A Message From The President

I hope all of you enjoyed the first newsletter of the year after our summer break. I'd also like to congratulate all Nassau Chapter members for meeting the September 15th tax-filing deadline and remind you that the October 15th deadline is quickly approaching.

We have a number of great events to look forward to in October and November. Our “Mentor a Student Night” will be held on October 17th at the Chateau Briand in Carle Place. I encourage all Nassau members to attend this event and help pass along your experience and knowledge to the next generation of CPAs. I can't stress how important it is to be a mentor – both from a giving and receiving standpoint. This event is being held in conjunction with administrators from colleges in Nassau County, along with their accounting departments and students. For more information and to attend, please visit: http://www.nysscpa.org/chapters/nassau/paypal_mentor.htm.

On October 26th, the Tax Committee will be holding an extremely instructive half-day seminar from 9:00 am until 12:40 pm at the Long Island Marriott in Uniondale. The seminar will cover an array of important topics, including ObamaCare, year-end tax planning, federal tax updates, and much more. Registration for this event is online. Please go to our chapter website to register: www.nysscpa.org/Nassau.

November 2nd will be the date of our Accounting and Auditing Committee's annual all-day conference. It will be held at Hauppauge's Upsky Hotel. We'll be sure to pass along more details about this informative event, once they are available.

November also brings our “Evening of Neturkeying,” which is being held by the Attorney and Accountants Joint Committee on the 26th. Just in time for Thanksgiving, this gourmet food and wine-pairing event will allow our members to take a well-deserved break from their hard-working schedules and just enjoy each other's company – as well as the delicious cuisine! The evening is being held at Carlyle on the Palace, a new, must-see venue in Plainview.

To recap September, we held our joint Nassau/Suffolk Chapter meeting at the Crest Hollow Country Club in Woodbury on the 18th, in partnership with the Bankers and Credit Grantors Committee. I’d like to express gratitude towards both Suffolk County Chapter President Lawrence Lucarelli, CPA and Nassau’s own Committee Chair Neil Korenberg, CPA for a wonderfully successful evening.

As the holidays are quickly approaching and as the President of the Nassau Chapter, I ask that you remember to “give back” to charities such as Career Opportunities in the Accounting Profession (COAP) and the FAE Scholarship Fund, which are near and dear to my heart, although there are so many other worthy charitable organizations right here on Long Island that are in need. I urge you to consider making a cash donation or volunteering your time.

I encourage all of you to attend as many seminars and events included in this newsletter and to visit our Chapter website, www.nysscpa.org/nassau.

I look forward to seeing you all very soon.

Thank you.

Sincerely,

Scott Sanders, CPA
President
Nassau Chapter
Save The Dates:

October 2013

Accounting & Auditing
Tuesday 22nd
NYS Mandatory Quality Review and How to Prepare for Peer Review
Berdon
6:00 PM - 8:10 PM

Cooperation With Educational Institutions
Thursday 17th
Student Night
Chateau Briand
6:00 PM - 8:30 PM

Taxation Committee
Saturday 26th
Federal & State Update, Affordable Care Act, Liens & Levies, Year-End Planning
8:00 AM - 1:00 PM

Small Firm MAP
Friday 18th
Firm Websites, Newsletters, Client Communications
On Parade Diner
8:00 AM - 10:00 AM

November 2013

All Day Nassau/Suffolk Accounting & Auditing Conference
Saturday 2nd
Upsky Hotel
Hauppauge, NY
7:30 AM - 4:45 PM

Taxation Committee
Tuesday 14th
Jt w/ Real Estate
Interest Tracing Rules
6:00 PM - 8:00 PM

Chapter Meetings
Tuesday 26th
Attorney & Accountant
Carlyle at The Palace
6:00 PM - 8:30 PM

Women’s Focus Group
Friday 15th
Millerridge Inn
12:00 PM - 3:00 PM

Table of Contents:

Message From The President ........................................... 1
Newsletter Overview & Information .................................... 2
Committee Spotlight .................................................... 3-4
In The News ............................................................. 5-12
Upcoming Meetings .................................................... 13-23
Committee Application .................................................. 24
Event Highlights ....................................................... 25
Information & Hotlines .................................................. 26
Newsletter Deadlines .................................................... 26
Change Form .................................................................. 26

Chapter Officials:

President
Scott Sanders, CPA

President Elect
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Lynee M. Fuentes, CPA

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Cooperation with Bankers & Credit Grantors
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Eric M. Kramer, CPA, Esq.
Scott Sanders, CPA

Financial Literacy
Karen J. Tennenbaum, CPA, Esq.
Cynthia Sze, CPA

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Howard Fine, CPA

Taxation Committee
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Robert Barnett, CPA, Esq.
Iola Damante, CPA

Women’s Focus Group
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Geri Gregor, CPA
Toni-Ann Dalton, CPA
Elizabeth Oberg, CPA

Young CPAs
Joshua S. Sechter, CPA
Bruce A. LaMarca
Carmelina Hernandez, CPA
Recently, we had the opportunity to give you a brief introduction to our new Financial Literacy Committee and this month, we’re excited to be highlighted in the “Committee Spotlight.”

Due to our economy’s recent downturn and ongoing instability, the importance of fiscal responsibility and financial literacy has never been more apparent. That goes for everyone, but why children in particular? As in anything, if you start someone on something when they are young, the better and more proficient they will become with age and experience.

Even though we’ve seen the very first signs of our economy’s recovery, we have no idea what it will be like over the next 50 years. With constant advances in the medical field, people are living longer and therefore, the financial guidelines that have governed past generations likely won’t apply to future ones. Could you imagine having to figure out how to make your 401(k) plan last until you’re 125-years-old? Neither can we!

The idea for the committee actually came from our Chapter President, Scott Sanders. He knew that our Chair Karen Tenenbaum, has always been involved with financial literacy for children, but felt most of the programs in existence - like the AICPA’s “Feed the Pig” - are directed at middle school, high school, and college-aged students. What would make the most sense would be to form our own program and aim it at three to nine-year-olds. That way, by the time they reach high school, they will already have some background and experience with the management of wealth.

