

NYSSCPA

SUFFOLK Chapter News

Vol. 43 No. 3 • October 2013

President's Message

It has been an exciting fall so far for the Suffolk Chapter. We had many great social and technical events in September. There are still many more events in store in the upcoming months.

We would like to hear from our members on what you would like to gain from your involvement in the Suffolk Chapter. On October 16, at the Irish Coffee Pub from 5:00 to 6:00 p.m., we will be holding our annual Managing Partners Meeting. This is an opportunity for managing partners or their designated representatives to meet with our state officers and discuss the direction of the Suffolk Chapter. This meeting will be immediately followed by our Annual Ethics Update.

On September 18 we held our semi-annual Banker/CPA Networking Joint Chapter Meeting. The event took place at the Crest Hollow Country Club and was sponsored by both the Suffolk

and Nassau Chapters. This year's event had over 100 attendees. It was great opportunity to catch up with friends and colleagues, and establish new contacts.

The Accounting & Auditing and Not-for-Profit Committees kicked off their fall program with a 2 CPE session covering the new Clarity Standards. These committees have several events planned; the next one on October 8. Also, don't forget to mark your calendar for the All-Day Accounting and Auditing Update to be held on November 2.

The Small Business Committee held their first event of the season on September 23. The event was hosted by August Benefits Inc. and covered the Health Care Reform Act's impact on small business. Look for



Lawrence Lucarelli

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Young CPAs

John Hermus, CPA

David Oksenhorn, CPA

President's Message

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details on the committee's next event, to be held on December 4.

The Young CPAs Committee was very active in September. Several members of the committee gave their time to help rebuild a home damaged by Hurricane Sandy. Thousands of dollars in snacks and other essential items were collected and shipped to our troops stationed overseas. This was made possible by the annual Treats for Troops Drive, led by Brian Michels.

The Young CPA Committee finished the month with their 18th Annual Young Professional Golf Classic. The outing was held at the Hamlet Willow Creek Golf and Country Club. Although there was no hole-in-one car winner, there was plenty of good food, golf, and networking to be had by the record crowd.

The Members in Industry Committee held an informative event covering the economic climate on Long Island. See the flyer for the committee's next event on the Health Care Act, to be held on October 24.

The Cooperation with Attorneys Committee has an exciting breakfast event planned on October 23.

Ethical Issues of Electronic Discovery will be the topic for this event.

The Cooperation with Educational Institutional Committee's Student Night is one the many highlights of our fall events. This year, Student Night will be held on October 24 at Dave & Busters in Islandia. This event is an opportunity for students to interact with professionals. All members are encouraged to attend this meeting and share their experiences with the college students.

Our newest committee, the Forensic and Valuation Services committee, will be holding its first event on October 30. You won't want to miss what is going to be a very interesting and informative program on Uncovering Fraud.

Clearly we are a busy chapter, with something to offer for all members. More details on all of these events can be found in this newsletter.

Please contact me or any of the other board members or committee chairs if you would like to get more involved in the Chapter.

- Larry Lucarelli

Special Offers from the Suffolk Chapter



SPONSORSHIP PROGRAM

Here's your chance to make the most of your membership! Sponsor one of our events and get in front of colleagues, referral sources, and potential clients.

Step One: Choose an event.

- golf outings
- networking events
- technical workshops
- informational seminars
- charitable events

Step Two: Become a sponsor. At a cost of **\$1,000** you receive:

- recognition in the Suffolk Chapter newsletter
- logo/recognition in all event flyers
- opportunity to speak at the event
- booth or table display space

To take advantage of this great offer, contact our Sponsorship Chair:
 Thomas S. Pirro: (631) 472-7637; tpirrocpa@optonline.net

2013-14 SUBSCRIPTION PLAN

Become a subscriber and save as much as \$300 on meetings! The tremendously discounted price of **\$99** covers the following chapter meetings:



September 2013	Banker/CPA Event
October 2013	Student Night
October 2013	Town Hall Meeting/Ethics panel
November 2013	To Be Determined
March 2014	Banker/CPA Event
May 2014	To Be Determined

Act now to get the full savings! Contact the Suffolk Chapter Treasurer:
 Brian Michels, (631) 665-7040, bmichels@sheehancpa.com

Firm: _____
 Address: _____
 City, State, Zip: _____
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Please make checks payable to
 NYSSCPA Suffolk Chapter and mail to:
 Brian Michels, CPA
 Sheehan & Company CPAs, PC
 165 Orinoco Drive
 Brightwaters, NY 11718

(Can be used by any member of the firm)

Taxation Without Representation and the Jock Tax

By Daniel G. Mazzola | American Portfolios Advisors, Inc.

