A Message From The President

I'd like to congratulate all of our Nassau Chapter members for meeting the September 15th tax filing deadline; with October 15th just around the corner, the pressure is almost off.

Our chapter has a number of events in October and November to occupy some of your time. Our first October event will be the Joint Nassau/Suffolk Cooperation with Bankers Event, which is being held at The Main Event Sports Bar on October 2nd at 6 p.m. We anticipate that this change of venue will add an increased level of excitement and participation. Additional details can be found on the Chapter’s website, LinkedIn, and Facebook pages.

Our Annual Half-Day Tax Conference begins at 9 a.m. on Saturday, October 25th and is being sponsored by New York Life Insurance Company at 576 Broadhollow Road in Melville. 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. Registration for this event is online. Please go to our chapter website to register: www.nysscpa.org/nassau.

The All-Day Accounting and Auditing Event will be held on Saturday, November 1st at the Upsky Hotel in Hauppauge. This joint event with the Suffolk chapter will cover a broad array of topics including a Not for Profit Update, a Banker’s Panel, Best Practices in Auditing and SSARS Engagements and Revenue Recognition.

The “Mentor a Student Night” will be held on November 5th at the Chateau Briand in Carle Place. I hope to see many of our Nassau chapter members supporting our students and passing along their wealth of experience and knowledge. This event is being held in conjunction with administrators from various colleges in Nassau County, along with their accounting departments and students. It presents a great opportunity to meet promising new hires.

November 25th will be the date of the Attorney & Accountants Committee’s annual event, which will be held at Carlyle at the Palace in Plainview. We’ll be sure to pass along more details about this event once they are available.

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 for even more.

I look forward to seeing you all very soon.

Thank you,

Robert S. Barnett, CPA
President
2014
Table of Contents:

Message From The President ................................................. 1
Newsletter Overview & Useful Information .............................. 2
Member Profile .................................................................. 3
Committee Spotlight ............................................................ 4
In The News ...................................................................... 8-7
Upcoming Meetings ............................................................. 8-20
Event Highlights .................................................................. 21
Committee Application ........................................................ 22
Information & Hotlines ....................................................... 23
Newsletter Deadlines ........................................................... 23
Change Form ..................................................................... 23

Save The Dates:

October 2014

<table>
<thead>
<tr>
<th>Event Type</th>
<th>Date</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting &amp; Auditing</td>
<td>Tuesday, 10/21</td>
<td>On Parade Diner, Plainview 6-8:30 PM</td>
</tr>
<tr>
<td>CFO &amp; Financial Executives</td>
<td>Thursday, 10/25</td>
<td>Employment Law Update, Mineola 8-10 AM</td>
</tr>
<tr>
<td>Real Estate</td>
<td>Wednesday, 10/22</td>
<td>Real Estate Investment Trusts and Other Exit Strategies, Millridge Inn 6-9 PM</td>
</tr>
<tr>
<td>Small Firm MAP</td>
<td>Friday, 10/17</td>
<td>Marketing for CPAs and Maintaining Your Website, On Parade Diner 8-10 AM</td>
</tr>
<tr>
<td>Financial Literacy Committee</td>
<td>Thursday, 10/16</td>
<td>Marks Paneth LLP, 8-10 AM</td>
</tr>
<tr>
<td>CFO &amp; Financial Executives</td>
<td>Thursday, 10/25</td>
<td>Healthcare Update, Marcum LLP, Melville 8-10 AM</td>
</tr>
<tr>
<td>Attorney &amp; Accountants Joint Committee</td>
<td>Tuesday, 11/25</td>
<td>Attorney &amp; Accountant Networking Event, Carlyle at the Palace, Plainview, 6-9 PM</td>
</tr>
<tr>
<td>Cooperation for Educational Institutions</td>
<td>Wednesday, 11/5</td>
<td>Student Night, The Chateau, Carle Place, 6 PM</td>
</tr>
<tr>
<td>Real Estate</td>
<td>Tuesday, 11/11</td>
<td>Tax-Free Exchange, Millridge Inn 6-9 PM</td>
</tr>
<tr>
<td>Small Firm MAP</td>
<td>Friday, 11/14</td>
<td>Subpoenas and Legal Issues, On Parade Diner 8-10 AM</td>
</tr>
<tr>
<td>Financial Literacy Committee</td>
<td>Thursday, 11/13</td>
<td>Marks Paneth LLP, 8-10 AM</td>
</tr>
<tr>
<td>Real Estate</td>
<td>Tuesday, 11/12</td>
<td>Joint with Estate &amp; Personal Financial Planning, NYS Estate Taxes, Charitable Giving 8 AM</td>
</tr>
<tr>
<td>Estate &amp; Personal Financial Planning</td>
<td>Wednesday, 11/12</td>
<td>Joint with Estate &amp; Personal Financial Planning, NYS Estate Taxes, Charitable Giving 8 AM</td>
</tr>
<tr>
<td>Women’s Focus Group</td>
<td>Friday, 11/7</td>
<td>“Write Better, Right Now”, Seminar &amp; Networking, The Inn at New Hyde Park, 12-3 PM</td>
</tr>
<tr>
<td>Chapter Meetings</td>
<td>Wednesday, 11/5</td>
<td>Joint Nassau/Suffolk Cooperation with Education, Student Night, The Chateau, Carle Place, 6 PM</td>
</tr>
<tr>
<td></td>
<td>Tuesday, 11/25</td>
<td>Attorney &amp; Accountants Networking Event, Carlyle at the Palace, Plainview 6-8:30 PM</td>
</tr>
</tbody>
</table>

