NYS SOCIETY OF CPAs
NYSSCPA

Suffolk Chapter NEWS

Vol. 45 No. 5 | December 2015

President's Message

FELIX RUSSO

November has come and gone. Weekend mornings have been spent rustling up the autumn leaves, which lay damp and cold on our lawns, with the afternoons spent yelling at television screens to PASS THE BALL!

I hope that everyone enjoyed a plentiful Thanksgiving weekend and spent it with loved ones, joking and laughing and maybe even fighting over the last piece of pumpkin pie, before taking part in the annual tradition of Black Friday and Cyber Monday.

We have much to give thanks for, especially in light of the current situations in California, Colorado and abroad in France, Lebanon and other countries. For sure, there is chaos in our world and we can hope that 2015 can end with peace on earth and goodwill towards all.

The last quarter of the year marks a chaotic time for our Chapter as well, with our committees working hard to help our members fulfill their CPE requirements and to provide opportunities to build our relationships with other professionals before the start of the next busy season.

In early November, the annual A&A conference, a joint event with our sister chapter in Nassau, was held at the Upsky Hotel in Smithtown and was well received. This was quickly followed by our Town Hall and Ethics meeting at the Stonebridge Country Club, followed by our Student Night at St. Joseph's College.

While these three events, as well as our annual Tax Conference on December 12, are considered cornerstones of our Chapter's education and mentoring efforts, so much more is going on with all of our committees.

Our Members in Industry, Forensic and Valuation Services, and Employee Benefits committees all held outstanding events that

(continued...)

THIS ISSUE

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To contact a committee chair, see page 14.

President's Message (cont'd)

provide such value in helping us all grow as professionals. You can read more about these events in the pages that follow.

Our Toys for Tots program is just about coming to a close with the ceremonial pickup by the US Marines set for December 11 at the offices of Sheehan and Company in Brightwaters. I'm so proud of our NextGen Committee and Cynthia Barry for once again putting their all into helping make the holidays easier for so many children.

Please consider making your last minute donation if you haven't already done so. If you don't have a box and would like to make a donation, and/or be included on next year's list of participating locations, please reach out to me directly at frusso@cabcpa.com or 631-724-7900.

I wish for all to have a joyous holiday and glorious New Year!

– *Felix Russo*

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 the type of event based on your target audience.

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

October 22, 2015	Banker/CPA Event
November 10, 2015	Managing Partner/Ethics Panel (2 CPE)
November 18, 2015	Student Night
Nov./Dec. 2015	Accounting & Auditing Event (2 CPE)
January 20, 2016	Banker/CPA Event
May 2016	To Be Determined

Act now to get the full savings! Contact the Suffolk Chapter Treasurer:
Melissa Hicks, (631) 719-3223, melissa.hicks@bakertilly.com.

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Estate Planning with IRA Trusts

By Seymour Goldberg, CPA, MBA, JD

One of the interesting estate planning tools that can be used is a trust called an "IRA Trust." This type of trust is not the common place credit shelter trust that many practitioners have used in an estate tax planning approach.

Estate tax planning is no longer used by many since the federal estate tax exemption and state estate tax exemptions have been significantly expanded. In fact many states do not have an estate tax and those that do are expanding their respective estate tax exemptions.

More often than not, today the emphasis is wealth preservation and asset protection.

The impetus for the IRA Trust is the 2014 inherited IRA Supreme Court case, *Clark v. Rameker*. In the case, the Supreme Court took the position that an inherited IRA is not a "retirement fund" under the bankruptcy code for purposes of protecting the beneficiary of the inherited IRA from his or her creditors.

It should be noted that a few states have state laws that provide that the beneficiary of an inherited IRA is protected in a bankruptcy or in a non-bankruptcy proceeding. However, most states have not enacted such legislation.

It may take many years for states to enact such protective legislation. Even when the IRA owner lives in a protected state, the beneficiary may be domiciled in a state that has not enacted such protective legislation. An IRA trust is basically a dedicated trust that is the beneficiary of the IRA owner's account.

The following are a few advantages of selecting a dedicated trust as the beneficiary of an IRA owner's account:

1. If the IRA death benefits are payable to a designated beneficiary, then the death benefits may be accelerated at any time by the designated beneficiary. An IRA trust generally prevents that from happening.

2. If the IRA death benefits are payable to a designated beneficiary, then the death benefits may be subject to the right of election of the surviving spouse of the designated beneficiary on his or her subsequent death. An IRA trust generally prevents that from happening.