When one hears the phrase “taxation without representation” typically he or she will envision Sam Adams and his fellow patriots throwing tea over the sides of British ships docked in Boston Harbor in the days leading up to the Revolutionary War. To a lesser known extent, however, the phrase also applies to a different New England Patriot, as well as Philadelphia 76er, New York Yankee and Chicago Black Hawk. Athletes who travel to other cities to ply their trade are hit with a “jock tax” by the taxing authorities of their opposing teams, without regard to what area they call home. Various spokesmen for state tax authorities unapologetically defend the levy, saying that they have the power to tax these athletes, and a responsibility to their residents to do so. Considering that top level players in basketball, football, baseball and hockey make annual salaries in the millions, the “jock tax” results in significant revenue for states like California, home to 15 professional teams. Non-resident taxpaying athletes, however, have no right to vote for local officials that would represent their interests, which may not include paying for government services which inure to them on an infrequent basis. In the U.S. a taxpayer’s first line of defense against high taxes is the legislature. If a tax is too high, disaffected taxpayers can lobby to have the regulation reduced or

eliminated. If an individual’s influence fails to result in the desired tax law changes, however, the options available to him are extremely limited.

The advent of the “jock tax” is commonly traced to the 1991 NBA finals in which the Chicago Bulls defeated the Los Angeles Lakers to win the first of their six NBA championships. Soon after the series ended, California notified Michael Jordan, his teammates and the Bulls’ coaching staff that they would owe taxes for the time spent working in Los Angeles. In direct response, Illinois passed a bill imposing income taxes on athletes from California, and any other state that imposed a tax on their athlete/residents. Many city and state governments followed suit, seizing the opportunity to reach into the pockets of visiting players. Today nearly every state that hosts professional sports has enacted its own “jock tax” policy.

You would reasonably expect a professional athlete to be liable for taxes in two states: his state of residency and his home team state. Under a “jock tax”, that athlete is now obligated to pay taxes on income earned while travelling to other cities/states to play. The tax is based on a pro-rated portion of the player’s

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Taxation Without Representation (cont'd)

salary, which can be determined through the “games played method” or through “duty days”. The two methods produce different results. During season 200X for example, a pro baseball player makes a \$10 million annual salary. The 200X season has 220 “duty days” - think 182 games plus travel. When he spends 4 “duty days” (3 game series + travel day) in a state with a 6% tax rate, his taxable income for that state is $4/220 * \$10,000,000 = \$181,818$, and he is liable for state taxes of $\$181,818 * 6\% = \$10,909$. Under the “games played” method, the taxable income is $3/162 * 10,000,000 = \$185,185$, and the tax incurred is \$11,111. The discrepancy between the two methods is nominal for baseball players, but for football players who have much fewer “games played” days than “duty days” the difference is significant. Making matters even more difficult is how a travel day can actually count as a duty day in both departing and arriving states, depending on specific statute.

Most home states offer credits for taxes paid to other states. A professional football player living in Pennsylvania who remits income taxes to New York, California and Illinois because his teams visited those states would receive credits for these disbursements on his Pennsylvania state return, reducing an onerous tax burden. In theory, this means that the athlete is not paying too much extra

tax. Aside from the extra effort and expense in preparing multi-state tax returns, it is uncommon for the various states to apply a uniform rate, and because (when comparing rates) the athlete will pay the higher of the two, it is quite possible for an athlete to incur more tax than he would under normal circumstances. The “jock tax” is particularly unfair for athletes who live in states with no state income taxes (nine including Texas, Washington and Florida) but who must subject their income to the tax of all of the localities in which they play.

The Tax Foundation, a non-partisan tax research group educating taxpayers about sensible tax policy, once described the “jock tax” as poorly pursued, arbitrary and an extraordinary administrative burden to those subject to its imposition. The arbitrary nature of the tax no longer rings true, however, as governments increasingly go after lower profile workers who travel regularly in an attempt to satiate their appetite for funding. Professional athletes, due to their highly publicized salaries and easily accessible schedules, remain easy prey for tax authorities. David Hoffman, an adjunct professor at the Foundation, asserts that “professional athletes make tempting targets for lawmakers because they represent a highly concentrated pool of wealth that can be taxed with little enforcement and without fear of political pressure”. He

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Taxation Without Representation (cont'd)

adds, "Without the jock tax, states' income tax systems would operate on a more principled basis."

You may rightfully ask why a professional athlete facing multi-state tax issues deserves our sympathy when there are thousands of people whose work takes them to out-of-state locales and subjects them to the same "taxation without representation" issue. The reasons are twofold: cash strapped municipalities have in the past levied special assessments or denied normal palliatives to high profile deep-pocketed athletes to generate additional revenues. For example, in 2001 tax authorities in Cincinnati, which at the time exempted those working less than 12 days in the Queen City from its local income tax, attempted to waive the exemption on athletes and performing artists. In 2003 Cub slugger Sammy Sosa sued the state of Illinois because it denied the tax credits he received for payments made to five states. He lost the case, even though the judge admitted double taxation has occurred. We should not be surprised if governments act in a similar discriminatory nature in the future. Second and most importantly, pro athletes are unique in that they are an especially valuable and productive segment of society. They are a tremendous source of job creation – front office personnel, ticket collectors, food vendors, broadcasters, newspaper writers – a numerous and wide ranging

list. These jobs are created not only for the home team's area but for visiting locales as well. A punitive "jock tax" rate might not cause a professional athlete to abandon his career, but may be a factor in where he chooses to play, depriving a passed-over city or state vital employment opportunities.