November 2014

<table>
<thead>
<tr>
<th>Event Type</th>
<th>Date</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounting &amp; Auditing</td>
<td>Saturday, 11/1</td>
<td>Joint Nassau/Suffolk All-Day Conference, Upsky Hotel, Hauppauge 8 AM</td>
</tr>
<tr>
<td>CFO &amp; Financial Executives</td>
<td>Friday, 11/14</td>
<td>Healthcare Update, Marcum LLP, Melville 8-10 AM</td>
</tr>
<tr>
<td>Attorney &amp; Accountants Joint Committee</td>
<td>Tuesday, 11/25</td>
<td>Attorney &amp; Accountant Networking Event, Carlyle at the Palace, Plainview, 6-9 PM</td>
</tr>
<tr>
<td>Cooperation for Educational Institutions</td>
<td>Wednesday, 11/5</td>
<td>Student Night, The Chateau, Carle Place, 6 PM</td>
</tr>
<tr>
<td>Real Estate</td>
<td>Tuesday, 11/11</td>
<td>Tax-Free Exchange, Millridge Inn 6-9 PM</td>
</tr>
<tr>
<td>Small Firm MAP</td>
<td>Friday, 11/14</td>
<td>Subpoenas and Legal Issues, The Dos and Don'ts, On Parade Diner 8-10 AM</td>
</tr>
<tr>
<td>Financial Literacy Committee</td>
<td>Thursday, 11/13</td>
<td>Marks Paneth LLP, 8-10 AM</td>
</tr>
<tr>
<td>CFO &amp; Financial Executives</td>
<td>Thursday, 11/13</td>
<td>Healthcare Update, Marcum LLP, Melville 8-10 AM</td>
</tr>
<tr>
<td>Attorney &amp; Accountants Joint Committee</td>
<td>Tuesday, 11/25</td>
<td>Attorney &amp; Accountant Networking Event, Carlyle at the Palace, Plainview, 6-9 PM</td>
</tr>
<tr>
<td>Cooperation for Educational Institutions</td>
<td>Wednesday, 11/5</td>
<td>Student Night, The Chateau, Carle Place, 6 PM</td>
</tr>
<tr>
<td>Real Estate</td>
<td>Tuesday, 11/12</td>
<td>Joint with Estate &amp; Personal Financial Planning, NYS Estate Taxes, Charitable Giving 8 AM</td>
</tr>
<tr>
<td>Estate &amp; Personal Financial Planning</td>
<td>Wednesday, 11/12</td>
<td>Joint with Estate &amp; Personal Financial Planning, NYS Estate Taxes, Charitable Giving 8 AM</td>
</tr>
<tr>
<td>Women’s Focus Group</td>
<td>Friday, 11/7</td>
<td>“Write Better, Right Now”, Seminar &amp; Networking, The Inn at New Hyde Park, 12-3 PM</td>
</tr>
<tr>
<td>Chapter Meetings</td>
<td>Wednesday, 11/5</td>
<td>Joint Nassau/Suffolk Cooperation with Education, Student Night, The Chateau, Carle Place, 6 PM</td>
</tr>
<tr>
<td></td>
<td>Tuesday, 11/25</td>
<td>Attorney &amp; Accountants Networking Event, Carlyle at the Palace, Plainview 6-8:30 PM</td>
</tr>
</tbody>
</table>
MEMBER PROFILE: Eric Kramer

Combining the professions of accounting and law has been known to have its benefits. Just ask Eric Kramer.

