.

Register online at www.nysscpa.org or fax to (212) 719-3365, or phone (800) 537-3635
UPCOMING MEETINGS AND EVENTS

NYSSCPA - NASSAU CHAPTER

BLOOD DRIVE

MONDAY, NOVEMBER 10, 2014

MARGOLIN WINER & EVENS
Busmobile - 400 Garden City Plaza, Garden City
10:45 am - 4:45 pm

Contact Nancy Shapiro, 516-747-2000 x4437
nshapiro@mwellp.com

MONDAY, NOVEMBER 17, 2014

WEISERMAZARS LLP
Busmobile - 60 Crossways Park Drive West, Woodbury
11:00 am - 5:00 pm

Contact John Barone, 516-620-8508
john.barone@weisermazars.com

Your donation will help to save up to THREE lives.
Our community hospitals need your help. Please share this lifesaving gift!

Eligibility Criteria:
Bring ID with signature or photo.
Minimum weight 110 lbs.
Age 16 - 75
(16 year olds must have parental permission. Age 76 and over need doctor's note)
Eat well (low fat) & drink fluids
No tattoos for past 12 months

FOR QUESTIONS CONCERNING MEDICAL ELIGIBILITY CALL 1-800-688-0900.

Long Island Blood Services
The NYSSCPA Women's Focus Group
WILL BE HOSTING A FALL LUNCHEON

PLEASE JOIN US FOR LUNCH,
SEMINAR
“Write Better, Right Now”
By EXEC|Comm
& FUN RAFFLE GIVEAWAYS:

FRIDAY NOVEMBER 7, 2014

Co-Chairs: Christine Halleh, CPA  Geri Gregor, CPA
Lisa Haynie, CPA   Elizabeth Oberg, CPA, CFE

LOCATION:
The Inn at New Hyde Park
214 Jericho Turnpike, New Hyde Park, NY 11040
Phone: 516-354-7797

AGENDA:
12:00 – 12:30 PM – Networking
12:30 – 2:30 PM – Lunch & Write Better, Right Now Seminar
2:30 – 3:00 PM – Raffle Giveaways

COST:
$50 per person
Please make check payable to the NYSSCPA, Nassau Chapter

Kindly email, fax, or mail your response to:

Elizabeth Oberg, CPA, CFE
Sanders Thaler Viola & Katz, LLP
350 Jericho Tpke, Suite 1
Jericho, NY 11753

Direct: 516-704-7138   Fax: 516-938-0491
E-mail: LOberg@st-cpas.com   Office: 516-938-5219

I will attend the luncheon & enclosed is my payment of $50.
I am unable to attend but I am interested in becoming more
active within the NYSSCPA Nassau Chapter.

NAME:__________________________________________________________
FIRM:__________________________________________________________
E-MAIL:________________________________________________________
TELE:__________________________________________________________

The NYSSCPA Women’s Focus Group is supporting Dress for Success, a not-for-profit
organization that provides interview suits and other career development programs to low-
income women worldwide. We would appreciate your participation. Please bring one item of
woman’s professional clothing/attire (in good condition) with you to our meeting.
How wonderful it would be to donate one item in your closet that you don’t need
to a woman who needs it.
COME JOIN US FOR AN
 EVENING OF NETURKEYING

at the Long Island Wine Tasting Reception of the Attorneys and Accountants Joint Committee
featuring Showcased Wines from Select Long Island Wineries
In Cooperation with the Nassau NYSSCPA Chapter and the Nassau County Bar Association

Tuesday, November 25, 2014 • 6-9 PM

— Enclosed is my check for $_______,
at $60 per person, payable to “NYSSCPA, Nassau Chapter”

Name: _____________________________________________
Firm Affiliation: _____________________________________
Address: ___________________________________________
Telephone: ________________________________________
Email: ____________________________________________
I am an: ____________ Attorney   ____________ Accountant

DONATIONS OF CANNED GOODS WOULD BE
APPRECIATED FOR ISLAND HARVEST

$60 per person, $70 at the door
payable to the  NYSSCPA, Nassau Chapter

Mail to: Kathleen Becker
Marcum LLP
10 Melville Park Road
Melville, NY 11747
Ph: (631) 414-4404 F: (631) 414-4001
Kathleen.Becker@marcump11p.com

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YAM it up with colleagues & associates,

STUFFING your pockets with business cards of new contacts you are sure to meet.

