NYSSCPA Westchester Chapter’s 16th Annual Estate, Tax and Financial Planning Conference

June 10, 2016
8:50 a.m.–5 p.m.

Registration/check-in at 8:30 a.m.
At the

Doral Arrowwood
975 Anderson Hill Road, Rye Brook NY 10573

8 CPE - Course Code 28611733

Member/Nonmember Fee: $140 member; $165 nonmember

See attached Agenda on Page 7 for more details!

To Register click here!

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From Chapter President Michele Lazzara…

Dear Westchester Chapter Members,

Dear Members,

As I sit here writing this, I cannot believe that this is my last President’s letter before Catherine Censullo takes over as President. Where did this year go? It’s amazing that time passes so quickly.

I have to thank the entire board for their assistance this past year. None of our successes would have been possible if it were not for my board of directors, our committee chairs and our members. I certainly could not have done it without them. As I look back, I am very pleased with all that we’ve accomplished.

We still have a few not to miss events before the year closes out:

On May 6th, The NYSSCPA, partnered with Becker Professional Education will present “Everything You Need To Know About The New 2017 CPA Examination”.
*changes, new formats, strategies and more!

On May 18th, the Accountants In Industry Committee will host “Billing’s Impact on Receivables, Bad Debt Collection and Write-Offs” presented by attorney Jocelyn Nager, President of Frank, Frank, Goldstein & Nager PC
*strategies to maximize realization rates and increase profitability

June 9th, The Allied Professional Group of Westchester will present a networking night at the movies “Helping Your Clients and Loved Ones Deal with Alzheimer’s Disease”.

June 10th, The 16th Annual Estate, Tax and Financial Planning Conference for Accountants and Financial Planners will be held at Doral Arrowwood.
*updates on wealth planning developments, IDGT sales and succession planning, business income tax and litigation issues for estate planners and more!

Finally, please join us at our annual president’s dinner to be held on May 26th at Willow Ridge Country Club when we recognize some exceptional graduating high school students with a George Mandel Memorial Scholarship and install our new president, Catherine Censullo and her board of directors.

I encourage all of you to attend these events, send staff and consider participating in the Westchester Chapter. My Experience has been very worthwhile and rewarding.

Regards,
Michele

Michele Lazzara can be reached at: 914-909-3421 or by email at: mlazzara@markspaneth.com
The NYSSCPA Westchester Chapter
and Becker Professional Education
Present:

“Everything You Need to Know About
the New 2017 CPA Examination”

The CPA Examination is facing some significant changes, so don’t miss this important seminar to learn more and “get in the know”!

Program highlights to include:

- An overview of the CPA Examination’s Structural changes
- New question formats (including Document Review Simulations) and content
- Test-taking strategies, new question demonstrations, and so much more!

This seminar is being provided “free of charge” so reserve your space now as seating is limited!

Morning refreshments will be served!

Date: Friday, May 6, 2016
Location: Mercy College, 555 Broadway, Dobbs Ferry, NY
(Victory Hall Trading Floor Facility, Room 100)
Time: 8:00 a.m. – 10:30 a.m.

(Registration and refreshments to be served starting at 8:00 a.m.; presentation to commence at 8:30 a.m.)

For more information and/or to reserve your space, please contact:
Denise M. Stefano at: dstefano@mercy.edu or (914) 674-7779
PLEASE JOIN US AT THE:

THE ACCOUNTANTS IN INDUSTRY’S CPE EVENT

LATEST DEVELOPMENTS IN THE DEBT COLLECTION PROCESS

When:  Wednesday, May 18th

Where:  Skadden Arps Slate Meagher & Flom LLP
         360 Hamilton Ave 3rd FL, White Plains, NY

Time:  7:45 a.m. 9:00 a.m. (1 CPE)

Speaker:  Attorney Jocelyn Nager
The NYSSCPA Westchester Chapter hosts its:

Annual President’s Dinner/Reception

Honoring the Chapter’s 2015-2016 President,

Michele Lazzara

and

Welcoming the Chapter’s incoming 2016-2017 President,

Catherine M. Censullo

Date: Thursday, May 26th, 2016
Location: Willow Ridge Country Club, 123 North Street, Harrison, NY
Time: 6:00 p.m. – 9:00 p.m.
(cocktail reception beginning at 6:00 p.m.)
Cost: $65 per person