Taxes are necessary. The system of discriminatory taxation on income and inheritance universally accepted under the misleading name of progressive taxation is not a mode of taxation, but rather a disguised expropriation of successful capitalists, entrepreneurs and professional athletes. A sound tax policy involves simple, transparent, low marginal and rarely altered tax rates, and a very broad base. The practice of shifting the tax burden to people who possess the resources but not the right to vote creates a disturbing trend. It allows politicians to act in their own self-interest by providing more government endeavors than its citizenry may be willing to remit. An elected officials' desire to remain in office can result in services furnished on the backs of those who have an ability to pay but lack a corresponding say in the nature and cost of those activities.

Daniel G. Mazzola, CFA, CPA is an Investment Advisor Representative with American Portfolios Advisors, Inc. Please visit him at his website www.danmazzola.com.

2013 Young CPA Volunteer Day with All Hands



Dave Oksenhorn, John Hermus, Kaitlin Dorsch



John, Dave, Moises Sa, Danielle Napolitano



John and Dave



Amanda Sexton

On Saturday, September 14, six members from the Suffolk Young CPA Committee joined hands to help All Hands Volunteers restore and rebuild a home in Long Beach, NY destroyed by Hurricane Sandy.

All Hands Volunteers is a US-based non-profit organization that provides assistance to communities around the world in the wake of a natural disaster. In addition to New York, All Hands Volunteers currently has efforts in the Philippines and is assessing flood damage in Colorado. Past responses include Project Morgan County, USA Tornado Response, Project Tohoku, Japan Tsunami Response, Project Catskills, USA Hurricane Response, Project Leogane, Haiti Earthquake, and many others.

John Hermus, Dave Oksenhorn, Amanda Sexton, Kaitlin Dorsch, Danielle Napolitano, and Moises Sa, all active members of the Young CPA Committee, met site supervisors and

other volunteers just before 8 a.m. in Long Beach.

After learning that the "pink fluffy clouds" were only insulation above a 4-foot crawl space, everyone tiptoed into the house to where they could stand and learned how to lay down sub floor. As the more seasoned volunteers and site supervisors cut the boards, all of the YCPA Committee was able to get their hands dirty by sweeping, gluing, measuring, and nailing down board after board. By the end of the day, most of the insulation had been covered with subfloor.

Hearing the stories of not only the homeowner, but the regular volunteers and site supervisors was heartwarming. It was a great day and a great way to give back to the local community who is still feeling the effects of the storm that stole so many homes.



2013 NYSSCPA Governance Forum



Barbara Montour, Amanda Sexton, John Shillingsford, Emily Gardner

The NYSSCPA established a new group called the Young Leadership Circle, in which five active Young CPAs from various chapters were invited into the NYSSCPA's inaugural class, based on the qualities they have exhibited in their Chapters and with their interactions with the Society's leadership.

As a participant in the Young Leadership Circle, I, along with the four other members, received a scholarship to attend the 2013 NYSSCPA Governance Forum held on September 26th and 27th in Albany, New York. This Forum allowed us as Young CPAs to gain exposure to several statewide committees and governance meetings, including the Chapter President-Elects Workshop, FAE Board of Trustees Meeting, PAC Trustees Meeting, and an open Statewide Board Meeting. As part of the Forum, the members were invited to a cocktail hour and dinner with the President-Elects, Statewide Board, the Executive Director and various personnel from the NYSSCPA.



Matthew Taylor, Liz Vuozzo

The following Young CPAs were invited to this inaugural class:

- Amanda Sexton, Suffolk Chapter
- Emily Gardner, Southern Tier Chapter
- Matthew Taylor, Rochester Chapter
- Darwin Jones, Mahattan-Bronx Chapter
- Jamie Scott, Nassau Chapter (who unfortunately could not attend)



Darwin Jones, Amanda Sexton, Emily Gardner

Joanne Barry, the Executive Director of the NYSSCPA, informed everyone that as part of this class, they would be invited to other NYSSCPA events. She went on to say that we are the first of many tiers of young leaders which will represent the future of the NYSSCPA. Next year, five new young leaders will be invited to join this Young Leadership Circle.



Liz Vuozzo, Harold Deiters

John Shillingsford, Suffolk Chapter Past President and current State Society Director Representing Suffolk, spoke along with Steve Surace, Past President of the Utica Chapter, to the various Chapter President-Elects regarding the expectations of Chapter Presidents, how to stay organized and how to be an effective leader.

Liz Vuozzo, the Suffolk Chapter's President-Elect, attended this Governance Forum, as well as George Foundotos, Suffolk Chapter Past President and current PAC Trustee Representative for Suffolk, and Harold Deiters, III, Suffolk Chapter Past President and current Statewide Board Member.

- Amanda Sexton
Suffolk Chapter Secretary and Former Young CPA Co-Chair

Catching Up With...

