The New York State Society of Certified Public Accountants

Westchester Chapter E-Newsletter

June 2018

NYSSCPA Westchester Chapter’s 18th Annual Estate, Tax and Financial Planning Conference

June 11, 2018

Time: 9:00 a.m. - 5:00 p.m.
(Registration/check-in at 8:30 a.m.)

Location:
Doral Arrowwood
975 Anderson Hill Rd, Rye Brook, NY 10573

8 CPE (Taxation) - Course Code: 28611933

Member/Non-Member Fee: $150/$175

See Flyer and Agenda for more details!

What’s Inside ….

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Page 1 - May 2018
From Chapter President Michael Herz…

I welcome June and my new role as Chapter President with renewed energy and optimism. We have a vibrant chapter with many talented volunteers who continue to design and run our various programs to benefit the chapter membership as well as the surrounding community.

I want to thank Gina Goodenow for her leadership as Chapter President during this past year. The experience she brought to us from being the past President of the Manhattan Chapter proved invaluable. Even though she took on a new job with much more responsibilities and was then promoted to CFO in less than a year, she found the time and made the effort to make sure that our Chapter was well-guided throughout the year. I wish her continued success in her new position.

As I stated in my induction speech, there are three main objectives I would like to address during my term. First, I would like the Chapter to be more proactive in its outreach to high school and college students who might be considering a career in the Accounting field. I was fortunate to know what I wanted to do with my career during my senior year in high school, but I know that many teenagers are not that certain and may need some guidance. Second, since we are now in baseball season, I would like to establish a more formalized “farm system” whereby Chapter Committees reach out to their members, asking them to step up within their respective Committees to take on leadership roles. This in turn would lead to fresh faces with Committee experience and hopefully the willingness to serve on the Board, so that the Board has its own succession plan in place. Third, and certainly not least, I want to encourage our Diversity and Inclusion Committee to continue with their diversity programming and continue with their participation in such events.

As far as upcoming events, we have the Accountants in Industry Committee Meeting on June 6th, the Estate, Tax and Financial Planning Conference on June 11th at Doral Arrowwood, the Allied Professionals have a morning event on June 13th at Doral Arrowwood, the Next Gen Committee is hosting their Food Bank program on June 22nd and the COAP program will be running from June 25th through the 28th. We are also pleased to announce a new venue for our annual Golf Outing, which will take place at Wykagyl Country Club in New Rochelle on August 13th. I hope you have an enjoyable summer.

Best Regards,

Michael Herz

Michael Herz can be reached by phone at (203) 731-1577 or by e-mail at michaelbherz@gmail.com
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18th Annual Estate, Tax and Financial Planning Conference

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9 a.m. – 5 p.m.  
(Registration / check-in at 8:30 a.m.)

Where: Doral Arrowwood
975 Anderson Hill Rd,
Rye Brook, NY 10573

Topics and Speakers

Trust Planning Post TCJA: the CPAs’ Role
Martin M. Shenkman, CPA, MBA, PFS, AEP, JD, Peak Trust Company; Jonathan G Blattmachr, Esq., Pioneer Wealth Partners, LLC

Nearly Six Months Out: Thoughts on the Tax Cuts and Jobs Act
Blanche Lark Christerson, Esq., Deutsche Bank Wealth Management

Premium Financing: Rising Rates and Exit Strategies
Eric W. Lutz, Wells Fargo; Michael S. Tivnan, Wells Fargo

What Do We Really Know About New Section 199A?
Ronald Hegt, CPA, Citrin Cooperman

Topics in Trust Income Tax and Tri-State Estate Planning
Nathan Berti, Esq., Hodgson Russ LLC

Changing Your Residency Post TCJA
Joseph N. Endres, Esq., Hodgson Russ LLC

Register Online
Or Call 800-537-3635
Cost: $150 members; $175 nonmembers
Course Code: 28611933
CPE: 8 (taxation)

See program agenda

Westchester Chapter Estate Planning Committee Chairs & Conference co-Chairs:
Robert L. Ecker, Esq., CPA, LLM,
Howard P. Klein, CPA, MS
# Westchester Chapter's Eighteenth Annual
# Estate, Tax and Financial Planning Conference
# June 11, 2018