Simply put, our mission is to reach out to children in order to guide them on their journey toward financial literacy and fiscal responsibility. We will expose them to engaging and instructional material, which will help them understand money and finances at an age-appropriate level.

The committee plans to do this by creating live events, volunteering in schools and libraries, speaking to various audiences, partnering with financial institutions and other organizations, appearing at community events, providing resources to Chapter members and referring people to appropriate resources.

Our financial literacy program will serve to extend other efforts in which our Chair, Karen is involved. For example, Commerce Plaza (www.commerceplaza.org) is a program designed to reach children and start them on a path to fiscal understanding. The efforts of our committee will go beyond this program and reach parents and children with additional resources, which we will be compiling in the committee's Yahoo! Group.

Just last month, we held a meeting to discuss plans for our upcoming inaugural “Financial Literacy Fair,” with a target date of May 3, 2014. The proceeds from this all-day, family event would benefit a worthy charity as determined by our Chapter. Having the proceeds benefit a nonprofit organization also allows us to educate children on the importance of “giving back,” something our Chapter always strives for and one of the prongs of financial literacy and responsibility. We’re hoping the fair will become an annual event.

In addition, we are holding monthly meetings and welcome anyone to join. We’d especially like to encourage our Young CPA Committee to get involved, as they may have some great input on how to reach children more effectively and/or ideas for additional online resources. The Financial Literacy Committee is comprised of a wonderfully diverse group, which includes not only CPAs, but also educators, financial planners, attorneys, major bank representatives, and a video production entrepreneur. Please check the calendar in the back of this newsletter for the dates, times, and locations of our monthly meetings.

Karen J. Tenenbaum, Esq., LL.M., (Tax), CPA
Founding Chairperson
The committee is led by:

Karen J. Tenenbaum, Esq., LL.M., (Tax), CPA
Founding Chairperson
ktenenbaum@litaxattorney.com

The committee is supported by:

Cynthia Sze, CPA
Vice Chairperson
csze@markspaneth.com

Justine Tenney, CPA/PFS, CFP
Treasurer
justine.tenney@weisermazars.com

Tim Coville, CPA, MBA, PhD
Secretary
covillet@stjohns.com

For more information about the committee, please visit our LinkedIn and Yahoo! Group pages, located here:

http://www.linkedin.com/vsearch/g?type=groups&keywords=nassau-cpas-financial+literacy&orig=GLHD&pageKey=groups%2Fitem_detail

http://groups.yahoo.com/neo/groups/NassauNY_CPAs_FinLitCom/info

Thank you all for your support. Your insight and ideas are always welcome. We are very passionate about educating our clients’ children and children within the community and believe it’s a wonderful way for the Nassau Chapter to continue its mission of giving back.

Mission Statement:
The mission of the Financial Literacy Committee is to reach out to children in order to guide them on their journey toward financial literacy and fiscal responsibility. We will expose them to engaging and instructional material which will help them to understand money and finances at an age-appropriate level.

We will:
• Create live events such as financial literacy fairs
• Develop online resources on the Chapter’s website, including webisodes and/or links to sites that promote financial literacy
• Volunteer in schools, libraries, and other community venues
• Speak to various audiences, including parents and children
• Partner with others, such as financial institutions, libraries, schools, educational institutions and stores, to promote financial literacy
• Appear at community events such as career fairs, local bookstores, and book fairs
• Provide resources to members so that they can help promote financial literacy to their clients’ children
• Refer people to appropriate resources

In furtherance of its objectives, the Committee will:
• Encourage the members of the Chapter, especially the Young CPAs, to promote financial literacy in the community and be involved in the live events
• Prepare articles of interest for the Chapter newsletter
There is some misunderstanding among tax professionals regarding the proper way to allocate income to New York State from partnerships and other unincorporated businesses. It is clear that New York State residents must report 100% of their share of income from partnerships on their New York Resident Income Tax Return. There is no allocation allowed for residents. The allocation methods apply to nonresidents only.

To consider allocation, we have to determine if the business has nexus in New York. Business is carried on in New York if activities are conducted with a fair measure of permanency and continuity. Since there is no specific number of transactions that create nexus, tax professionals should be conservative in their approach to this issue. For the purpose of comparison, New York State Sales Tax Bulletin ST-175 says that you have nexus for sales tax purposes if you make sales of taxable products to customers within New York State, and regularly (at least 12 times a year) deliver the products in your own vehicles.

Any amount of personal service income would create New York source income, and therefore nexus.

The website, Law.com defines personal services in part as:

In contract law, the talents of a person which are unusual, special or unique and cannot be performed exactly the same by another. The value of personal services is greater than general labor, so woodcarving is personal service and carpentry is not.

Entertainers would fall into this category. General service income (i.e. carpentry) may not create nexus if it is an isolated transaction.

After one has determined that a business has nexus in New York, and business is carried on partly within and partly without New York State, one must consider allocation methods.

The rules for partnership allocation are not the same as the rules for corporations.

Most general corporations are now required to use only the Gross Income (Receipts) Factor as the Business Allocation Percentage (BAP). Sales are allocated by location shipped to. Services are allocated by location of performance. Until a few years ago, corporations used a three factor formula which included the allocation of Property, Payroll and Receipts. Corporations in the air freight forwarding business are still required to do so.

Partnership Allocation Methods:

Many people are unaware that the primary method for partnership allocation in New York State is what is sometimes referred to as the “books and records” method. According to NYS Regulation Section 132.15, net income must be allocated to New York State on a fair and equitable basis in accordance with approved methods of accounting. If the books of the business disclose to the satisfaction of the Tax Commission, the proportion of the net income connected with New York State sources, the nonresident income tax return of the taxpayer must disclose that income allocation, and the basis upon which it is made.