Cooperation with Bankers

On the evening of September 18, the Cooperation with Bankers Committee held a joint event with the Nassau Chapter. The event was an evening of networking between bankers and accountants from the Long Island area. The event took place at the Crest Hollow Country Club in Woodbury.

As usual the Crest Hollow served a delicious assortment of hors d'oeuvres, buffet dinner and full dessert table. Many accountants commented that they were impressed with the food, service and open bar which was all part of their subscription plan. Over 120 attendees reacquainted themselves with old friends and made new contacts.

Look for the next evening of networking with bankers to be held in January 2014.



Small Business

The Small Business Committee met on September 23, discussing Healthcare Reform and its impact on small businesses. The featured speaker was Todd Bellistri from August Benefits.

The event was well attended and the discussion was very timely and informative.

If you are interested in attending any of our committee meetings, please contact Deborah Werner at dwerner CPA@yahoo.com.

Catching Up With...

Members in Industry

On September 26 the Members in Industry committee hosted a complementary two credit continuing education session at Empire National Bank in Islandia.



Tom Murray

Tom Murray, the Managing Partner and Annette Esposito, Marketing Director at Albrecht, Viggiano, Zureck & Company presented an economic update.

It was reported that from a national perspective overall consumer confidence in the U.S. economy is at its highest level in five years. Locally, the job market on Long Island is improving at a faster pace than statewide or nationally. Overall it appears that there are many bright spots in our economy but a full recovery is taking much longer than anticipated. This was confirmed last week when the Fed announced its no-taper decision, which was an obvious indication that the economy remains more fragile than robust.

As you may be aware, AVZ is a premier accounting firm located in Suffolk County and is known for its annual Long Island Economic Survey and Opinion Poll. This year marks the 20th anniversary of their survey which is being produced in partnership with the Long Island Business News. Historically, the survey has been viewed as an important tool for Long Island’s business community and our local government entities. In an effort to make it easier to participate in the survey this year is the first time the questionnaire will be completely electronic. The only way to have your voice heard and be a part of the survey is by logging on to avz.com and accessing the survey beginning October 7th. The first 100 respondents will receive a \$20.00 gift card to Dunkin Donuts and everyone who participates (the survey will take about ten minutes) will be entered into a drawing where one person will win an iPad.

Anthony Manetta, the CEO of the Suffolk County Industrial Development Agency spoke on economic incentives offered by the agency including successful case studies. Suffolk IDA benefits provide organizations the ability to expand or renovate current operations, purchase or build a new or additional location, and move out of county locations to Suffolk County by owning or leasing space. Project sizes range in dollar amounts from a hundred thousand to tens of millions. Tax incentives include reduced, frozen or abated property taxes; elimination of sales tax on project materials and new equipment; waiving of the mortgage tax on projects; and Taxable or Tax-exempt bond financing or lease transactions. Anthony can be emailed at amanetta@suffolkida.org.

Catching Up With...

Estate/ Financial Planning

The NYSSCPA Suffolk Chapter Estate & Financial Planning Committee conducted a program on August 6, 2013 entitled "Elder Law and Estate Planning." We had 23 attendees at the Valley National Bank in Huntington Station. The program was moderated by Seymour Goldberg, CPA, MBA, JD and the speaker was David R. Okrent, CPA, JD. David is an extremely effective speaker and received high scores on the course evaluation forms.

The NYSSCPA Suffolk Chapter Estate & Financial Planning Committee will be hosting two other free programs held at the Valley National Bank in Huntington Station:

October 21, 2013 on the Review of Bankruptcy Rules and whether Inherited IRAs and 403(b) Plans are Protected Against Creditors. The speakers will be Andrew M. Thaler, Esq. and Seymour Goldberg, CPA, MBA, JD.

November 7, 2013 on Recent Asset Protection Techniques that a Practitioner Needs to Know. The speakers will be Henry Montag, CFP, CLTC and Seymour Goldberg, CPA, MBA, JD.



Mark Your Calendar...

OCTOBER 3, 2013

Forensic and Valuation Services Committee meeting. At the Spartan Diner, Farmingdale, 8:00 a.m. More info: asexton@avz.com.

OCTOBER 8, 2013

Not-for-Profit and Government A&A committee meeting: Auditing in a compliance driven environment. To register: theschleif@aol.com.

OCTOBER 16, 2013

Town Hall Meeting. At the Irish Coffee Pub. Details about the Managing Partners Meeting on page 14. Details on the Ethics panel on page 15.

OCTOBER 21, 2013

Estate & Financial Planning committee meeting: Review of Bankruptcy Rules: Details on page 16.

OCTOBER 23, 2013

Cooperation with Attorneys Committee meeting: Ethical Issues of Electronic Discovery. Details on page 17.

OCTOBER 23, 2013

Accounting & Auditing committee meeting: Financial Reporting Framework for Small and Medium-Sized Entities. Details on page 18.

OCTOBER 24, 2013

Members in Industry Committee meeting: Patient Protection and Affordable Care Act Update. Details on page 19.

OCTOBER 24, 2013

Student Night! Details on page 20.