Contact Maria Hongach for more information and/or to register at 914-909-3454 or MHongach@markspaneth.com
JOIN THE
ALLIED PROFESSIONAL GROUP OF WESTCHESTER
FOR
A NETWORKING NIGHT AT THE MOVIES
Thursday, June 9th, 2016
5:30 pm – 6:45 pm: Networking, Food, and Drinks
7:00 pm – 9:30 pm: Live Presentation and Movie
HELPING YOUR CLIENTS AND LOVED ONES DEAL WITH ALZHEIMER’S DISEASE
3 CFP CE, 3 CPE CREDITS and 3 CLE Certificates
Doral Arrowwood, Rye Brook, NY
REGISTRATION FEE: $75 (Members & Non-Members)

Dear Fellow Members and Friends of the Westchester County Bar Association, the Financial Planning
Association of the Greater Hudson Valley and the Westchester Chapter of the New York State Society of CPAs:

We invite you, your spouse or significant other, and your friends to join us for a spectacular networking and
educational event on a topic that is near and dear to us all: Helping Your Clients and Loved Ones Deal with
Alzheimer’s Disease.

We have a special evening planned at the Doral Arrowwood in Rye Brook on June 9th, 2016 that you won’t
want to miss!

Our networking session begins the evening from 5:30 pm to 6:45 pm where you will be able to mix and mingle
with your colleagues and friends, make new connections, establish new resources, and develop new
opportunities to forge alliances that will benefit both your current and future prospects and clients as well as
your family and loved ones. Get your fill of food and drink as you bond with other attendees and prepare for
the evening’s program.

Then it will be time to gather your popcorn and beverages, and settle into the theater to hear from pioneer Peter
J. Strauss of Drinker Briddle as he sets the stage and holds a pointed discussion on the topic in preparation for
your viewing of the Glen Campbell Story in the documentary film “I’ll Be Me.” Click here if you wish to see his
bio.

Learn more about the eldercare issues dealing with Alzheimer’s disease and other cognitive illnesses that touch
us all. Find out about the ethical issues that need to be addressed. Gain a better understanding of the fiduciary
responsibility and legal capacity issues surrounding this area. Better aid and assist your clients, prospects and
loved ones as they face these issues with their own family members.

See how Glen Campbell and his family deal with this issue on a very personal level and hear from other
professionals and celebrities who have had to face and deal with these issues first hand. Gain a perspective
that will help you better assist your clients and loved ones when they are faced with similar challenging
situations.

SEATING IS LIMITED! PLEASE REGISTER BY: Wednesday, June 1st, 2016

TO REGISTER:
Contact your Association Person below.
Registration fee for members and non-members is $75.00.
You will be provided registration confirmation required to attend the event.
All food and non-alcoholic beverages included in the price. One glass of wine or beer included in the price.
Cash bar available for additional alcoholic beverages.

FPA Greater Hudson Valley
Marcia Kaplan, CFP®
marcia.s.kaplan@ampf.com
914-289-0700 x11
3 CFP CE Credits - Program ID 224884
To Register Online please click here

NYSSCPA
Amy Amodeo
rio@rieger-law.com
914-273-0777 (fax 914-273-1787)
3 CPE Credits - Course Code 29112701
To Register Online please click here

Westchester County Bar Association
Luis Rivera, Esq.
cle@wcbany.org
914-761-3707 x20
Certificates for 3 CLE credits will be provided to Attorney attendees

Date: Thursday, June 9th, 2016
Time: 5:45 p.m. to 9:30 p.m.
Location: Doral Arrowwood, 975 Anderson Hill Rd, Rye Brook, NY

For directions to the Doral Arrowwood please click here.
Westchester Chapter's Sixteenth Annual
Estate, Tax and Financial Planning Conference
June 10, 2016