Three Factor Formula:

If the books and records of the business do not disclose, to the satisfaction of the Tax Commission, the proportion of the net income attributable to business carried on in New York State, a three factor formula will be used. The net income from business operations is multiplied by the percentage of (1) Property, (2) Payroll and (3) Gross Sales and Service Income, connected with the business and located within New York State.

There is confusion involving the gross income portion of the three factor formula. Property is allocated to the location of the property, and payroll to the work location of the employee as was always the case for corporations; however, the rules for allocating gross income for partnerships are different from corporations.

Corporations allocate sales by the destination of the sale, while partnerships allocate by the origin of the transaction. Origin in this case does not mean the warehouse that a sale was shipped from.
is allocated to the office that the salesman initiating the sale is assigned to.

There is also a difference in the allocation of income from services. For a corporation, the income is allocated to the location the service is provided. For a partnership, the income is allocated to the office that the service person is assigned to. Although performing services in New York on a continuous basis can create nexus as stated above, when you follow the rules for the three factor formula, the service income is not necessarily allocated to New York.

Other variations from corporations:

For partnerships, income and deductions from the rental of real property and gain or loss from the sale, exchange of real property are considered to be entirely derived from or connected with the place in which the property is located. It is not subject to the three factor formula. The property associated with this income is excluded from the property factor and the income is excluded from the gross income factor.

Income, gain, loss and deductions attributable to the ownership of intangible personal property such as gain or loss on the sale of stock, or interest on bonds, is not New York source income to a nonresident, and therefore no allocation from a partnership should be made for these items, except to the extent attributable to property employed in a business, trade, profession or occupation carried on in New York State. Corporations allocate investment income at a separately calculated investment allocation percentage.

Other Methods of Allocation:

The overriding concept of the New York regulations is to apportion income in a fair and equitable manner. The regulations provide that if the methods discussed above, do not fairly apportion the income, the department may require a taxpayer to use a different method.

A nonresident individual or partnership may also submit an alternative method of apportionment. The proposed method must be fully explained. If the method proposed by the taxpayer is approved by the department, it may be used in lieu of the methods described above.

The purpose of this article is to point out the various rules for allocation of income for unincorporated businesses within New York State. If allocating to other states, please verify their allocation methods. While New Jersey and Connecticut are similar to New York State, other states may vary.

By Brian Gordon

Brian Gordon is a CPA in private practice providing consulting services and solutions to businesses and professionals. Brian has over 30 years of experience with NYS Department of Taxation and Finance. His most recent position was as District Audit Manager in Manhattan/Brooklyn. He is an expert in State and Local Tax Issues. He has audit experience with Income Tax, Pass-through entities, Corporation Tax and Sales Tax. While with New York State Taxation, Brian was involved in many high profile residency audits. He is currently a Special Advisor to a company called MONAEO, a new service designed to help taxpayers and their advisors determine State Residency with the use of “day count” technology. Brian has lectured on various tax topics, and is a member of the NYSSCPA and NYS, Multistate and Local Tax Committee. Brian has written several articles for the NYSSCPA online publication, “The Tax Stringer,” has been quoted in the newspaper, “The Trusted Professional,” and also writes a monthly blog at http://www.gordonstate.blogspot.com.
On June 26, 2013, §3 of the Defense of Marriage Act (DOMA), was declared unconstitutional.

History:

DOMA - Defense of Marriage Act was signed by Bill Clinton on September 21, 1996. The act barred the federal government from recognizing same-sex marriage as constitutional. Section 7 title 1 of the US Code defines “marriage” as a “legal union between 1 man and 1 woman as husband and wife” and “spouse” refers only to “a person of the opposite sex who is a husband or a wife.”

Hence, same-sex couples needed to maintain two separate identities and two tax codes, 1 for federal and 1 for New York State.

Interestingly enough, now that the DOMA statute has been declared unconstitutional, it is considered “void ab initio, or void from the outset.”

In 2010, Edie Windsor, executor of her late spouses estate, filed suit seeking a refund when spousal denial due to DOMA required her to pay improperly assessed taxes of $363,053. The case, under the Second Circuit of Appeals was upheld 2:1 and on June 26, 2013, DOMA was held unconstitutional as a deprivation of the Equal Protection Clause of the Fifth Amendment to the United States Constitution.

Planning Tips:

Now, more than 1,000 previously denied Federal Rights under DOMA became available to same-sex married couples domiciled in the 14 states, (CA, CT, DE, DOC, IA, ME, MD, MA, MN, NH, NY, RI, VT, and WA), that recognize same-sex marriage. It is imperative for same-sex married couples in these states to take advantage of the opportunities and the pitfalls by planning for the future and amending the past. In particular, amending their Federal income tax return(s) to file jointly, if advantageous, or claiming the marital deduction upon the death of a spouse, may be warranted.

Note that whether or not a same-sex married couples are domiciled in a state that recognizes same-sex marriage, Rev. Rul. 2013-17 now applies.

• Same-sex spouses who have filed a federal income tax return on or after the effective date of Rev. Rul. 2013-17, which was September 16, 2013, must have filed as married filing jointly or married filing separately. Same-sex spouses who filed for tax year 2012 and 2011, prior to September 16, 2013, as single status, have the option to amend their federal income tax returns using the married filing jointly or married filing separately status providing that the statute of limitations for amending for a refund has not passed.

• A refund can be claimed within three years of the filing of the date of the return, or two years from the date in which the tax was paid, whichever is later.

• The verbiage in previously executed wills and trusts, policies, contracts and appointments of agents, should be carefully reviewed and articulated.

• For civil unions and partnerships, if a favorable position is ultimately resolved, filing a protective refund claim may be warranted.

Additional considerations which are now available yet previously disallowed pursuant to DOMA:

• The unlimited marital deductions taken on estate tax returns

• Electing portability of the deceased spoused unused exclusion amount.

• Unlimited inter-vivos spousal transfers, free of gift tax

• GST (Generation Skipping) Transfer Tax - the same-sex spouse is now treated and being in the same generation, whereas previously, generation assignment was based solely upon age, so that a
spouse between 12.5 to 37.5 years younger would be considered a generation below, subject to GST tax, even though married.