3. If the IRA death benefits are payable to a designated beneficiary, then the death benefits will in most jurisdictions be subject to the creditors of the designated beneficiary.

4. If the IRA death benefits are payable to a spendthrift trust, then they are generally protected if the designated beneficiary declares bankruptcy provided that the spendthrift trust is recognized under state law. Most jurisdictions recognize spendthrift trusts.

(continued...)

Estate Planning with IRA Trusts (cont'd)

5. A spendthrift trust is generally protected from the creditors of the beneficiary of an inherited IRA in a non-bankruptcy proceeding.

6. If IRA death benefits are payable to a trust for the benefit of a minor, it avoids the jurisdiction of the probate court or a similar court that has jurisdiction over the minor's assets.

7. Separate IRAs payable to separate IRA trusts for grandchildren can take advantage of income splitting and the extended life expectancy of each respective grandchild.

8. An IRA trust can take advantage of the generation-skipping transfer tax exemption.

9. An IRA trust for an adult beneficiary may be necessary if the adult child cannot handle money.

10. A credit shelter trust should not generally be used as an IRA trust since the language in the credit shelter trust is often inconsistent with the IRA stretch payment rules.

11. A dedicated IRA trust which is consistent with the IRS regulations and IRS rulings makes the administration of the IRA trust much easier for all concerned.

Suffolk Chapter Town Hall/ Ethics Update

On Tuesday, November 10, the Suffolk Chapter hosted its annual Town Hall/Ethics Update at the Stonebridge Golf and Country Club. The evening started off with a buffet dinner that allowed attendees to network and interact with one another. On hand to chat were the Society's leadership, including Executive Director **Joanne Barry**, President **Joe Falbo** and President-Elect **Mike Zovistoski**. They presented a legislative update to the Chapter as well as the efforts by the state's Political Action Committee.

This year marked the first time that the ethics portion was presented in a webcast format, which is being rolled out by FAE across the state in order to have a uniform message be sent out to CPAs. Approximately 40 people attended the Ethics Update and **Cathy Allen**, formerly of the AICPA Council on Ethics, was on hand as a facilitator to answer questions. The webcast's presenter was the former chair of the NYSSCPA Professional Ethics Committee, **Debbie Cutler**, who provided attendees with updates on the rules and regulations that govern our profession. She also stressed the importance of following our code of ethics.

Events like these are excellent ways to reconnect with friends and colleagues and to meet new people as well. Please consider joining us at our next event.

Committee Report:

Forensic & Valuation Services

The Forensic and Valuation Services Committee held its second technical event of this fiscal year on November 19. The price of $25 included 2 CPE in addition to wraps, cookies and soft drinks from Au Bon Pain.

Dimitris Bantileskas, CPA/CFF/CITP, CFE presented the sequel to September's Data Mining Through Microsoft Excel session, specifically covering predictive analysis techniques and applications. Mr. Bantileskas gave an in depth presentation on how to explore large amounts of data in search of consistent patters/relationships and how to utilize algorithms to predict a specific outcome.

LOOKING AHEAD:

- May 2016: Fair Value Discounts for Lack of Marketability
- July 2016: 3rd annual Nine & Dine Golf Outing at Cherry Creek, Riverhead

For anyone interested in becoming a committee member, the next meeting will be on January 12, 2016 at Nawrocki Smith LLP located in the Bank of America Building (290 Broad Hollow Road, Suite 115E, Melville) at 8:00 a.m.

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Committee Report: Employee Benefits

On Tuesday, November 17, the Suffolk Chapter Employee Benefits Committee held a free seminar at Paradise Diner in Hauppauge entitled "Outsourcing Human Resources." The seminar offered 3 CPE hours in specialized knowledge. Approximately 20 people attended the seminar, which was sponsored by Alcott HR.

Al Anastasi, Director of Business Development, and **Dawn Davidson Drantch**, Esq., Corporate General Counsel at Alcott HR led the interactive presentation. Mr. Anastasi and Ms. Drantch provided an overview on Professional Employer Organizations (PEOs), industry regulations and compliance matters, and the accreditation and financial assurance of PEOs. They discussed the services and benefits provided by PEOs, including presentation of scenarios in which a PEO may be beneficial or cost effective to business owners and the shared risk and fiduciary responsibility between the employer and the PEO. They also compared an HRO and a PEO. The course was informative and interactive.