In addition to being a CPA, Eric is also an attorney. He is a partner at Farrell Fritz in Uniondale, where he concentrates his practice in trusts and estates and business succession planning. He advises clients on wills, trusts, and the tax implications of the various methods of transfer for closely held businesses and represents clients before federal and New York State Tax Authorities.

“It was something that has always interested me,” he said of the legal profession. “I thought that being a lawyer along with being a CPA would be a good way to open up a lot of doors, meet a lot of people and expand my horizons.”

Eric received his undergraduate degree from the State University of New York at Buffalo. He later joined Deloitte Touche, LLP, an auditing, financial advisory, tax and consulting firm with locations in Jericho and New York City, as well as elsewhere throughout the U.S. and the world. “After two years with Deloitte Touche, I was debating between working on Wall Street and going to law school,” Eric said. “After discussing this with some people, they said I should choose law school.”

While attending St. John’s University School of Law, Eric worked at the public accountancy firm Margolin Winer & Evens LLP in Garden City. He enrolled in a class on trusts and estates at law school and that was when he decided to make it his practice area. “I found that trusts and estates deals with people rather than corporations,” he said. “With the background that I had, I thought it was the perfect fit.”

As both a CPA and an attorney, Eric says one of the major traits one must have in these professions is to learn how to work with clients and determine what their financial needs are. “Most people our firm deals with need answers to end-of-life issues or business succession issues,” he said. “Maybe our clients have other questions we can help them answer.”

Eric is a member of the New York State Society of CPAs’ Nassau Chapter and currently serves as NYSSCPA-Nassau’s co-chair of the Estate & Personal Financial Committee, which provides an arena in dealing with some of the complexities and tax implication issues that are posed to estate planning and financial planning professionals. He is responsible for coordinating the committee’s events and its technical sessions.

He said joining NYSSCPA-Nassau and its Estate & Personal Finance Committee has greatly benefited him not only personally, but professionally. “It has allowed me to meet a lot of good individuals who better further this organization and provide a lot of resources,” he said. “In the event there is a certain topic in which I need answers, they are able to help.”

In his spare time, Eric gives back to the community. He volunteers his time with the Fresh Air Fund, a non-profit organization which provides New York City children with the opportunity to experience life outside the city through family hosting programs and taking part in camping and other outdoor activities. Over the past few years, Eric and his family have hosted a Fresh Air Fund child.

He is also active with the Interfaith Nutrition Network (INN), which helps the hungry and homeless on Long Island. In 2012, Eric was the honoree at its annual golf outing. That year, the tournament raised several hundred thousand dollars for INN. He also serves on the Estate Planning Committee for both INN and North Shore-LIJ Hospital.

For prospective accountants, Eric says that joining an organization such as NYSSCPA-Nassau can help. “Thirty years ago, after becoming a CPA, I was looking to join a good organization,” he said. “They have a lot of good people in this organization who look to keep the integrity in our profession that we promise to protect. Of all the NYSSCPA chapters, this is the largest and most well-run because the Nassau members put in the hours to make sure the organization works.”
Since its inception, the Estate & Personal Financial Planning Committee has had one focus, which is to provide a forum for CPAs and financial planning professionals to:

- Develop and maintain professional contacts
- Exchange ideas with peers
- Obtain continuing professional education

The key benefit of the committee is the ability of the members to not only establish new relationships with other members but to receive the latest information that they need to know to help their business grow. Estate planning is a very complex area for many CPAs and estate planning professionals; it can be very difficult to stay on top of the latest rules and regulations. The Estate & Personal Financial Planning Committee brings in guest speakers to discuss the latest legislative changes in estate planning and provides answers to the challenging issues that estate planning professionals often face.