- Availability of survivor and spousal social security benefits (Title 42, disability, spousal, medicare, medicaid, surviving spouse and death benefits based upon numerous factors as determined by the SSA)
- Naming a spouse as the beneficiary under a qualified retirement account to allow a spousal rollover
- Spousal privileged communication in federal court
- The ability to use cafeteria plan or flex-spending plan funds for the benefit of a spouse
- The ability to sponsor spouses and family members for immigration
- Federal disaster relief
- Cobra - continuing health coverage
- Hardship distributions from retirement plans
- Income tax advantages for employer provided health benefits for the same-sex spouse
- Military service benefits
- Deductibility of interest paid by a spouse on educational loans
- ERISA pension benefits - joint and survivor annuity, pre-retirement survivor annuity and deferral of accidental death benefits
- Elimination of adverse tax consequences imposed on transfers incident to divorce under IRC §1041 and §2516 can now be characterized as an income tax free division of jointly owned property
- Deductibility of alimony
- Availability of innocent spouse protection
- §66 Treatment of community income and §469(i) (5) - the offset of $25,000 for for passive activity losses of rental real estate activities
- The availability of tenancy by the entirety and community property in states recognized
- Previously for all non-spousal joint tenancies, such as same-sex couples, the full FMV of the property was to be included in the estate of the decedent unless the surviving co-tenant acquired his/her interest with his/her own funds. In addition, funds contributed by the survivor spouse that were received from the decedent as a gift did not constitute consideration and the full FMV was included in the estate.
- Gain exclusion of up to $500,000 on the sale of a personal residence or the possibility of an inherited personal residence is now available

Previous loopholes no longer available to Same-Sex Couples:

The use of a GRIT (Grantor Retained Interest Trust), and a QPRT (Qualified Personal Residence Trust) to minimize the value of a gift, was a previous advantage afforded to the same-sex married couple, which was unavailable to a married couple, under the DOMA umbrella. Specifically, IRC Chapter 14 and §2702 regarding remainder beneficiaries as family members proved to be advantageous to same-sex couples as it does not apply.

The gifting technique involved a grantor trust, whereby the grantor creates and funds the trust retaining the income earned by the assets for a specific period of years, and, upon the expiration of the trust term, if the donor is still alive, the corpus or property is transferred to the remainder beneficiaries.

If the donor predeceases the term of the trust, the assets are included in the estate as if the gift was never given.

At the time the trust is funded, the value of the gifted property for gift tax purposes is reduced by the valuation of the income stream retained by the donor.

However, when using a GRIT, the donor does not retain a definable income interest but will only receive the income earned. Since the amount of income is not ascertainable, the grantor has the ability to keep the income generated artificially low, by for example,
investing in assets that generate minimal amounts of interest or dividend income.

As a result, Chapter 14 of the IRC was added so that the value of the trust corpus is not reduced for gift tax purposes by the value of the income stream retained by the donor, in cases where remainder beneficiaries are members of the grantor’s immediate family.

As a same-sex spouse was not considered a member of the immediate family, Chapter 14 did not apply and the discount on the gift was allowed and therefore resulted in a reduction of the value of the remainder interest for Federal gift tax purposes.

There are exceptions under current law where GRIT reduction provisions are available to family members but only by using a GRAT (fixed dollar annuity) or a GRUT (unitrust fixed percentage), where there is a definable interest in the income retained.

In the case of a QPRT, another type of GRIT, the grantor places their personal residence in an irrevocable trust for a term of years and retains the right of usage. At the conclusion of the term, the property is transferred to the remainder beneficiaries. The beneficiaries receive an amount computed at the funding of the trust as the present value of their right to receive. Any appreciation in the value is transferred to the beneficiaries gift tax free. Should the grantor not survive the term, the property is returned as if the gift never took place, and the adjusted basis of the residence is the grantors adjusted basis.

The remainder beneficiary can use, rent or sell the property to anyone, including the grantor.

Could the appreciated property be converted to cash with no income tax paid knowing the beneficiaries cost basis is the same as the donor’s or can the QPRT grantor buy the residence from the trust at FMV, just prior to the expiration of the trust term, and then upon expiration the beneficiary gets the cash?

This was a great idea, but IRS §2702 put an end to this where beneficiaries are family members and precluded from purchase the property for FMV, just prior to expiration of the trust term. Now that the same-sex spouses are considered family members, these options are no longer allowable.

Powers enumerated under IRC §671 - §678 (Grantor trust rules) - There are special attribution rules whereby if the grantor, grantor's spouse or a non-adverse or subservient party holds certain powers or interest in a trust, the grantor is treated for income tax purposes as the owner of income, deductions and credits of the trust.

Although the income earned by the trust is reported on the income tax return of the grantor, the actual trust assets and the income continue to be excluded from the grantor's estate.

This situation may have been intentionally planned if the trust beneficiaries or the trust are in a higher income tax bracket than the grantor, in order to allow payment of the income taxes by the grantor without reducing the trust corpus.

In this case, income taxes paid by the grantor are not considered gifts to the trust for gift tax purposes.

Same-sex couples did not fall within these special attribution rules or the definition of a related or subordinate party, in most circumstances and now an option no longer available. The powers enumerated under §671 - §678 could previously be retained by the same-sex partner and would not cause the trust income to be taxable to the grantor for federal income tax purposes, but would however, be taxable for the state.