The Employee Benefits Committee is planning several interesting seminars and presentations in the coming year. Please look for further information in future Chapter newsletters. Our events are also posted on the NYSSCPA website.

Please feel free to reach out to co-chairs Suzanne Breit at sbreit@horanmm.com or Felicia Paura at fpaura@sheehancpa.com with any questions. We also welcome new members to our committee – our next meeting will be held on Monday, December 14 at 8 a.m. at the Paradise Diner in Hauppauge.

Committee Reports:

Members in Industry

On the morning of Thursday, November 12 the Members in Industry committee met jointly with the Nassau Chapter CFO committee for a Healthcare/Affordable Care Act Update hosted by Wells Fargo in Melville. Speakers were Sr. Vice President **Christopher Brady**, Chief Compliance Officer **Dennis Fiszer**, and Vice President- Senior Services **Randy Frey**, all from Hub International Insurance.

Next up: The committee's Wednesday, December 16 morning meeting is back in Islandia at Empire National Bank. **Paul Becht,** CPA and **Tom Caner,** CPA, both of Baker Tilly Virchow Krause, LLP, will present the Annual GAAP Update. There is no fee for this session.

The first meeting of 2016 will be held on January 20 in Islandia at Empire National Bank. Speaking at our Annual Tax Update will be **Ernie Smith**, CPA/ABV/CFF, CVA, CFE and **John M. Spatola**, CPA/ABV/CFF, CVA, CFE from Nawrocki Smith LLP. Tthey will also cover remaining material from our October meeting, specifically the last section of the presentation, Managing to Maximize Value in an Acquisition. There is no fee for this session.

Our morning meetings start promptly at 8 a.m. and end promptly at 10 a.m. All sessions earn two CPE credits. Please bring $10 payment for joint sessions with the Nassau CFO committee but all other sessions are free!

Contact Janet Verneuille at JVerneuille@empirenb.com to get on the committee mailing email list, for more information, or to offer suggestions for future sessions and speakers.

UPCOMING MEETINGS

2015
- Wednesday, Dec. 16

2016
- Wednesday, Jan. 20
- Thursday, Feb. 11
- Wednesday, Mar. 16
- Wednesday, Apr. 20
- Wednesday, May 18

Committee Report:

Accounting & Auditing

On November 7, the 15th Annual Joint Nassau/Suffolk Chapter Accounting & Auditing Conference was held at the Upsky Hotel in Hauppauge. **Michael Joy** and **Paul Becht**, co-chairmen of the Suffolk Chapter A&A Committee, once again joined forces with the Nassau Chapter A&A Committee and did a great job organizing the event.

The Suffolk and Nassau A&A committees met during the summer to brainstorm for possible topics and speakers that might be of interest to registrants of the conference. By September, the list of topics and speakers was finalized and an agenda was created for the conference. And of course, marketing of the event began.

Each year the A&A Committees try to focus on the hot button accounting topics that their constituents need to be familiar with to properly service their clients. This year's conference started off with a session on new GAAP and GAAS pronouncements, led by **George Victor**, and ended with a compilation and review services refresher, presented by **Mike McMurtry**. Breakout sessions included an employee benefit planning update presented by **Tina Isbitsky** and **James Holland**, a not-for-profit update presented by **Patrick Yu** and **Valerie Jones**, and a construction accounting refresher presented by **Livingstone Moyo**.

In addition, **Jeffrey Yonkers** moderated a panel of lenders consisting of **John Pollock, Robert Schepis, Neil Seiden** and **Davi Tserpelis**. The conference chairs included a "banker panel" in the past and each year the conference has enjoyed seeing some new faces and getting different points of views on the current lending environment.

Empire National Bank and APS Pension & Financial Services were gracious sponsors of the conference.

Overall, the event was a success. Approximately 80 CPAs took part and the A&A committees hope to continue their CPE sessions throughout this fiscal year.

Mark Your Calendar...

DECEMBER 11, 2015
21st Anniversary Toys for Tots Drive. Details on page 12.

DECEMBER 12 2015
Suffolk Chapter Annual Tax Conference. Details on page 13.

DECEMBER 16, 2015
Members in Industry meeting: Annual GAAP Update. Details on page 9.

JANUARY 12, 2016
Forensic & Valuation Services meeting. Details on page 7.

JANUARY 20, 2016
Members in Industry meeting: Managing to Maximize Value in an Acquisition. Details on page 9.

FEBRUARY 11, 2016
Members in Industry meeting. Details TBA.

MARCH 16, 2016
Members in Industry meeting. Details TBA.