Each meeting typically includes an attorney who concentrates his or her practice in trusts and estate planning. Various topics include business succession planning, asset protection strategies, income taxation of trusts and estates and how they are utilized, retirement planning, life insurance and pension planning, charitable and other gifting, FLP’s, NII, fiduciary accounting and responsibilities, foreign reporting, the latest estate legislative updates, various tax strategies and case studies. During each meeting, members engage in a roundtable discussion to ask and answer questions, share ideas and address any concerns their fellow members may have. These meetings are usually held jointly with the Taxation Committee.

On September 30, the committee hosted a meeting on Social Security & Annuities, in which those in attendance were eligible to earn CPE credits. The next meeting will be held November 12 at 8 a.m. to discuss New York Estate Taxes and Charitable Giving. In addition to its meetings, the committee holds its annual all-day conference, which will take place in mid-January 2015.

The committee has grown through its annual organizational meetings, which allow new members to share ideas and establish professional relationships with one another. Although a majority of the members are CPAs, the committee is looking to have more tax attorneys join the group. Those attorneys who speak at any of the upcoming meetings may be eligible to earn Continuing Legal Education credits. They will also have the opportunity to meet with the attendees and answer any questions they may have; some of these attendees may become future clients and referral sources.

Many of the members have also joined as the result of reading about the Estate & Personal Financial Planning Committee in NYSSCPA publications. 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:

Christine P. Hallahan, CPA  
Chair  
challahan@markspaneth.com

Eric M. Kramer, CPA, Esq.  
Co-Chair  
ekramer@farrellfritz.com

Scott Sanders, CPA  
Co-Chair  
ssanders@st-cpas.com

Stuart R. Shapiro, CPA  
Co-Chair  
sshapiro@shalikmorris.com
First Year for Financial Literacy Committee

From a retired elementary school principal to an entrepreneur who launched a vending machine business at age thirteen, the NYSSCPA Nassau Chapter’s Financial Literacy Committee is made up of people who share different backgrounds, but the same goal. The mission statement and goal of the committee is to educate children about financial literacy and fiscal responsibility. The committee stays true to their mission statement by meeting once a month to brainstorm new ideas and improve old ideas to educate young children about financial literacy. The committee also shares ideas in preparation for Financial Literacy Fairs and other related events.

A Financial Literacy Fair is an event that engages children and their families with financial literacy materials. In May 2014, the Financial Literacy Committee held its first Family Financial Literacy Fair at the Commerce Plaza, YES Community Counseling Center in Levittown. The event featured twelve tables filled with engaging and educational material for both children and adults. Walter the Vault, an animated character who promotes financial literacy, made an appearance at the event along with a children’s entertainer who sang songs about money with kids who attended. Children learned how to budget money and participated in interactive financial literacy activities.

The Financial Literacy Fair gave children of several ages a chance to grasp a concept of money at an age-appropriate level. Future plans are in place for more Financial Literacy Fairs to be held, as one of the committee’s near-term goals is to create live events.

Many organizations have realized the importance of financial literacy for children. Many of these resources can be found on the NYSSCPA – Nassau Chapter’s Financial Literacy Committee resource page at www.nysscpa.org/page/nassauchapterfinlitcom.

By: Kristen Chiofalo
Tenenbaum Law, PC, Tax Attorneys
Budgeting is an important money management skill for both kids and adults to learn and it is never too late to acquire these skills. Learning solid money management skills and habits at an early age is key to being successful financially and staying out of debt. Our financial perspective is very much shaped by parental attitudes towards spending and saving. To be happy and healthy financially, it’s necessary for parents to teach their children the relationship between saving and spending to help them understand the value of money. But, you, as the parent, also have to have these skills to be able to teach them to your kids.

We have all heard the word “budget” before, but what does it really mean? A budget is an estimate of what our expected income and expenses are over a certain period of time. It is a way of keeping track of what you are spending your money on and it will help to reveal where your money is going after the end of a week, month or year. Devising a monthly or yearly budget is a great way to monitor your expenses and figure out what you’re actually spending money on versus what you think you’re spending money on. Chances are, your perception of your spending versus the reality of your spending are not quite the same!