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By Christine Hallahan
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The CFO & Financial Executives Committee would like to invite CPAs in industry to participate in our monthly meetings. Our committee provides a confidential forum for CFOs to seek advice and provide experienced guidance to fellow professionals. 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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<tbody>
<tr>
<td>Oct. 22, 2013</td>
<td>GAAP &amp; Private Company Reporting (PCC) Update</td>
<td>Mineola</td>
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<td>Nov. 19, 2013</td>
<td>Corporate Governance</td>
<td>Melville</td>
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<td>Jan. 22, 2014</td>
<td>Retirement Income Planning</td>
<td>Mineola</td>
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<tr>
<td>Feb. 25, 2014</td>
<td>LinkedIn &amp; Social Media for CFOs</td>
<td>Mineola</td>
</tr>
<tr>
<td>Mar. 25, 2014</td>
<td>Commercial Insurance Update</td>
<td>Mineola</td>
</tr>
<tr>
<td>Apr. 22, 2014</td>
<td>PEOs &amp; Self Insurance</td>
<td>Mineola</td>
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<tr>
<td>May 20, 2014</td>
<td>CFO Best Practices</td>
<td>Mineola</td>
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Committee meetings are held on a monthly basis from September through June.

MEETING TIME & FORMAT:
8am to 10am (Two CPE credits)  light breakfast served  $10 meeting fee

MEETING LOCATIONS:
Mineola: Meltzer, Lippe, Goldstein & Breitstone - 190 Willis Ave., Mineola, NY 11501
Melville: Nawrocki Smith CPAs - 290 Broadhollow Road, Conf Rm B, Melville, NY 11747  (Joint meeting with Suffolk Chapter)

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

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

CFO COMMITTEE MEETING RSVP
Meeting date: __________
Name: __________________________________________
Firm: __________________________________________
Address: _______________________________________
Telephone: ______________________________________
Email: ________________________________________
To so many firms, one of the biggest obstacles to practice continuity is the ability to attract and retain qualified staff. We are very fortunate to have a special team of speakers at our October 25, 2013 meeting. Jonathan Gassman, CPA, a partner at Gassman Financial Group and a principal of G & G Planning Concepts, and Deidre Siegel, Founder and CEO of PEAR™ Core Solutions, Inc., a recognized leader in providing companies around the world with comprehensive, best practices in Human Resources, will address human resources as a solution to CPA succession. Jonathan has consistently worked towards developing his CPA and financial planning firms into leading edge practices, and as a result, has been able to attract the “best and brightest” to his firm. Deidre and her team at PEAR have guided businesses large and small to find success by improving the performance of their most important asset: their people. Their core competencies start with providing strategic advice, counsel and perspective in the areas of growth and opportunity, succession planning and organizational health. They will provide actionable strategies on how to attract and develop young CPA’s as a means for succession in our firms.

Our future meeting schedule for 2014 is as follows:

January 24, 2014 – Alex Resnick, CPA and partner with Wild, Maney & Resnick, CPA’s, will organize a meeting on Practice Continuation arrangements, including attention to legal and regulatory limitations, ethical concerns and exposure to liability issues. Alex expects to bring in speakers with relevant expertise, to be named in a future newsletter.

April 25, 2014 – Robert Barnett, an attorney and partner in the firm of Capell Barnett Matalon & Schoenfeld LLP will join together with Joel Sinkin, President of Transition Advisors, LLC, a firm that exclusively consults on transactions for public accounting firms, to address the structural, tax and contractual details to be considered in succession arrangements.

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

Craig Morris, Chairman
Larry Bloom, Anthony Basile, Eliot Lebenhart, Co-chairmen
Nassau Chapter Practice Continuity Committee

HUMAN RESOURCES AS A SOLUTION TO CPA SUCCESSION

Mr. Jonathan Gassman, CPA, Gassman Financial Group
Ms. Deidre Siegel, Founder and CEO of PEAR™ Core Solutions, Inc.

Friday, October 25, 2013
On Parade Diner, Woodbury, NY
7980 Jericho Turnpike, Woodbury, New York, 11797
phone #: (516) 364-1870

Please RSVP:
Please RSVP by phone, fax or email as early as possible so we can ensure adequate seating.

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 $20.00 per person
   (must be received by noon, Thursday, October 24) or;
____ I prefer to pay $ ___ at $25.00 per person at the door.
   (Walk-ins may be limited due to space availability).

Checks are payable to NYSSCPA, Nassau Chapter.

Name: ____________________________
Firm: ____________________________
Address: _________________________
Telephone: _________________________
Email: ___________________________
THE NYSSCPA Women’s Focus Group

WILL BE HOSTING A FALL LUNCHEON
JOIN US FOR A FALL FASHION EXTRAVAGANZA

Apparel from “Cache” OF Walt Whitman Mall

FRIDAY, NOVEMBER 15, 2013

Co-Chairs: Christine Hallahan, CPA Geri Gregor, CPA
Toni-Ann Dalton, CPA Elizabeth Oberg, CPA

Location: The Milleridge Inn, Jericho, NY

Agenda:
12:00 - 12:30 PM – Networking
12:30 - 2:30 PM – Lunch and Fashion Show

Cost: $35 per person
Please make check payable to the NYSSCPA, Nassau Chapter

Kindly email, fax, or mail your response to:

Elizabeth Oberg, CPA
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 and enclosed is my payment of $35.00
I am unable to attend but I am interested in becoming more active within the NYSSCPA Nassau Chapter.

Name: _______________________________________
Firm Affiliation: _______________________________________
E-Mail: _______________________________________
Telephone: _______________________________________

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. It could be a suit, blazer, blouse, dress slacks, shirt, shoes, handbag, accessories and scarves. How wonderful it would be to donate one item in your closet that you don’t need to a woman who needs it.
TECHNICAL MEETINGS SPONSORED BY THE REAL ESTATE COMMITTEE

Negotiating the Commercial Lease - Counseling Your Clients and Maximizing Results

Wednesday, October 16, 2013

Chairpersons: Cynthia Sze, CPA, Vivian Martinez, CPA, and Joel C. Dressner, CPA
Location: Millridge Inn • 585 Broadway, Jericho, NY 11753 • (516) 931-2201
Designed for: Professionals involved in real estate engagements
Speakers:
David G. Hunt, MCR, CCIM, SIOR President, Hunt Corporate Services, Inc.
Steven E. Cohen, Esq., Partner, Franklin, Gringer, & Cohen, P.C.
Topics: This session will discuss:
• Win-Win negotiations – Why discovery is a critical first start.
• Loss factor and the rubber ruler.
• Discounted cash flow analysis – the ultimate tool for lease analysis.
• Why a lease needs to be reviewed twice.
• “Gotcha” clauses in typical landlord leases.
• The eight most important lease clauses.
Course Level: Basic/Intermediate
Course Code: TBD
CPE Credits: Two