OCTOBER 30, 2013

Forensic and Valuation Services Committee meeting: Freaky Facts About Uncovering Fraud. Details on page 21.

NOVEMBER 2, 2013

Annual All-Day Accounting and Auditing Update. Details on page 22.

NOVEMBER 5, 2013

Not-for-Profit and Government A&A committee meeting: Stories from the Trenches: Common errors in reporting and audit documentation. To register: theschleif@aol.com.

NOVEMBER 7, 2013

Estate & Financial Planning committee meeting: Recent Asset Protection Techniques. Details on page 23.

NOVEMBER 14, 2013

Technical Event with the Young CPAs of the Suffolk and Nassau Chapters. Details on page 24.

NOVEMBER 26, 2013

An Evening of NeTURKEYing. Details on page 25.

DECEMBER 4, 2013

Small Business committee meeting: Current Options for Retirement Planning. Details on page 26.

JANUARY 9, 2014

Save the Date: Forensic and Valuation Services Committee Social Event. Details on page 28.

Committee Chairs!

Make sure to get all future meeting dates to Felix Russo at frusso@cabcpa.com

Uncovering Fraud...



**Uncovering Fraud in Your Company:
A Case Study of a Chief Accounting
Officer Trapped in the Web of
Corporate Scandal**

Thursday, October 10, 2013

**Public Square Room at Molloy College
7180 Republic Airport, Farmingdale**

5:30 p.m. | registration
6:00 p.m. | networking, light buffet
7:00 - 8:30 p.m. | keynote presentation, Q&A

\$90 per person (\$60 for FWA members)

A company cannot always have its employees' best interests in mind and at times may even choose to sacrifice employees to save itself. How can you protect yourself and/or your clients and recognize the warning signs. Hear from an employee who got entangled into a corporate nightmare and how he lived through the ordeal – from the gut check realization, to the pink slip, to the harrowing effects. Learn how to protect yourself and/or your clients.

The keynote speaker is from a former Long Island based S&P 500 company, and the former Chief Accounting Officer and Vice President who pled guilty to securities fraud as a result of the issues surrounding the case, despite being a dedicated and loyal employee. This will be followed by a roundtable discussion, given by **Randy Zelin** of Moritt Hock and Hamroff LLP and **Harold Deiters** of Baker Tilly (formerly Holtz Rubenstein Reminick) who will add additional insights to the ethical issues surrounding this situation for lawyers and accountants.

2 CPE/CLE Credits

This is a Financial Women's Association (FWA) Event.

*****Online Registration *****

Registration and payment (credit card or check) available from the FWA website.
www.fwa.org/event/2013_1010_fwali_uncoverfraud.htm

Attention Managing Partners...



Managing Partners Meeting

**Wednesday, October 16, 2013
5:00 to 6:00 p.m.**

at the Irish Coffee Pub, East Islip, NY

This is an exclusive opportunity to meet with the Society leadership for a roundtable discussion:

- J. Michael Kirkland, NYSSCPA President
- Joanne Barry, NYSSCPA Executive Director
- Other State Officers

**This meeting is for Suffolk Chapter CPA firm
Managing Partners or designated partners only.
There is no cost for attending this meeting.**

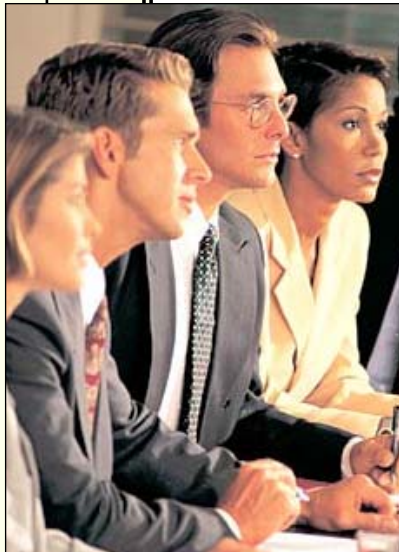
RSVP

to Lawrence Lucarelli, CPA, CFP:
llucarelli@avz.com
(631) 434-9500

**This meeting is immediately followed by the
Chapter's 2013 CPA Ethics Update.**

Please see next page for details...

All About Ethics...



NYSSCPA Suffolk Chapter 2013 CPA Ethics Update

**Wednesday, October 16, 2013
Irish Coffee Pub, East Islip, NY**

6:00 – 7:00 p.m. cocktail reception
7:00 – 9:00 p.m. dinner & presentations

2 CPE Credits in Ethics

**\$40 for NYSSCPA members
\$50 for non-members**

Please RSVP no later than October 10

Name: _____
Firm: _____
Address: _____
City, State, Zip: _____
Telephone: _____
E-mail: _____

*Please make checks payable to
NYSSCPA Suffolk Chapter and mail to:*

Lawrence Lucarelli, CPA, CFP
Albrecht, Viggiano, Zureck & Co., PC
25 Suffolk Court
Hauppauge, NY 11788
(631) 434-9500
Fax: (631) 434-9518
llucarelli@avz.com

Sponsored by



Bankruptcy Rules...