Lead by example! Here are some tips to begin the budgeting process:

**Keep track of what you are spending** — Record and monitor what you are spending over the course of a month by credit card, debit card and cash. To keep track of what you spend via cash, make sure you save your receipts so you can tally up at the end of the month how much you spent. Make sure to keep an organized account because it’s easy to spend more cash than you intended and for it to quickly go in one hand and out the other. If keeping receipts is not your thing, consider keeping a journal in your smartphone!

**Create a budget** — Divide your spending into major categories, including housing, food, utilities, gas, insurance, car maintenance, entertainment and shopping. If you want to be more thorough, create subcategories, such as grocery shopping and dining out, to further evaluate the differences between cooking at home and eating out at restaurants. Give yourself a month to record your expenses to get an idea of your current spending habits. I always suggest starting small and simple, since budgeting can be easily overwhelming. Go slow and take your time. Check out online tools, such as BudgetJewel, to help you organize your budget and keep track of your budget on the go!

**Analyze and set goals** — Once you have a clearer picture of what you spend money on and how you spend it, take a look at whether your money is going where you want it to go. You’ll most likely find that you tend to spend more money on one area versus another. (Maybe you spend more on dining out than you should and are neglecting to grow your emergency fund). Chances are there are areas you can trim down to help pay down debt and/or save for the future. Digital tools such as Mint, BudgetTracker and BudgetSimple can help track your income and expenses and put you on a solid financial path to success. Set a goal and know how much money should go to each category in your budget to reach your goal.

**Stick to your budget** — The hardest part after you designed a budget is sticking to it! It’s not easy to stick to and maintain a budget, but being financially disciplined will help you save money in the long run and eliminate potential financial stress in your life. Make it a fun activity and do it with your partner to ensure open and honest financial communication. Consider using an “envelope system” where you have a certain amount of money for that day or week you’ve allotted yourself to spend. There’s a better chance you’ll be able to save up for certain items or experiences you’d like to have if you can spend within your budget over a long period of time. Teach good habits and show the kids, too, how to budget their allowance and gift money so they can learn the benefit of saving and what it means to spend all of the money they have. Teach them all of your budgeting techniques and tricks so they will be financially responsible when they start making money on their own. Learning how to manage finances is a lifelong learning process. Through high school, college and adulthood, you’ll learn what expenses you’ll have to pay for as well as what kind of lifestyle you can afford and want to lead. It’s never too early to learn how your finances affect your life. The earlier you learn how to budget and live within your means, the brighter your financial future will be!
Nassau Chapter Practice Continuity Committee

The Nassau Chapter Practice Continuity Committee was formed to provide our members with a resource for education, networking and assistance with concerns about firm succession. In past meetings and in planning the 2014-15 year, a theme has often come up about the next generation of CPAs and the need to attract them to our practices. Our October 31 meeting topic, Attracting and Developing Young CPAs To Be Our Future Leaders, will help address these concerns. Please note that this is a date change from the previously announced date to accommodate scheduling conflicts.

The AICPA conducts a Leadership Academy for young CPAs (36 or younger). The four-day program engages candidates in a self-examination of leadership, what that means and how it impacts their personal life, their career path, and the CPA profession. They also conduct an annual multi-day conference called E.D.G.E (Evolve, Distinguish, Grow, Engage) for young CPAs. The conference addresses professional issues for CPAs with three to 15 years experience and the brochure says:

“Look around. You, and the colleagues in your generation, are the future of the CPA profession. And whether you have a freshly minted license or you’ve built a solid reputation as a star performer, it’s time to take that next step. That step that elevates your personal skill set, expands your future opportunities and establishes your role as a leader and advocate for the profession. In August, the AICPA’s 2014 E.D.G.E. Conference will show you the way. This conference is all about the skills, the confidence and that extra edge you need on your path to career success. The rest is up to you.”

Speakers will include 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 Leadership Academy and a tax manager at PriceWaterhouseCoopers, to meet with us to discuss these programs. The objective is to learn from them to see if their ideas might help our firms in attracting younger CPAs and to develop their leadership initiatives.