Make the PILGRIMAGE to the

Carlyle at the Palace
1600 Round Swamp Road
Plainview NY 11803
on Tuesday, November 25, 2014 from 6-9 pm.

---

CO-CHAIRS
Kristina Albarella, CPA
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 x11

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

Yvonne Cort, Esq.
ycort@hitaxattorney.com
631-465-5000

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

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

Wayne Steinberg
wsteinberg@resltd.com
516-942-8315
### Small Firm MAP Meeting Topics 2014-2015*

**EFFECTIVE JULY 1, 2014**

**UPCOMING MEETINGS AND EVENTS**

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Sponsor</th>
<th>Speaker/Moderator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Friday, November 14, 2014</td>
<td>Subpoenas and Legal Issues – the Dos and Don'ts</td>
<td>Giorgenti Custom Menswear</td>
<td>Thomas Manisero, Attorney at Law</td>
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<td>ACE Payroll</td>
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</tr>
<tr>
<td>Friday, December 19, 2014</td>
<td>Engagement Letters – Detailed Review &amp; FBAR Requirements</td>
<td>Giorgenti Custom Menswear</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS</td>
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<td>Kenneth Hauptman, CPA</td>
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<td>Alex Resnick, CPA</td>
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<td>Friday, January 16, 2015</td>
<td>Dealing with Brokers and Year-End Statements, Realized &amp; Unrealized Gains</td>
<td>ACE Payroll</td>
<td>Mr. Silverman, Esq.</td>
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<tr>
<td>Friday, February 20, 2015</td>
<td>Tax Season Issues – Roundtable Discussion</td>
<td>Giorgenti Custom Menswear</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS</td>
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<td>Alex Resnick, CPA</td>
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<td>March 2015 - No Meeting - Tax Season</td>
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<tr>
<td>Wednesday, April 22, 2015</td>
<td>Post-Tax Season Issues - Roundtable Discussion</td>
<td>Giorgenti Custom Menswear</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS</td>
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<td>Alex Resnick, CPA</td>
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<tr>
<td>Wednesday, May 13, 2015</td>
<td>Long-Range Planning for Your Practice - A Panel Discussion</td>
<td>Giorgenti Custom Menswear</td>
<td>Ed Kliegman, CPA</td>
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<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS</td>
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<td>Alex Resnick, CPA</td>
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<td>Wednesday, June 17, 2015</td>
<td>The Good, the Bad and the Ugly of M&amp;A Practitioner Roundtable/Point of View from Past Experiences of Co-Chairs</td>
<td>Giorgenti Custom Menswear</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS</td>
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<td>Alex Resnick, CPA</td>
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</tbody>
</table>

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

**Time:** 8:00 - 10:00 am (breakfast included)  
**Paid in Advance:** $25.00  
**Cost at the Door:** $30.00 (Note new fee at door)

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

- Scott Sanders, CPA, PFS, CGMA, CFP*, CFS  
  516 938-5219
- Eliot Lebenhart, CPA  
  516 938-2519
- Kenneth Hauptman, CPA  
  516 364-8888
- Alex Resnick, CPA  
  516 364-8888

All meetings are held on Fridays unless otherwise noted.  
*Please note: Meeting dates, topics and speakers are subject to change. **Speaker(s) TBD*
A Technical Meeting Sponsored by:
The Taxation and Estate & Personal Financial Planning Committees of the NYSSCPA — Nassau Chapter

Wednesday, November 12, 2014

Marks Paneth
88 Froehlich Farm Blvd, Woodbury, New York
Training room downstairs
8:00 A.M. Breakfast
Registration: 8:30 A.M.- 10:10 A.M. Seminar

CONFERENCE TOPICS AND SPEAKERS

NYS Estate Tax Changes
Presented by: Jordan S. Linn, Esq., Farrell Fritz PC

Charitable Giving Strategies to Consider Prior to Year End - What to Give, When and to Whom
Presented by: Ronald Finkelstein, CPA, Marcum LLP and Ellen Smith Israelson, Jewish Communal Fund

PROGRAM DETAILS

Committee Chairpersons:
Tax committee: Robert Schaffer, CPA; Robert Barnett, CPA, Esq.; Iola Damante, CPA
Estate and Personal Financial Planning Committee:
Christine Hallahan, CPA; Scott Sanders, CPA; Eric Kramer, CPA, Esq.; Stuart Shapiro, CPA

REGISTRATION FORM

A Joint Technical Meeting Sponsored by the Taxation and Estate and Personal Financial Planning Committees of the NYSSCPA – Nassau Chapter

Wednesday, November 12, 2014

Please email, fax or mail your response to: Iola Damante, CPA (idamante@rem-co.com)
Raich Ende Malter Co. LLP
90 Merrick Avenue, 8th Floor, East Meadow, NY 11554 | Phone: 516-228-9000; Fax: 516-228-9122

☐ I will attend. Enclosed is a check for $15 payable to NYSSCPA Nassau Chapter.