## AGENDA

<table>
<thead>
<tr>
<th>Time</th>
<th>Speaker</th>
<th>Topic</th>
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<tbody>
<tr>
<td>8:30am</td>
<td>Registration</td>
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<tr>
<td>8:50am</td>
<td>Introduction by Conference co-Chairs Robert L. Ecker, Esq., CPA, LLM</td>
<td>Trust Planning Post TCJA: CPAs Role</td>
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<td></td>
<td>and Howard P. Klein, CPA, MS</td>
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<tr>
<td>9:00am-11:00am</td>
<td>Martin M. Shenkman, CPA, MBA, PFS, AEP, JD</td>
<td>Trust Planning Post TCJA: CPAs Role</td>
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<td>Martin M. Shenkman, P.C.</td>
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<td>Jonathan G. Blattmachr, Esq.</td>
<td>Nearly Six Months Out: Thoughts on the Tax Cuts and Jobs Act</td>
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<td>Director of Estate Planning, Peak Trust Company</td>
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<td></td>
<td>and Director, Pioneer Wealth Partners, LLC</td>
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<tr>
<td>11:10am-11:20am</td>
<td>Break</td>
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<td>11:20am-12:30pm</td>
<td>Blanche Lark Christerson, Esq.</td>
<td>Premium Financing:</td>
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<td>Managing Director</td>
<td>Rising Rates and Exit Strategies</td>
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<td>Deutsche Bank Wealth Management</td>
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<td>12:30pm-1:30pm</td>
<td>Lunch</td>
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<td></td>
<td>Eric W. Lutz, Sr. Vice President and</td>
<td>What Do We Really Know About New Section 199A?</td>
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<td>Michael S. Tivnan, CLU, Vice President</td>
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<td>Wells Fargo Advisors</td>
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<td>1:30pm-2:30pm</td>
<td>Ronald Hegt, CPA</td>
<td>Topics In Trust Income Tax and Tri-State Estate Planning</td>
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<td>Citrin Cooperman</td>
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<td>2:30pm-3:40pm</td>
<td>Nathan Berti, Esq.</td>
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<td>Hodgson Russ LLC</td>
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<td>3:40pm-3:50pm</td>
<td>Break</td>
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<td>3:50pm-5:00pm</td>
<td>Joseph N. Endres, Esq.</td>
<td>Changing Your Residency Post TCJA</td>
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<td>Hodgson Russ LLC</td>
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<td>5:00pm</td>
<td>Closing Remarks by Conference co-Chairs Robert L. Ecker, Esq., CPA, LLM</td>
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<td></td>
<td>and Howard P. Klein, CPA, MS</td>
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JOIN US AT THE  
ACCOUNTANTS IN INDUSTRY COMMITTEE  
OF THE NYSSCPA WESTCHESTER CHAPTER  
WEDNESDAY JUNE 6, 2018  

UNDERSTANDING TODAY’S STOCK MARKET  

We welcome our speaker, Keith Small, Regional Planning Specialist with Cetera Financial Specialists. Please join us in an interactive and informative discussion on understanding the basics of the stock market. This session will cover:  

- Why Invest?  
- How Do People Invest?  
- What Have We Learned?  
- Not Investing Means Taking Risks, Too.  
- Pursuing a Better Investment Experience: 10 Best Practices  
- Questions / review  

PLEASE JOIN US IN THE 3RD FLOOR CONFERENCE CENTER OF SKADDEN ARPS  
AT 360 HAMILTON AVENUE IN WHITE PLAINS FROM 7:45 TO 9 AM  

Learn and Earn 1 CPE credit. Under the new Accountancy law all CPAs in industry are subject to the CPE regulations. - Course Number 29112804.  

Bring a colleague. We provide the coffee and conversation to wake up your brain. We would like to thank our sponsor, Lisa Esteves, Controller, Skadden Arps Slate Meagher & Flom LLP for the use of their conference center.  

Contact Michael Herz, michaelbherz@gmail.com or Deborah Rubin, drubin@lepatner.com for further information.
You have all had the chance to learn about Medicaid planning and its many aspects, but we wanted to give you the opportunity to help you focus on the special issues which arise in connection with arranging for Medicaid care at home. This will help you understand how that may impact your clients and their unique circumstances.