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 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
Nassau Chapter Practice Continuity Committee

Visit by Representatives of the AICPA Leadership Academy and E.D.G.E-Conference Attracting and Developing Young CPAs To Be Future Leaders

Friday, October 31, 2014, 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, Thursday, October 30) or;
_____ 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: ___________________________________________________________________
NYSSCPA Nassau CFO Committee

The CFO & Financial Executives Committee welcomes CPAs from every industry to participate in our monthly meetings. The CFO Committee offers members a monthly, interactive learning experience guided by experienced 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

COMMITTEE MEETING RSVP

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

Committee meetings are held on a monthly basis from September through June.
UPCOMING MEETINGS AND EVENTS

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)

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

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

To register for Ethics CPA Update: General Ethics
Course Code: 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

NYSSCPA - NASSAU CHAPTER
Annual CPA Ethics Update

January 14, 2015
Chateau Briand
440 Old Country Road, Carle Place, NY 11514

Please join us for this exciting event!

Please RSVP without delay in order to reserve your seat, using the coupon. NOTE: YOU MUST PREREGERISTER TO RECEIVE THE PROGRAM MATERIALS

Program materials will only be provided in electronic format to those that preregister. Hard copy material will not be provided at the program. Those not registered may not be allowed to attend the CPE presentation if the program sells out and will not be provided with the program materials until after the presentation.

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

☐ 42032525- I will attend cocktails and dinner and CPE presentation at 5:30 p.m. (check-in begins at 5:00 p.m.)
☐ 42032515- I will attend the CPE presentation only at 6:45 p.m. (check-in begins at 6:30 p.m.)

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

Name:_________________________________________________________
Firm Affiliation:_________________________________________________
Address:________________________________________________________
Telephone:_______________________________________________________
Fax:_____________________________________________________________
Email:___________________________________________________________
Real Estate Investment Trusts

Wednesday, October 22, 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:
Michael W. Hurwitz, CPA, Partner
Marks Paneth LLP

Topics: The session will discuss:
• Overview of REITs.
• Structuring REIT transactions.
• Compliance and qualification requirements.
• Federal and state tax considerations.
• Preparing your client for a REIT transaction.
• Case studies.

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

Section 1031 Tax-Free Exchange

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
Melter, Lippe, Goldstein & Breitstone, LLP

Topics: The session will discuss:
• Overview of Section 1031 Exchange
• Reverse Section 1031 Exchange
• Compliance and qualification
• Case Studies

Course Level: Basic/Intermediate
Course Code: TBD
CPE Credits: Two
October 17, 2014

Topic: Marketing for CPAs: How to Get the Most for Your Money

- Website: You’ve got three seconds to engage visitors. Here’s how to do it
- Branding Materials
- Blogging
- Email Marketing
- Social Media
- Print Newsletters
- Brochures
- Custom Magazines
- Postcards and Other Direct Mail Pieces
- Flyers
- Videos and Podcasts
- And more!

Speaker: JoAnne Alter of JBA Media Group

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!

*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!

*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.
TECHNICAL MEETINGS SPONSORED BY
THE ACCOUNTING & AUDITING COMMITTEE
NASSAU CHAPTER

Revenue Recognition

Tuesday, October 21, 2014

Guest Speaker: David Beckman
Location: Berdon LLP
One Jericho Plaza, Jericho, NY 11753
Time: 6:00 p.m. - 6:30 p.m. Dinner
6:30 p.m. - 8:10 p.m. Presentation
Course Code: To be obtained
CPE Credits: Two
Cost: $20 for Dinner and CPE Presentation
Topics: Revenue Recognition

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 past 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 21, 2014
One Jericho Plaza • Jericho, NY 11753

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

☐ I will be attending the October 21, 2014 Dinner and CPE Presentation.
☐ I will not be attending the session but wish to obtain information about future events.

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

NASSAU CHAPTER LITIGATION & FORENSIC SERVICES COMMITTEE

Part I October 21, 2014 • 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@nslpcpa.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 I on 10/21/14
___ Business Valuation Topics - Part II on 11/14/14
UPCOMING MEETINGS AND EVENTS

SAVE THE DATE - 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

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.

Name: ____________________________________________

Firm Affiliation: __________________________________

Address: _________________________________________

Telephone: ________________________________

Fax: _________________________________________

Email Address: ________________________________

Note: R.S.V.P. by OCTOBER 24, 2014 to guarantee admission.
Financial Literacy Committee Meeting

THURSDAY, OCTOBER 16, 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, 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
Presented by the Nassau Chapter Taxation Committee, New York State Society of Certified Public Accountants

Nassau Chapter Annual Half-Day Tax Conference

Sponsored by New York Life Insurance Co.