Name: _____________________________ Firm: ________________________________
Address: ___________________________________________________________________
Telephone: ________________________ Email: ________________________________
Presented by the Accounting and Auditing Procedures Committees, Nassau and Suffolk Chapters, New York State Society of Certified Public Accountants

14th Annual Joint Nassau/Suffolk Chapter Accounting and Auditing Conference

Saturday, November 1, 2014

Upsky Long Island Hotel
(formerly Long Island Sheraton Smithtown)
110 Motor Parkway, Hauppauge, NY 11788
8:30 a.m.–4:45 p.m.
(Registration and Networking Breakfast 7:30–8:30 a.m.)

Sponsored By: ACE PAYROLL SERVICES, INC. and BNY Wealth Management, APS Pension & Financial Services

CONFERENCE TOPICS AND SPEAKERS

GENERAL SESSIONS
GAAP and GAAS Update: George I. Victor, CPA, Giambalvo, Stalzer & Company, CPAs, P.C.
Best Practices in SSARS Engagements: TBD

CONCURRENT SESSIONS
Not-for-Profit Update: Ellen M. Labita, CPA, and Patrick Yu, CPA, Baker Tilly Virchow Krause, LLP
Bankers Panel Discussion: John Pollock, MBA, Suffolk County National Bank, and Neil Seiden, Assent Enhancement Solutions, LLC
Construction Accounting Refresher: Krishna Grego, CPA, CCIFP, Grassi & Co.
The Revenue Standard: TBD

PROGRAM DETAILS

Designed for: Public practitioners and CPAs in industry.
Objective: To update participants on recent key developments in accounting and auditing.

Chapter Presidents:
Nassau Chapter: Robert S. Barnett, CPA, Esq., Capell Barnett Matalon & Schoenfeld
Suffolk Chapter: Elizabeth A. Vuozzo, CPA, Fuoco Group

Conference Chairs:
Mark Goldschmitt, CPA, EisnerAmper; Paul E. Becht, CPA, Baker Tilly Virchow Krause, LLP;
Michael T. Joy, CPA, Raich Ende Malter & Co. LLP

Accounting and Auditing Procedures Committee Co-Chairs:
Nassau Chapter:
Marcy L. Greenfield, CPA; Berdon LLP; Mark R. Cuccia, CPA; Marks Paneth LLP; Mark Goldschmitt, CPA; EisnerAmper
Suffolk Chapter:
Paul E. Becht, CPA; Baker Tilly Virchow Krause, LLP; Michael T. Joy, CPA; Raich Ende Malter & Co. LLP

Course Details:
Time: 8:30 a.m.–4:45p.m. (Registration and Networking Breakfast begin at 7:30 a.m.)
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: 28103522 | Member Fee: $150 | Nonmember Fee: $250 | The program includes lunch.
Register online at www.nysscpa.org | Register by fax at (866)495-1354 | Register by phone at (800) 537-3635
HALF-DAY TAX CONFERENCE

The Taxation Committee held its annual Half-Day Tax Conference on Saturday, October 25th. New York Life Insurance Company in Melville was gracious in providing their facilities to us. We received a very positive response to our speakers from so many attendees who appreciated the topics, the experience and knowledge the speakers possessed. Please enjoy some of the photos from our event. We look forward to seeing everyone at our December 6th or 7th All Day Conference.
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!

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☐ Estate & Personal Financial Planning
☐ Financial Literacy
☐ Litigation & Forensic Service
☐ Management of Accounting Practice
☐ Medical & Other Professionals
☐ Membership
☐ Newsletter
☐ Practice Continuity
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☐ Women’s Focus Group
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☐ Other

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Phone: 631-719-3456 • Fax: 631-719-3353
Baker Tilly
125 Baylis Road, Suite 300, Melville, NY 11747

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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) 487-1494
- 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

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

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The newsletter is downloadable at:
http://www.nysscpa.org/page/nassau-chapters-newsletters

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**CHANGE FORM**

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