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 and Howard P. Klein, CPA, MS</td>
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<tr>
<td>9:00am-10:10am</td>
<td>Blanche Lark Christerson, Esq. Managing Director, Wealth Planning: An Update Deutsche Asset &amp; Wealth Management</td>
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<tr>
<td>10:10am-11:10am</td>
<td>Daniel L. Daniels, Esq. IDGT Sales and Succession Planning Wiggin and Dana, LLP</td>
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<tr>
<td>11:10am-11:20am</td>
<td>Break</td>
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<tr>
<td>11:20am-12:30pm</td>
<td>Lawrence Keiser, Esq. Business Income Tax Issues For Estate Planners Stern Keiser &amp; Panken, LLP</td>
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<tr>
<td>12:30pm-1:30pm</td>
<td>Lunch Lunch Speaker: Sharon Horowitz, PhD. Family Concerns In Succession Planning Centernorth, Inc.</td>
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<tr>
<td>1:30pm- 2:30pm</td>
<td>Donald Novick, Esq. Litigation Issues For Estate Planners Novick &amp; Associates, P.C.</td>
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<tr>
<td>2:30pm-3:30pm</td>
<td>K. Eli Akhavan Estate Planning For Athletes and Entertainers Akhavan Law Group, LLP Jonathan I. Shenkman Oppenheimer &amp; Co., Inc.</td>
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<tr>
<td>3:30pm-3:40pm</td>
<td>Break</td>
<td></td>
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<tr>
<td>3:40pm-5:00pm</td>
<td>Sharon L. Klein, Esq. Current Estate Tax Issues in the Tri-State Area Wilmington Trust, N.A.</td>
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<tr>
<td>5:00pm</td>
<td>Closing Remarks by Conference co-Chairs Robert L. Ecker, Esq., CPA, LLM and Howard P. Klein, CPA, MS</td>
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NYS SOCIETY OF CPA’S - WESTCHESTER CHAPTER
Announces
THE ANNUAL GOLF OUTING EVENT
MONDAY, June 13th, 2016
WILLOW RIDGE COUNTRY CLUB
123 North Street – Harrison, NY (914) 967-6161

PAYMENT RECEIVED PRIOR TO DECEMBER 31ST, 2015 - $300
PAYMENT RECEIVED PRIOR TO FEBRUARY 15TH, 2016 - $325

SPONSORSHIPS:

<table>
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<tr>
<th>Lunch, Golf, Cocktail Hour, Buffet &amp; Dessert*</th>
<th>$350</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cocktail Hour, Buffet and Dessert Only</td>
<td>$150</td>
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</table>

**LIMITED GOLD SPONSORSHIP:** $1,850 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
- Brunch, 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 sign-in/registration/brunch at 11:00 am, followed by a shotgun start at 12:30 pm. Cocktail “hour” and hors d’oeuvres will begin at approximately 5:30 pm with open bar. Prizes will be awarded during buffet dinner.
- All pro shop certificates must be redeemed that evening.
- 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 – June 13th, 2016

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 for $ __________ is enclosed.

Send check payable to “NYSSCPA – Westchester Chapter” to:
Stanton and Leone
1025 Westchester Avenue – Suite 301
White Plains, NY 10604
Attn: Jeffrey A. Schwartz, CPA
Telephone (914) 286-6908
E-Mail: jeff@stantonandleone.com
REMINDERS:

Next Gen Food Bank Volunteering  
at Foodbank for Westchester in Elmsford

**When:** Friday, July 29, 2016  
**Time:** 1:00 p.m. - 3:00 p.m.

Followed by a get to getter at Captain Lawrence

Please e-mail Heather Oboda at:  
[ hoboda@citrincooperman.com](mailto:hoboda@citrincooperman.com) to register and for more information

SAVE THE DATE:

Annual Recruitment Night

**When:** Wednesday, October 26, 2016  
**Where:** Crown Plaza in White Plains

Firms interested in participating e-mail Heather Oboda at:  
[ hoboda@citrincooperman.com](mailto:hoboda@citrincooperman.com) for more information.

Mock interviews will be offered. Anyone interested in volunteering to perform mock interviews please e-mail Edward Wells at:  
[ ewells@pscpafirm.com](mailto:ewells@pscpafirm.com)
Chapter Committees and Major Events Planning 2015-2016

The Westchester Chapter has organized the following committees for the 2015-2016 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!!!