Saturday, October 25, 2014
New York Life Insurance Company
576 Broadhollow Road, Melville, NY 11747
(Next to main building)

9:00 a.m.–12:40 p.m. (Check-in begins at 8:30 a.m.)

CONFERENCE TOPICS AND SPEAKERS

Topics
- Federal and New York State Tax Updates
- Innocent Spouse Rules and Ramifications
  - Nexus and Multi-State Issues
  - Year-End Tax Planning

Speakers
Diane Giordano, CPA, Marcum LLP
Albert Dumaual, Esq., Capell Barnett Matalon & Schoenfeld LLP
Leah Robinson, Partner, Sutherland Asbill & Brennan LLP
Jack Angel, CPA, Adelphi University

PROGRAM DETAILS

Designed for: Professionals with a basic knowledge of taxation.
Objective: To update participants on the impact of recent tax legislation and to provide practical applications in compliance.
Conference and Committee Chairpersons:
Robert Schaffer, CPA, Castellano, Korenberg & Co., CPAs, P.C.
Robert S. Barnett, CPA, Esq., Capell, Barnett, Matalon & Schoenfeld LLP
Iola Damante, CPA, Raich Ende Malter & Co. LLP

Course Details:
Time: 9:00 a.m.–12:40 p.m. (Check-in begins at 8:30 a.m.)
Course Level: Update
Prerequisite: None
Method of Presentation: Lecture
Field of Study: Taxation
Recommended CPE Credit Hours: 4
Developer: Foundation for Accounting Education
Course Code: 28603521

Member Fee: $50 | Nonmember Fee: $75

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

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

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

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 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@litaxattorney.com
516-465-5000

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

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

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

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

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

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

Wayne Steinberg
wsteinberg@resltd.com
516-942-8315
UPCOMING MEETINGS AND EVENTS

NYSSCPA – NASSAU CHAPTER
Small Firm MAP Meeting Topics 2014-2015*
EFFECTIVE JULY 1, 2014

<table>
<thead>
<tr>
<th>Date</th>
<th>Topic</th>
<th>Sponsor</th>
<th>Speaker/Moderator</th>
</tr>
</thead>
<tbody>
<tr>
<td>Friday, October 17, 2014</td>
<td>Marketing for CPAs and Maintaining Your Website</td>
<td></td>
<td>Joanne Alter of JBA Media Group</td>
</tr>
<tr>
<td>Friday, November 14, 2014</td>
<td>Subpoenas and Legal Issues – the Dos and Don'ts</td>
<td>Giorgenti Custom Menswear ACE Payroll</td>
<td>Thomas Manisero, Attorney at Law</td>
</tr>
<tr>
<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>
</tr>
<tr>
<td>Friday, February 20, 2015</td>
<td>Tax Season Issues – Roundtable Discussion</td>
<td>Giorgenti Custom Menswear ACE Payroll</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Lebensh, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
</tr>
<tr>
<td>March 2015 - No Meeting - Tax Season</td>
<td></td>
<td></td>
<td></td>
</tr>
<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 Eliot Lebensh, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
</tr>
<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>
</tr>
<tr>
<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 ACE Payroll</td>
<td>Scott Sanders, CPA, PFS, CGMA, CFP*, CFS Eliot Lebensh, CPA Kenneth Hauptman, CPA Alex Resnick, CPA</td>
</tr>
</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 Lebensh, CPA                        516 430-5400
Kenneth Hauptman, CPA                     516 364-8888
Alex Resnick, CPA                         516 364-8888

*Please note: Meeting dates, topics and speakers are subject to change. **Speaker(s) TBD
We want to give a special thank you to all of our sponsors and advertisers. You helped make the evening a resounding success.