Since in today’s environment, many people would prefer to remain in their home to receive care instead of transferring to an outside facility, we would like to enable you to get more in-depth information on that aspect of Medicaid so you can better assist your clients and help them navigate the landscape in their particular situations.

You will hear from Moira S. Laidlaw, Esq. of Shamberg Marwell Hollis Andreycak and Laidlaw, PC, who is a Certified Elder Law Attorney (CELA) and concentrates her practice in areas which include Medicaid Planning (Please click here for bio). Sharing her extensive experience in this area, she will educate you on the things that may benefit your clients.

While you are learning more about this particular subject, you will have the opportunity to network with your colleagues in the CPA, attorney, and financial planning circles. Come rub elbows with your colleagues, increase your resources, and set up strategic alliances with other members.

You will have plenty of time for questions and interaction at your round tables as well as the opportunity to better understand how you can assist your clients and colleagues.

Online registration is available by clicking the link below.

Wednesday, June 13, 2018 - 7:30 a.m. – 9:30 a.m.
Doral Arrowwood - 975 Anderson Hill Rd, Rye Brook, NY 10573

TO REGISTER:
Contact your Association Person or click on the link below.

Seating is limited. Please register by June 6, 2018. You may register by contacting your association contact person below and/or registering online. The fee for attending the event is $40.00 per person. You will be provided registration confirmation required to attend the event.

Breakfast is included in the price.

FPA Greater Hudson Valley
Marcia Kaplan, CFP
marcia.s.kaplan@ampf.com
914-289-0700x11
1 CFP CE Credit

NYSSCPA
Debb Mastromatteo
rle@ecker-law.com
914-273-0777 (fax 914-273-1787)
1 CPA CPE Credit - Course Code 29112902
CLICK HERE FOR ONLINE REGISTRATION

Westchester County Bar Association
Althema Goodson, MSOL
cle@wcbanj.org
914-761-3707x20

We look forward to seeing you.
Westchester Chapter NextGen Committee invites you to join for a community outreach event.

Where: Feeding Westchester (Formerly Food Bank for Westchester), 200 Clearbrook Road, Elmsford, NY 10523

When: Friday, June 22, 12:30
Check-in and pizza from 12:00-12:30,
Volunteering 12:30-2:00, followed by networking, fun and games at Captain Lawrence Brewery

To sign up contact: Matthew Katz at mkatz@citrincooperman.com

Learn more about Feeding Westchester
NYS SOCIETY OF CPA’S - WESTCHESTER CHAPTER
Proudly Announces
THE ANNUAL GOLF & NETWORKING EVENT
MONDAY, August 13th, 2018

WYKAGYL COUNTRY CLUB
1195 North Avenue – New Rochelle, NY (914) 636-8700

PAYMENT RECEIVED PRIOR TO DECEMBER 31ST, 2017 - $350

Next Gen members (and their guests under 40 years of age) - $200, but limited to three foursomes

OPTIONS TO ATTEND:

Lunch, Golf, Cocktail Hour, Buffet & Dessert* $375
Cocktail Hour, Buffet and Dessert Only $150

SPONSORSHIPS:

LIMITED GOLD SPONSORSHIP: $1,900 includes
- Sign near tee box area that company sponsored the hole
- Table at registration desk
- Reserved tables at cocktail hour and dinner
- Recognition at dinner
- Lunch, golf, drinks and dinner for one

* Includes greens fees, forecaddie, cart, and driving range

Hole Sponsorship - $150

*** RESERVE EARLY – THIS EVENT WILL GET CLOSED OUT! ***

- Line up your foursome with CPAs, clients, bankers, lawyers, etc. If you can’t complete a foursome, we will do it for you.
- The day begins with registration/driving range/putting green/BBQ lunch at 11:00 am, followed by a shotgun start at 12:30 pm. There will also be on-course refreshments. Cocktail “hour” and hors d’oeuvres will begin at approximately 5:30 pm with open bar. Prizes will be awarded during buffet dinner and thought the pro shop closes around 7:00 pm, any certificates can be redeemed after the event.
- Our members, attorneys, bankers, and friends have contributed prizes. We thank them for their contributions.
- Clients, spouses and others are welcome to attend!
- Make your reservations early. I look forward to seeing you.
- Rain or Shine! * No Refunds