The NYSSCPA Suffolk Chapter
Estate & Financial Planning Committee presents



Review of Bankruptcy Rules: Are Inherited IRAs and 403(b) Plans Protected Against Creditors

Monday, October 21, 2013

8:00 – 10:00 a.m.

(7:30 a.m. Registration & Continental Breakfast)

**at Valley National Bank
580 E. Jericho Turnpike, Huntington Station, NY**

Free! (Enrollment limited to the first 20 registrants.)

Speakers:

Andrew M. Thaler, Esq. | Thaler Law Firm, PLLC
Seymour Goldberg, CPA, MBA, JD | Goldberg & Goldberg, P.C.

Level: Intermediate

Prerequisite: none

Method of Presentation: Lecture, questions and answers

Subject Area: Specialized knowledge

Learning Objective: To acquire knowledge on bankruptcy rules and creditor rights issues involving inherited IRAs and 403(b) plans

2 CPE Credits

Specialized Knowledge (Course code: 29085407)

Name: _____

Firm: _____

Address: _____

City, State, Zip: _____

Telephone: _____

E-mail: _____

Please send registration form to:

Seymour Goldberg
Goldberg & Goldberg, P.C.
20 Crossways Park North, Suite 412
Woodbury, New York 11797
516-222-0422
info.goldbergira@gmail.com

Networking with Attorneys...

The NYSSCPA Suffolk Chapter Cooperation with Attorneys Committee along with the Accountant/Attorney Networking Group (AANG) invite you



Ethical Issues of Electronic Discovery

Wednesday, October 23, 2013

8:00 – 10:00 a.m. (registration: 7:30 a.m.)

**Four Points by Sheraton
333 South Service Road, Plainview**

Networking & continental breakfast included
\$25 per person | 2 CPE/CLE credits available.

Speaker:

Anthony P. Colavita, Esq.
L'Abbate, Balkan, Colavita & Contini, L.L.P

Please RSVP by October 18:

Name: _____
Firm: _____
Address: _____
City, State, Zip: _____
Telephone: _____
E-mail: _____

*Please make checks payable to
NYSSCPA Suffolk Chapter and mail to:*

Pasquale Rafanelli, CPA, CFE, CVA
Gettry Marcus, CPA, P.C
20 Crossways Park North
Woodbury, NY 11797
516-364-3390 ext 227
prafanelli@gettrymarcus.com

Financial Reporting...

The NYSSCPA Suffolk Chapter Accounting & Auditing Committee invites you



**Financial Reporting
Framework for Small and
Medium-Sized Entities**

Wednesday, October 23, 2013
8:00 – 10:00 a.m.

Suffolk County National Bank
(located in the Bank of America Building)
290 Broadhollow Road, Suite 100E, Melville

Speaker:

Michael Joy, CPA
Raich Ende Malter & Co. LLP

Join us for this FREE session!



RSVP:

Michael Joy, CPA
(516) 228-9000 Ext. 272, mjoy@rem-co.com

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**SUFFOLK COUNTY
NATIONAL BANK**

Update on PPACA...

The Suffolk Chapter's Members in Industry Committee invites you...



**Protection and
Affordable Care Act Update**

**Thursday, October 24, 2013
8:00 to 9:45 a.m.**

**at Empire National Bank
1707 Vets Highway, Suite 8, Islandia**

2 CPE credits available

For information and to register:
Janet Verneuille, jverneuille@empirenbank.com

Influencing the Next Generation...



The Cooperation with Educational Institutions Committee
in conjunction with the Young CPAs Committee
invites you to the annual

Student Night!

Thursday, October 24, 2013

6:00 p.m. – 9:00 p.m.

Dave & Buster's • Islandia, NY

CPAs: \$40 • Associate Members: \$30

Students and Professors: \$0

Suffolk Chapter Subscription Plan Members: \$0

CPAs: This is your chance to meet with college students, chat with them about careers in accounting, and socialize with your peers.

Students: Take this opportunity to learn the importance of interview and resume writing skills, what you will experience in the early years of your career, and the basics of the CPA exam. You will also have the opportunity to interact with various professionals in a new speed-networking format.

Professors: Encourage your student to attend this social, yet educational, event. Expose them to potential employers!

Buffet dinner! Cash bar!

Pre-registration required:

___ \$40: CPAs • ___ \$30: Associate Member • ___ \$0: Students and Professors
___ \$0: I am a member of the Suffolk Chapter Subscription Program

Name: _____

Firm/School: _____

Address: _____

City, State, Zip: _____

Telephone: _____

E-mail: _____

*Please make checks payable to
NYSSCPA Suffolk Chapter and mail to:*

Stephanie Angel
Sheehan & Company, CPA
165 Orinoco Drive
Brightwaters, NY 11718
(631) 665.7040 ext. 319, Fax (631) 665-7014
sangel@sheehancpa.com

Inaugural Forensic / Valuation event...

The Suffolk Chapter's **new** Forensic and Valuation Services Committee invites you to its first event:



A Spooky Pre-Halloween Primer: Freaky Facts About Uncovering Fraud

Wednesday, October 30, 2013

Upsky Long Island (formerly Smithtown Sheraton)
Hauppauge, NY

6:00 p.m. – 9:00 p.m.