** ACCOUNTANTS IN INDUSTRY  
(formerly CFO Committee) - A forum for NYSSCPA members who are senior financial executives in industry (CFO’s, Controllers, VP’s of Finance), to meet and exchange ideas and knowledge. Monthly informal hour-long breakfast sessions (3rd Wed)  
Deborah Rubin, Co-Chair, drubin@lepatner.com  
Michael Herz, Co-Chair, (914) 662-2525, michaelbherz@gmail.com

** ACCOUNTING CAREERS - Make presentations to high school and college students; coordinate summer COAP Program; Administer Chapter's high school scholarship program.  
Denise Stefano, Chair (914) 674-7779, dstefano@mercy.edu

** ACCOUNTING & AUDITING PRINCIPLES  
- Primary focus is to discuss current accounting and auditing topics, conduct future CPA seminars and involvement in community and profession-related activities.  
Denise Stefano, Co-Chair (914) 674-7779, dstefano@mercy.edu

** ESTATE AND FINANCIAL PLANNING -  
One of the chapter’s most active committees. Annual conference, quarterly presentations and monthly breakfast discussion groups.  
Robert L. Ecker, Co-Chair (914) 273-0777, RLE@Ecker-Law.com  
Howard Klein, Co-Chair (914) 949-2990, HKlein@citrincooperman.com

** GOLF OUTING - Help organize the annual outing. Major networking opportunity!  
Jeffrey A. Schwartz, Chair, (914) 286-6908, jeff@stantonandleone.com

** GOVERNMENT RELATIONS - Coordinate activities with the State Society and legislators. To enhance government relations within our local region.  
Barbara Bel, Chair, (914) 341-7062 bbel@odmd.com

** LOCAL PRACTITIONERS -  
To coordinate monthly programs.  
Stephen E. Franciosa, Co-Chair, sfanciosa@cpa.com  
Catherine Censullo, Co-Chair, Catherine.Censullo@emcensullocpa.com

** PROFESSIONAL & COMMUNITY OUTREACH - Join a group of Business professionals. Coordinate events during the year to promote professional and community relations.  
Howard Klein, Co-Chair (914) 949-2990, HKlein@citrincooperman.com  
Mark G. Leeds, Co-Chair (914) 468-7313, mleeds@winprop.com

** ANNUAL RECRUITMENT EVENT -  
Coordinate annual event with local colleges, students and business people.  
Michele Lazzara, Co-Chair (914) 909-3421, mlazzara@markspaneth.com  
Heather Oboda, Co-Chair (914) 949-2990 x 3382  
hoboda@citrincooperman.com  
Denise Stefano, Co-Chair (914) 674-7779, dstefano@mercy.edu

** SPONSORSHIPS - Coordinate with institutions who might sponsor Chapter events.  
Richard Terrano, Co-Chair, (212) 330-6085, rterran@markspaneth.com

** TAX - Coordinates 2 all-day tax conferences in the October/November and December months: the first on Small Business Taxes and the second on Individual Taxes. Committee also hosts monthly breakfast routable discussion/meetings.  
Doug Ruttenberg, Chair, druttenberg@odpkf.com

** YOUNG CPAs - Coordinate different events and outings during the year for Young CPAs.  
Matthew Katz, Co-Chair (914) 949-2990, mkatz@citrincooperman.com  
Edward Wells, Co-Chair: EWells@pscpafirm.com
### 2016 Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Program/Activity/Event</th>
<th>Time</th>
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<tbody>
<tr>
<td>05/06/2016</td>
<td>CPA Examination Overview</td>
<td>8:00 a.m. - 10:30 a.m.</td>
</tr>
<tr>
<td>05/18/2016</td>
<td>Latest Developments in Debt Collection - Accountants in Industry CPE</td>
<td>7:45 a.m. - 9:15 a.m.</td>
</tr>
<tr>
<td>05/26/2016</td>
<td>President’s Dinner</td>
<td>6:00 p.m. - 9:00 p.m.</td>
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<tr>
<td>06/09/2016</td>
<td>Allied Professionals Networking Night at the Movies</td>
<td>5:30 p.m. - 9:30 p.m.</td>
</tr>
<tr>
<td>06/10/2016</td>
<td>16th Annual Estate, Tax &amp; Financial Planning Conference</td>
<td>8:30 a.m. - 5:00 p.m.</td>
</tr>
<tr>
<td>06/13/2016</td>
<td>Annual Golf Outing</td>
<td>All Day Event</td>
</tr>
<tr>
<td>07/29/2016</td>
<td>Next Gen Food Bank Volunteering Event</td>
<td>1:00 p.m. - 3:00 p.m.</td>
</tr>
<tr>
<td>10/26/2016</td>
<td>Annual Recruitment Night</td>
<td>TBD</td>
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</tbody>
</table>