REAL ESTATE COMMITTEE
NASSAU CHAPTER

Wednesday, October 16, 2013
Millridge Inn • 585 Broadway, Jericho, NY 11753
Joel Dressner, CPA
c/o Gettry Marcus Stern & Lehrer, CPA, P.C.,
20 Crossways Park North, Suite 304, Woodbury, NY 11797
jdressner@gmstylny.com
Phone (516) 364-3390 ext. 232 • Fax (516) 496-0417

Dear Joel:
☐ I will attend for dinner and the CPE presentation at 6:00 PM and 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: ___________________________
Address: ___________________________
City/State/Zip: ___________________________
Phone: ___________________________
Email: ___________________________

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

TECHNICAL MEETINGS SPONSORED BY THE ACCOUNTING & AUDITING COMMITTEE

NYS Mandatory Quality Review and How to Prepare for Peer Review

Tuesday, October 22, 2013

Guest Speakers: Grace Singer from Berdon LLP
Wayne Nast from Wayne Nast, Landau & Company CPAs, P.C.
Location: Berdon LLP
One Jericho Plaza
Jericho, NY 11753
Time: 6:00pm - 6:30 pm Dinner
6:30pm - 8:10 pm Presentation
Course Code: To be obtained
CPE Credits: Two
Cost: $20 for Dinner and CPE Presentation
Topics: NYS Mandatory Quality Review and How to Prepare for Peer Review

Please respond by either faxing me the attached RSVP
or emailing me at mcuccia@markspaneth.com

Please RSVP ASAP. It is OK to bring your check with you to the session.

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

ACCOUNTING & AUDITING COMMITTEE
NASSAU CHAPTER

Tuesday, October 22, 2013
Berdon LLP • One Jericho Plaza • Jericho, NY 11753

Please email or fax or mail to:
Mark R. Cuccia, CPA
Marks Paneth & Shron LLP
88 Froehlich Farm Blvd.
Woodbury, NY 11797
mcuccia@markspaneth.com
fax: 516-992-5909

☐ I will be attending the October 22, 2013 Dinner and CPE Presentation.
☐ I will not be attending the session but wish to obtain information about future events.

Name: ___________________________
Firm Affiliation: ___________________________
Address: ___________________________
City/State/Zip: ___________________________
Phone: ___________________________
Email: ___________________________
Fax: ___________________________

To ensure we have adequate seating, please fax back or mail your reservation as soon as possible. Thank you.
October 18, 2013

Topic: Firm Websites, Newsletters, and Client Communications

- Website
- Search Engine Optimization – Google Analytics
- Social Media – LinkedIn, Facebook, Twitter, etc.
- Advertising – Pay-per-click, Bing, Facebook, etc.
- And more!

Speaker: John Zaher of PRMG

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, CFP, CGMA, CFS®, PFS
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.
NYSSCPA – NASSAU CHAPTER
SMALL FIRM MAP COMMITTEE MEETING

November 15, 2013

Topic: iPad Usage, Remote Access & Use of Technology

Untether yourself from the office and increase productivity and billable hours. Learn how to use your iPad for document creation, collaboration, research, connecting to your office remotely, as well as applications that are accounting specific and so much more... Accountants at all levels will walk away empowered to increase their productivity immediately leveraging the Cloud and mobile computing platforms.

Bring Your iPad & iPhone to our breakfast to learn productivity tips to maximize your device.

Moderated By: Michael Glasser of Glasser Tech LLC
Mark Plostock, CPA, CITP, CGMA

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, CFP, CGMA, CFS®, PFS
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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.
THE TAXATION COMMITTEE PRESENTS
2013 HALF-DAY TAX CONFERENCE

Saturday, October 26, 2013
9:00 am – 12:40 pm
(check in begins at 8:30 am)

Conference and Committee Chairpersons:
Robert Schaffer, CPA
Robert S. Barnett, CPA, Esq., MS (taxation)
Iola Damante, CPA

Speakers:
Diane Giordano, CPA
Joseph Endres, Esq.
Yvonne R. Cort, Esq.
Jill Bergman, CEBS
Jack Angel, CPA

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 recent legislation and to provide practical applications in compliance.

Organizer:
Foundation for Accounting Education

Fee:
$85-members, $135-non-members
(breakfast included)

CPE Credits:
Four

Course Level:
Update

Course Code:
28603421

Topics:
Federal and New York State tax updates, Health Care Act impact on small business, year-end tax planning, federal collective and various NYS tax issues.

NYSSCPA – NASSAU CHAPTER
2013 HALF-DAY TAX CONFERENCE
REGISTRATION:

Long Island Marriott
101 James Doolittle Blvd
Uniondale, NY 11553
Course Code: 28603421

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 $85: _______________________________________
Non-member Fee $135: __________________________________
Total Amount: $_______________________________________

Method of Payment:

☑ Checks Payable to FAE    ☐ American Express
☐ Master Card    ☐ Visa    ☐ Discover

Credit Card No.:_______________________________________
Exp. Date: ___________________ Security Code:______________
Card Holder's Name:____________________________________

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 $50 processing fee will be deducted for cancellation received more than 2 weeks before the date of the program.

Register online at www.nysscpa.org
fax to (212) 719-3365 or phone (800) 537-3635.
COME JOIN US FOR
AN EVENING OF NETURKEYING
at the Wine & Food Pairing Reception of the Attorneys and Accountants Joint Committee
featuring Long Island’s Finest Restaurants
In Cooperation with NYSSCPA, Nassau & Suffolk Chapters • Nassau & Suffolk County Bar Associations

Tuesday, November 26, 2013 • 6-9 PM

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

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

YAM it up with colleagues and 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 26, 2013 from 6-9 pm.