\$50 per person

Networking, buffet dinner, beer/wine

Speaker: Jeff Marshall,
Nassau County Detective and Private Investigator

2 CPE credits | Course code: 29085406

Name: _____

Address: _____

Telephone: _____ E-mail: _____

PAYING BY CREDIT CARD: Fax to (866) 495-1354

No credit card payments by mail!

** E-mail address is required for credit card payment confirmation.*

Cardholder's Name: _____

Cardholder's Signature _____

AMEX MasterCard Visa Discover

Credit Card No. _____

Exp. Date _____ Security Code _____

Total amount to be charged: \$ _____

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*Mail checks, payable to NYSSCPA
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25 Suffolk Court
Hauppauge, NY 11788
Tel: (631) 434-9500
Fax: (631) 434-9518
asexton@avz.com

Sponsored by



It's Time Again...

The Suffolk and Nassau Chapters of the NYSSCPA are working together to present to you the



Annual All-Day Accounting and Auditing Update

**Saturday, November 2, 2013
8:25 a.m. – 5:00 p.m.**

**at Upsky Long Island
(formerly Smithtown Sheraton)**

\$150 for members | \$250 for non-members

Together with the Nassau chapter, the Suffolk Accounting and Auditing Committee is planning a full day of CPE, which will include topics such as:

- GAAP/GAAS Update
- Banker panel discussion
- Not-for-Profit update
- Best practices in auditing and SSARS engagements
- And more!

Name: _____

Firm: _____

Address: _____

City, State, Zip: _____

Telephone: _____

E-mail: _____

CPA license number: _____

Please make checks payable to FAE and mail to:

Michael Joy, CPA
Raich Ende Malter & Co. LLP
90 Merrick Avenue, Suite 802
East Meadow, NY 11554
(516) 228-9000 Ext. 272
Fax: (516) 228-9122
mjoy@rem-co.com

Asset Protection...

The NYSSCPA Suffolk Chapter
Estate & Financial Planning Committee presents



**Recent Asset Protection
Techniques
That A Practitioner Needs To Know**

**Thursday, November 7, 2013
8:00 – 10:00 a.m.**

(7:30 a.m. Registration & Continental Breakfast)

**at Valley National Bank
580 E. Jericho Turnpike, Huntington Station, NY
Free! (Enrollment limited to the first 20 registrants.)**

Speakers:

Henry Montag, CFP, CLTC | Financial Forums Inc.
Seymour Goldberg, CPA, MBA, JD | Goldberg & Goldberg, P.C.

Level: Intermediate

Prerequisite: none

Method of Presentation: Lecture, questions and answers

Subject Area: Specialized knowledge and taxation

Learning Objective: To acquire knowledge of the pending IRS Compliance initiative regarding IRA accounts; fiduciary liability issues involving trust owned life insurance and Pension Protection Act techniques

**2 CPE Credits (Course code: 29086410)
Specialized Knowledge + Taxation**

Name: _____
Firm: _____
Address: _____
City, State, Zip: _____
Telephone: _____
E-mail: _____

Please send registration form to:

Seymour Goldberg
Goldberg & Goldberg, P.C.
20 Crossways Park North, Suite 412
Woodbury, New York 11797
516-222-0422
info.goldbergira@gmail.com

Powering Up...

The Young CPAs Committees of the Suffolk and Nassau Chapters invite you to



Power Up Your Presentation and Public Speaking Skills!

Thursday, November 14, 2013
6:00 – 8:30 p.m.

Marks, Paneth & Shron LLP
88 Froehlich Farm Blvd, Woodbury

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

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

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

2 CPE credits!

Name: _____
Firm: _____
Address: _____
City, State, Zip: _____
Telephone: _____
E-mail: _____

*Make checks payable to
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and mail to:*

Danielle Napolitano
Citibank Commercial
One RXR Plaza - Lobby Level
Uniondale, NY 11556

Talking Turkey...

The NYSSCPA Suffolk and Nassau Chapters, along with the Attorney/Accountant Networking Group and the Nassau & Suffolk Bar Associations invite you to



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

Tuesday November 26, 2013 from 6:00 to 9:00 p.m.

Please Bring Canned Good Donations for Island Harvest

————— **\$60 per person, \$70 at the door** —————

Name: _____
 Firm: _____
 Address: _____
 City, State, Zip: _____
 Telephone: _____
 E-mail: _____
 I am an Attorney _____ Accountant _____

*Please make checks payable to
 NYSSCPA Nassau Chapter and mail to:*
 Kathleen Becker
 Marcum LLP
 10 Melville Park Road
 Melville, NY 11747
 P: (631) 414-4404 F: (631) 414-4001
Kathleen.Becker@marcumllp.com

Retirement Planning...

The Suffolk Chapter
Small Business Committee
invites you



Current Options for Retirement Planning

Wednesday, December 4, 2013
8:30 – 10:30 a.m.