### Newsletter Committee

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone</th>
<th>E-Mail</th>
</tr>
</thead>
<tbody>
<tr>
<td>Licia Vizcarra</td>
<td>(914) 997-7724</td>
<td><a href="mailto:Licia.Vizcarra@cmcensullocpa.com">Licia.Vizcarra@cmcensullocpa.com</a></td>
</tr>
<tr>
<td>Michele Lazzara</td>
<td>(914) 909-3421</td>
<td><a href="mailto:mlazzara@markspaneth.com">mlazzara@markspaneth.com</a></td>
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</tbody>
</table>

(E-mail submissions to the newsletter committee no later than the 10th day of the month prior to publication)

### FUTURE BOARD MEETINGS 2016

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

- **05/26/16 @5:00 p.m.** (Prior to President’s Dinner/Reception)

  Location: Willow Ridge Country Club, 123 North St, Harrison

### HAPPY MOTHER’S DAY!

ENJOY MEMORIAL DAY WEEKEND!
If mortgage rates drop, you can lower yours at no charge!

If you’ve been waiting to purchase or refinance a home because you thought rates might go even lower, you don’t have to wait any longer! With Mortgage Rate Protection from Citibank, you can apply for a new mortgage today. If our rates go down in the next three years, you can lower your rate at no charge.

Please see important terms & conditions below.

- Competitive mortgage rates today, with protection if our mortgage rates decrease in the future
- Rate protection for 3 years
- Expert advice and help throughout the process

Contact Us

Important Conditions:
For Citibank first mortgage loan applications registered July 23, 2015 through December 31, 2015. Offer not applicable on Home Equity Loans or Lines of Credit.
1. Your eligibility to the program will be determined at the time you apply for a first mortgage loan on a specific property with your Mortgage Consultant.
2. You must have a Citibank deposit account before closing. Prior to closing, we will verify that you have a Citibank deposit account. This can be an existing account or a new account.
3. In addition, we will require you to establish direct debit for mortgage payments from a deposit account.
4. Both conforming and jumbo loan amounts are allowed for this program.

Program Parameters:
6) The "Rate Protection Conversion Index," which is based on the Citibank per rate must fall more than one quarter of one percentage point (0.25%) from the Rate Protection Conversion Index in effect as of the date the Note rate was locked.
6) You must notify Citibank on the Rate Protection Options.
4) Mortgage cannot be included under the Note or the Security Instrument.
4) You must pay any closing costs or expenses in the Note or the Security Instrument.

Terms and conditions of accounts, programs, products and services are subject to change.

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I help clients grow their businesses. Citibank helps me grow mine.

With CitiBusiness® Solutions for Accounting Professionals, you gain greater efficiency for your business and personal finances so that you can focus on helping your clients grow their businesses.

Take advantage of special benefits for Accounting Professionals

For your firm’s finances
- CitiBusiness® Flexible Checking with no monthly maintenance fees
- Preferred rate on CitiBusiness® Insured Money Market Account

For your personal finances
- Citigold®, premier personal banking, with waived monthly service fee.

For your clients
- $100 cash reward after they open a new business checking account

To enroll, talk to your Citibank Business Specialist

---

1 A business checking account is required to receive the preferred rate on CitiBusiness Insured Money Market Account. The entire balance in your CitiBusiness Insured Money Market Account earns the same interest rate, which is determined by the total balance in your account. You earn the preferred rate only if your total balance is less than $1,000,000.00. Speak to your Business Specialist for details.
2 Offer applies to accounting professionals and CPA's who are owners or employees of an accounting firm that is a customer in the CitiBusiness Solutions for Accounting Professionals Program.
3 Qualifying behaviors required. See a Business Specialist for details.

Please speak with a Citibank Business Specialist for full details on the CitiBusiness Solutions for Accounting Professionals Program. Offer subject to change or termination at any time without notice, and cannot be combined. The terms, conditions, and fees for accounts, products, programs, and services are subject to change. All accounts and services are subject to approval.

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