**PREMIER**
• Ace Payroll Services

**PLATINUM**
• Capell Barnett Matalon & Schoenfeld LLP
• EisnerAmper LLP
• Friedman LLP
• Congressman Gary Ackerman
• Gettry Marcus CPA, P.C.
• Louis C. Ciliberti & Associates, Ltd.
• Lynne M. Fuentes, CPA
• Marcum LLP
• Margolin Winer & Evens LLP
• Marks Paneth LLP
• New York Life
• PPS Advisors, Inc.
• Presti & Naegele
• Sanders Thaler Viola & Katz, LLP
• Star Industries Inc.
• UBS Financial Services Inc.
• United Mortgage Corp.
• Wild Maney & Resnick LLC

**GOLD**
• Fein & Fein, P.C.

**SILVER**
• Anthony Basile, CPA, P.C.

**BRONZE**
• Atlantic District Lutheran Church Missouri Synod
• The Empire Group at Morgan Stanley
• Henry Montag Associates
• Meyer, Suozzi, English, & Klein, P.C.
• William J. Camera & Company, CPAs

**GIFT SPONSORS**
• Advantage Payroll Services
• Big Apple Abstract Corp.
• Daniel Shaughnessy - BNY Mellon Wealth Management
• Law Office of Daniel R. Olivieri, P.C.
• David M Shlosh, LLC
• Equinox Financial Partners, LLC
• Greco Planning Group, Inc.
• Jacob Agai
• People's United Business Capital
• Tenenbaum Law, PC

**TABLE SPONSORS**
• Law Offices of Bonita E. Zelman
• Israeloff, Tratner & Co., P.C.
• National Life Group
• NCCPAP

**ADVERTISERS**
• Farrell Fritz P.C.
• HighTower Klein Wealth Management
• Suffolk Federal Credit Union
• NYSSCPA Nassau Chapter
• Baker Tilly Virchow Krause, LLP
• Eliot H Lebenhart, CPA, PC
• Stroock & Stroock & Lavan LLP
• Goldberg & Connolly
• Jonis Realty
• Joyce and Alan Kahn
• Amber Court Assisted Living Communities
• AB Bernstein Global Wealth Management
• Christine P. Hallahan, CPA
• Henry M. Rouzeau, Economic Planning Group
• Jim Venuti & Gail Muller
• Asset Enhancement Solutions, LLC
• NYS FOP – Nassau Police Lodge 69
• Barry H. Stein, CPA
• Tepper, Tepper & Koprowski, CPAs, P.C.

**RAFFLE SPONSORS**
• 16 Handles
• Ace Payroll Services
• Bagel Boss of Jericho
• CMIT Solutions of South Nassau
• Dance With Me Glen Head
• Fanatico Italian Bistro & Bar in Jericho
• Martin Vette Nurseries
• Mulberry St. Pizza in Jericho
• Pisces I Restaurant in New Hyde Park
• Starbucks
Expand Your Knowledge — Join A Committee

Committee Service Application

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

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

Use the coupon to join a committee today!

Committee Service Application

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

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

Name: _________________________________________________
Firm Affiliation: _________________________________________
Address: _______________________________________________
City/State/Zip: __________________________________________
Phone: ________________________________________________
Email: ________________________________________________

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

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

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 (NYSS) (516) 249-1919
- Karen J. Tenenbaum, Esq. (631) 465-5000
- Noelle T. Geiger, Esq. (IRS & NYS) (516) 336-2447
- Yvonne Cort, Esq. (IRS & NYS) (631) 465-5000
- Brian Gordon, CPA (NYS) (516) 510-6041

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

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

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

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

**Newsletter Committee**
Newsletter produced by
The Public Relations and Marketing Group
www.THEPRMG.com

**Lynne M. Fuentes, CPA**
307-10 Hicksville Rd.
Bethpage, NY 11714

**Edwin Kliegman, CPA**
78 Harbor Lane
Massapequa Park, NY 11762

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

**Vivian Levy**
NYSSCPA - Nassau Chapter
c/o Sanders Thaler Viola & Katz LLP
350 Jericho Turnpike, Suite 1
Jericho, NY 11753
vivianlevy1@gmail.com

---

**Name (Last, First, Middle Initial):**

**Address:**

**City/State/Zip:**

**Home Phone:**

**Email:**

**Firm Name:**

**Firm Address:**

**City/State/Zip:**

**Business Phone:**

**Chapter Member:** □ Yes □ No

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

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

---

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

---

Chartered 1953

**NASSAU CHAPTER**

www.nysscpa.org

VOLUME 59 ISSUE 2 23