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

CO-CHAIRS

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

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

PLANNING COMMITTEE

Christina Yaccarino, CPA, ABV
cyaccarino@gettrymarcus.com
516-364-3390

Neil Katz, Esq.
neilkatz@kbklaw.com
516-364-3100

Christopher Bourrell, Esq.
chbourrell@litaxattorney.com
631-465-5000

Alan Schwartz, Esq.
alan@ajslaw.com
516-248-6311

Craig S. Wolman, CPA
craigwolman@verizon.net
516-942-8315

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

WAY UP COMING MEETINGS

Don’t miss out on upcoming events and opportunities to network and learn.

The NYSSCPA Nassau Chapter offers a wide variety of meetings and events throughout the year. Stay informed and involved by checking our website for the latest updates.

www.nysscpa.org

Chartered 1953
NASSAU CHAPTER

VOLUME 58 ISSUE 2 18
Mentor a Student Night

Thursday, October 17, 2013
Location: The Chateau in Carle Place
Cocktails: 6:00 PM  Dinner & Meeting: 7:00 PM
Co-chairs: Michael Katz, CPA; Anthony Basile, CPA; and Abby Lucrezia
Registration Fee: $60.00 per person, payable to The NYSSCPA – Nassau Chapter
Professionals can pay via PayPal at: http://www.nysscpa.org/epass/Chapters/ChapterInfo.aspx?ID=200005

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 with 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 or Anthony Basile at mkatz@st-cpas.com or abasile@basilecpa.com

REAL ESTATE COMMITTEE AND TAXATION COMMITTEENASSAU CHAPTER
Thursday, November 14, 2013
Milleridge Inn • 585 Broadway, Jericho, NY 11753
Joel Dressner, CPA
c/o Gettry Marcus Stern & Lehrer, CPA, P.C.,
20 Crossways Park North, Suite 304, Woodbury, NY 11797
jdressner@gmslny.com
Phone (516) 364-3390 ext. 232 • Fax (516) 496-0417

Dear Joel:
☐ I will attend dinner and the CPE presentation at 6:00 PM
☐ I will attend dinner and the program at 6:00 PM. Enclosed is my check for $______ at $60.00 per person, payable to 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 NYSSCPA – Nassau Chapter.
(please attach a list of names or attach business cards if paying for more than one attendee)
Name:
Firm Affiliation:
Address:
City/State/Zip:
Phone:
Email:

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

DECK MAGAZINE

Chartered 1953
NASSAU CHAPTER
www.nysscpa.org

VOLUME 58 ISSUE 2 19
NYSSCPA – NASSAU CHAPTER
Small Firm MAP Meeting Topics 2013-2014*
EFFECTIVE JULY 1, 2013

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Speaker/Moderator</th>
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<tbody>
<tr>
<td>October 18, 2013</td>
<td>Firm Websites, Newsletters and Client Communications</td>
<td>PRMG</td>
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<tr>
<td>November 15, 2013</td>
<td>iPad Usage and Remote Access</td>
<td>Mark Plostock, CPA</td>
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<td>Michael Glasser of Glasser Tech LLC</td>
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<td>December 20, 2013</td>
<td>Getting Ready for Tax Season</td>
<td>Scott Sanders, CPA, PFS, CFP*, CFS</td>
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<td>Eliot Lebenhart, CPA</td>
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<td>Alex Resnick, CPA</td>
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<td>January 29, 2014</td>
<td>“Loan-Ranger” Joint Meeting with NCCPAP-N/S Chapter</td>
<td>Various Bankers**</td>
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<td>February 21, 2014</td>
<td>Tax Season Issues – Roundtable Discussion</td>
<td>Scott Sanders, CPA, PFS, CFP*, CFS</td>
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<td>Eliot Lebenhart, CPA</td>
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<td>Alex Resnick, CPA</td>
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<td>March 2014</td>
<td>No Meeting — Tax Season</td>
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<tr>
<td>April 17, 2014</td>
<td>Post-Tax Season Issues — Roundtable Discussion</td>
<td>Scott Sanders, CPA, PFS, CFP*, CFS</td>
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<td>Eliot Lebenhart, CPA</td>
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<td>Ira Rosenbloom</td>
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<td>June 19, 2014</td>
<td>How You Define “Running Your Practice”</td>
<td>Scott Sanders, CPA, PFS, CFP*, CFS</td>
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<td>Eliot Lebenhart, CPA</td>
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<td>Alex Resnick, CPA</td>
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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, CFP*, CFS  516 938-5219
Eliot Lebenhart, CPA  516 430-5400
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
The NYSSCPA Nassau Chapter Young CPAs Committee along with the Risk Management Association, Young Professionals Committee invite you to a

**Holiday Networking Event – for Charity!**

Thursday, December 12, 2013
6:00 – 8:00 p.m.

Hosted at Jewel
400 Broad Hollow Rd
Melville, NY

$55 in advance | $60 at door

Come to this strictly social event to mingle with your peers and support the Ronald McDonald House Charities.

Please come and support families of sick children by donating food and household items. (*See list on next page.*)

*Passed hors d’oeuvres! Beer & Wine!*

NYSSCPA Contact: Joshua Sechter – (631) 719-3357, Joshua.Sechter@bakertilly.com
RMA Contact: Tiffany Lumsden – (516) 577-8371, Tiffany.Lumsden@wellsfargo.com

**Name:** ___________________________________________

**Firm:** ___________________________________________________

**Address:** _____________________________________________

**City, State, Zip:** _______________________________________

**Telephone:** ___________________________________________

**E-mail:** _____________________________________________

**RSVP to:** [RMALongIsland@gmail.com](mailto:RMALongIsland@gmail.com)

Then, make checks payable to
RMA – Long Island Chapter and mail to:

Michael Collins
Albrecht, Viggiano, Zureck
25 Suffolk Court, Hauppauge, NY 11788
Phone: (631) 434-9500
Fax: (631) 434-9518

To pay by credit card:
[http://community.rmahq.org/longisland/Home/?ssopc=1](http://community.rmahq.org/longisland/Home/?ssopc=1)
Holiday Networking Event – for Charity!