Jeff Schwartz, Chairman

Westchester Chapter Golf Outing – August 13th, 2018

Name (please print) __________________________________________
Office Telephone Number ______________________________________
Firm Name and address ________________________________________
E-mail Address:  ______________________________________________

☐ I want to play in a scramble format (OR BELOW)
☐ I want to play my own ball
☐ Dinner Only
☐ Please put me in a foursome. My handicap is _____.
☐ I have arranged my foursome (Please list other 3 names)

☐ My check (only form of payment) for $ __________ is enclosed.

Send check payable to “NYSSCPA – Westchester Chapter” to:
Emmerman, Boyle & Associates, LLC
1025 Westchester Avenue – Suite 301
White Plains, NY 10604
Att’n: Jeffrey A. Schwartz, CPA
Telephone (914) 286-6908
E-Mail: jschwartz@eba.nyc
Need help with a tax issue?
Have a tax issue you’d like to share with your colleagues?
Then,

JOIN US AT THE TAX COMMITTEE MONTHLY MEETING!

When: 1st Wednesday of each month
PLEASE NOTE: THE JULY MEETING WILL BE TUESDAY, JULY 3RD INSTEAD OF WEDNESDAY, JULY 4TH

Where: D’Arcangelo and Company, LLP
800 Westchester Ave, Room N-400
Rye Brook, NY 10573

Time: 8 a.m. - 9:00 a.m.

If you cannot make it in-person, you could also conference in by phone!

Call in #: 800-501-8979
Access Code: 2589247

For more information please contact Doug Ruttenberg at druttenberg@pkfod.com or call 914-341-7064
Chapter Committees and Major Events Planning 2017-2018

The Westchester Chapter has organized the following committees for the 2017-2018 fiscal year. Active committee service and participation is one of the most important ways you can contribute to the profession. Please take a few minutes to review the committees listed below, and contact the Chair/Co-Chair about becoming a member for any that spark your interest. It is never too late!

We need your support and participation!!!
<table>
<thead>
<tr>
<th>Date</th>
<th>Program/Activity/Event</th>
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<td>06/06/2018</td>
<td>Accountants in Industry CPE - Understanding Today’s Stock Market</td>
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<td>06/13/2018</td>
<td>Allied Professionals Breakfast CPE Event - Navigating NY Medicaid for Home Care</td>
<td>7:30 a.m. - 9:30 a.m.</td>
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<td>06/19/2018</td>
<td>Organizational Meeting/Dinner</td>
<td>5:30 p.m. - 8:30 p.m.</td>
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<td>06/22/2018</td>
<td>NextGen Volunteer Event - Feeding Westchester</td>
<td>12:30 p.m. - 2:00 p.m.</td>
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<tr>
<td>08/13/2018</td>
<td>Annual Golf Outing</td>
<td>All Day Event</td>
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For ALL Newsletter Mailing Issues - Use This Form or Call (212)719-8333

<table>
<thead>
<tr>
<th>Newsletter Committee</th>
<th>Phone</th>
<th>E-Mail</th>
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</thead>
<tbody>
<tr>
<td>Licia Vizcarra</td>
<td>(914) 997-7724</td>
<td><a href="mailto:Licia.Vizcarra@cmccensullocpa.com">Licia.Vizcarra@cmccensullocpa.com</a></td>
</tr>
<tr>
<td>Michael Herz</td>
<td>(203) 731-1577</td>
<td><a href="mailto:Michaelbherz@gmail.com">Michaelbherz@gmail.com</a></td>
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(E-mail submissions to the newsletter committee no later than the 10th day of the month prior to publication.)

FUTURE BOARD MEETINGS 2018

(Board Meetings are generally the 3rd Thursday Morning of the month. Exceptions are noted)

6/19/18 @ 5:30 p.m. - Organizational Meeting/Dinner
Location: Ruth’s Chris Steakhouse, 670 White Plains Rd, Tarrytown

NEXT NEWSLETTER - SEPTEMBER 2018

ENJOY YOUR SUMMER!

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