Free! Light breakfast included.
Location TBA

Speaker:

Christian P Buzzanca, CLU, ChFC
Economic Planning Group

2 CPE credits

RSVP:

Deborah Werner – (631) 321-6760
d Werner CPA@yahoo.com

Almost Time for Ho... Ho... Ho...

The Young CPAs Committee proudly announces
the 19th annual

**Toys For Tots
Toy Drive**

to benefit the U.S. Marine Corps'
Toys for Tots Program



The holidays are just around the corner! Please help us share the magic of the holiday season with the needy children of Long Island by participating in this year's drive.

Promotional materials and drop-off boxes will be available in the beginning of November.

The ceremonial pick up of the toys by the USMC is scheduled for **FRIDAY, DECEMBER 13TH**

at the offices of Sheehan & Company, CPA PC.

For more information regarding this wonderful event, please contact:

Cynthia Finn Barry, CPA
Sheehan & Company CPA PC
165 Orinoco Drive, Brightwaters, NY 11718
Telephone: (631) 665-7040; Fax: (631) 665-7014
Email: cbarry@sheehancpa.com

New Year, New Events...



Forensic and Valuation Services Committee's First Social Event of 2014!

**Thursday, January 9, 2014
6:00 to 9:00 p.m.**

**at the offices of
Albrecht, Viggiano, Zureck & Company
in Hauppauge**

Please stay tuned for more details to come!

For information: Amanda Sexton
asexton@avz.com | (631) 434-9500

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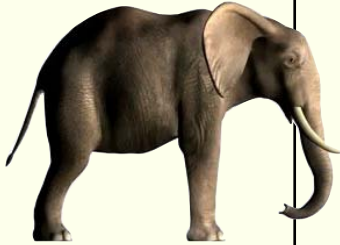
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CLIP AND SAVE

True or False?



1. The African elephant is the largest carnivore on land.
2. The modern Caesar salad is derived from a recipe dating back to ancient Rome.
3. Tug-of-war was once an Olympic sport.
4. The deadliest weapon of World War I was the machine gun.
5. The plaque at the base of the Statue of Liberty reads, "Give me your tired, your poor / Your huddled masses".
6. The tiniest bones in the human body are found in the hand.
7. The Indy 500 car race is the largest single-day, spectator-attended sporting event.
8. In the famous novel of the same name, Frankenstein is a monster constructed from body parts.
9. Dracula was a real-life figure in history.
10. Edward in the *Twilight* series is a "vegetarian vampire," meaning he drinks only non-human, animal blood.



SOURCE: Merriam-Webster.com

Flip over for the ANSWERS...

1. FALSE. The elephant isn't a carnivore. The Kodiak bear is the largest carnivore on land.
2. FALSE. It was reportedly invented in Tijuana, Mexico, in the 1920s by Caesar Cardini, an Italian immigrant restaurateur.
3. TRUE. It was a team event in every Summer Olympics from 1900-1920.
4. TRUE. The machine gun had a devastating effect against frontal attacks, and changed how wars were fought.
5. TRUE. The lines come from a poem that Emma Lazarus wrote to raise money for the statue's pedestal.
6. FALSE. The tiniest bones, by far, are found in the ear.
7. TRUE. Some 400,000 people routinely attend the event in person.
8. FALSE. "Frankenstein" is the name of the doctor who creates the monster; the monster is unnamed.
9. TRUE. Vlad III Dracula, the cruel 15th-century ruler from Transylvania nicknamed "The Impaler," may have inspired Bram Stoker's fictional character of Dracula.
10. TRUE. This is the distinguishing feature of Edward's family in the *Twilight* series -- different from Bram Stoker's Dracula. HAPPY HALLOWEEN!

— ANSWERS —

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Newsletter Editor:
Felix Russo

Proof/Design:
Flo Federman

The Suffolk Chapter newsletter is published monthly (bi-monthly January through August) by the Suffolk Chapter of the New York State Society of CPAs.

All information pertaining to future issues should be sent no later than the 15th of the month prior to publication to:

*Felix Russo
frusso@cabcpa.com*

Get Involved and Help Make a Difference

COMMITTEE SERVICE APPLICATION

Thank you in advance for getting involved and ensuring the success of this chapter. Please rank the top 3 committees in which you have an interest:

- | | | | |
|--------------------------|------------------------------|--------------------------|-----------------------------------|
| <input type="checkbox"/> | Accounting & Auditing | <input type="checkbox"/> | Forensic and Valuation Services |
| <input type="checkbox"/> | Community Affairs | <input type="checkbox"/> | General Taxation |
| <input type="checkbox"/> | Construction Contractors | <input type="checkbox"/> | Golf Outing |
| <input type="checkbox"/> | Cooperation with Attorneys | <input type="checkbox"/> | Management of Accounting Practice |
| <input type="checkbox"/> | Cooperation with Bankers and | <input type="checkbox"/> | Members in Industry |
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| <input type="checkbox"/> | Estate/Financial Planning | <input type="checkbox"/> | Young CPAs |

Name: _____

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E-mail: _____

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