Donation Ideas for Family and House Needs

To help maintain integrity, please be sure that all items are new and in their original packaging.

Pantry
Cereal, Oatmeal, Rice, Snack Foods (Chips, Pretzels and Cookies — snack size/individual pre-packaged), Cooking Oil, Mayonnaise, Canned Fruit, Peanut Butter, Jelly, Tuna Fish, Chef Boyardee, Paper Towels, Napkins, Paper Plates and Plastic Silverware

Cleaning Supplies
Liquid Hand Soap, Disinfecting Spray, Laundry Soap, Soft Scrub (Cleaning Cleanser), Glass Cleaner, Furniture Polish, Lysol Wipes, Bathroom Cleaners and All-Purpose Spray

Linens
Shower Curtain Liners (white or clear), Standard Size Bed Pillows (solid white only), Standard Size Pillow Protectors (white only), Bath Mats (terry looped white only), Hand & Face Towels (solid white only)

Kitchen
Dish & Hand Towels, Automatic Dishwasher Liquid, Dishwashing Liquid, & Oven Cleaner, Aluminum Trays

Electrical Items
Vacuums, DVD Players, Hair Dryers, Irons, Alarm Clocks

Family Requests
New Infant Toys, Toiletttes, Travel-Sized Soaps, Lotions, etc., Umbrellas

Gift Certificates and On-line Purchases
Waldbaums / Pathmark / Stop&Shop / PC Richards / Target / JCPenney (Cards in increments of $10, $15, $20 can be combined and used for purchasing major appliances and linens)
The Suffolk and Nassau Chapter Young CPAs Committees invite you to

Power Up Your Presentation and Public Speaking Skills!

Thursday, November 14, 2013
6:00 – 8:30 p.m.
Marks, Paneth & Shron LLP
88 Froehlich Farm Blvd, Woodbury

Members $20 | Non-members $25 | Students $10
Dinner included.

How do your voice and gestures affect how well you network? Find out at this informative and interactive session, led by presentation expert Marla Seiden of Seiden Communications. How you present yourself is as important as the message itself.

RSVP to Danielle Napolitano
(516) 296-5082, danielle.napolitano@citi.com

2 CPE credits!

Make checks payable to NYSSCPA Suffolk Chapter and mail to:
Danielle Napolitano
Citibank Commercial
One RXR Plaza - Lobby Level
Uniondale, NY 11556

Name: ___________________________________________
Firm: ___________________________________________
Address: _______________________________________
City, State, Zip: _________________________________
Telephone: _________________________________
E-mail: _________________________________________
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 of many technical committees to assist our members in staying current on a wide variety of topics.

Use the coupon to join a committee today!

Committee Service Application

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

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

Name: ____________________________________________
Firm Affiliation: ____________________________________
Address: __________________________________________
City/State/Zip: ______________________________________
Phone: ____________________________________________
Email: _____________________________________________

Please forward your response to:
Phil Kanyuk
Phone: 631-719-3456 • Fax: 631-719-3353
Baker Tilly
125 Baylis Road, Suite 300, Melville, NY 11747.

TECHNICAL MEETINGS SPONSORED BY THE ACCOUNTING & AUDITING COMMITTEE

All Day Accounting and Auditing Conference

Saturday, November 2, 2013

Guest Speakers: Various
Location: Upsky Hotel (formerly Sheraton Hotel)
110 Motor Parkway
Hauppauge, NY 11788
Time:
7:30-8:30 am Registration/ Breakfast
8:30 am-12:00 pm Seminars
12:00-1:00 pm Lunch
1:00-4:45pm Seminars
Course Code: 28103422
CPE Credits: 8 (4 accounting, 4 auditing)
Cost: $150 for members and $250 for non-members
Topics: Joint Nassau/Suffolk Chapter All Day Accounting and Auditing Conference. Scheduled topics include, GAAP and GAAS Update, a Bankers Panel Discussion, Not for Profit Update, and more.

Please go to www.NYSSCPA.com to register

SPONSORSHIP

If you wish to sponsor any chapter or committee events, please download our sponsorship packet at

Golf Outing - August 29, 2013

**EVENT HIGHLIGHTS**

*Freidman Foursome*

*Flushing Bank Foursome*

*Empire Bank Foursome*

*Astoria Federal Foursome*

*Christine Hallahan wins an outdoor heater*

*Bank United Foursome*

*Michael Gaines wins a Foursome*

*2013 Cocktail Dinner*

*Dinner Hour*

*2013 Cocktail Dinner*
Have a Tax Problem?

The following members of the Taxation Committee are available to help answer your questions:

**General:**
Robert S. Barnett, CPA, Esq., MS (taxation)  (516) 931-8100
Jack Angel, CPA  (516) 487-1494
Robert Lusthaus, CPA, Esq.  (516) 937-1366
Karen J. Tenenbaum, Esq.  LLM (Tax), CPA (IRS & NYS)  (631) 465-5000
Robert J. Schaffer, CPA  (516) 937-9500

**Taxing Authorities**
Ruth Sattig Betz, CPA (NYS)  (516) 249-1919
Noelle T. Geiger, Esq. (IRS & NYS)  (516) 336-2447
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**Nassau Chapter Newsletter Deadlines**
All submissions are due three weeks prior to issue date.
Email submissions to: nassaunewsletter@nysscpa.org

<table>
<thead>
<tr>
<th>Newsletter Issue</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>December 10th</td>
</tr>
<tr>
<td>April</td>
<td>March 10th</td>
</tr>
<tr>
<td>May</td>
<td>April 10th</td>
</tr>
<tr>
<td>September</td>
<td>August 10th</td>
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<tr>
<td>October</td>
<td>September 10th</td>
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<tr>
<td>November</td>
<td>October 10th</td>
</tr>
<tr>
<td>December</td>
<td>November 10th</td>
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