APRIL 20, 2016
Members in Industry meeting. Details TBA.

MAY 18, 2016
Members in Industry meeting. Details TBA.

For up-to-the-minute chapter activities:
www.nysscpa.org

Search for the Suffolk Chapter under "About Us"

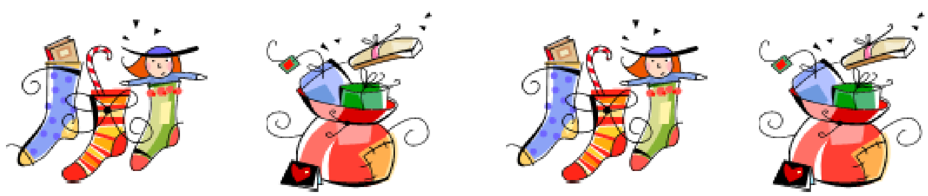
Committee Chairs!
Make sure to get all future meeting dates to Amanda Sexton at asexton@avz.com.

Planning for the Holidays…

The Young CPAs Committee proudly announces the

21st 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 were distributed in the beginning of November.

The ceremonial pick up of the toys by the USMC is scheduled for
FRIDAY, DECEMBER 11TH
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

Annual Tax Update...

Suffolk Chapter Annual Tax Conference

Saturday, December 12, 2015
8:30 a.m. – 4:30 p.m. (Check in at 8:00 a.m.)

at Melville Marriott Long Island
1350 Old Walt Whitman Road, Melville

TOPICS:
Federal and state updates
Tangible property regs
Smarter social security
Affordable Care Act
Qualified plans for closely-held businesses
And much more...

8 CPE Credits

For more information:
Contact Elizabeth Vuozzo
(631) 870-3906, evuozzo@fuoco.com

NYS SOCIETY OF CPAs
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PRESIDENT
Felix Russo, CPA
Charles A. Barragato & Co., LLP
700 Veterans Memorial Hwy.
Suite 215
Hauppauge, NY 11788
Tel: (631) 724-7900
Fax: (631) 724-7975
frusso@cabcpa.com

PRESIDENT-ELECT
Brian Michels, CPA
Sheehan & Company CPAs, PC
165 Orinoco Drive
Brightwaters, NY 11718
Tel: (631) 665-7040
Fax: (631) 665-7014
bmichels@sheehancpa.com

VICE PRESIDENT
Amanda Sexton, CPA/ABV, CFE
Albrecht, Viggiano, Zureck & Co.
25 Suffolk Court
Hauppauge, NY 11788
Tel: (631) 434-9500
Fax: (631) 434-9518
asexton@avz.com

TREASURER
Melissa Hicks, CPA
Baker Tilly Virchow Krause, LLP
125 Baylis Road
Melville, NY 11747
Tel: (631) 752-7400
Fax: (631) 752-1742
melissa.hicks@bakertilly.com

SECRETARY
John Hermus, CPA
Sheehan & Company CPAs, PC
165 Orinoco Drive
Brightwaters, NY 11718
Tel: (631) 665-7040
Fax: (631) 665-7014
jhermus@sheehancpa.com

IMMEDIATE PAST PRESIDENT
Elizabeth A. Vuozzo, CPA
Fuoco Group LLP
200 Parkway Drive South
Suite 302
Hauppauge, NY 11788
Tel: (631) 870-3906
Fax: (631) 870-3956
evuozzo@fuoco.com

Suffolk Chapter Board & Committees

EXECUTIVE BOARD
Frank Giambruno, CPA
Gabriel & Sciacca CPAs LLP
(516) 364-7090
fgiambruno@gscpasllp.com

Michael T. Joy, CPA
Raich Ende Malter & Co., LLP
(516) 228-9000 | mjoy@rem-co.com

Kenneth Laks, CPA
Albrecht, Viggiano, Zureck & Co., PC
(631) 434-9500 | klaks@avz.com

Thomas S. Pirro, CPA
Thomas Pirro, CPA
(631) 868-3212 | tpirrocpa@optonline.net

Joel Schleifer, CPA
Perlman, Schleifer, Perrone, CPAs
(631) 586-1000 | theschleif@aol.com

Janet T. Verneuille, CPA
Empire National Bank
(631) 881-5380 | jverneuille@empirenb.com

ACCOUNTING & AUDITING
Paul Becht, CPA
Baker Tilly Virchow Krause, LLP
(631) 719-3380 | paul.becht@bakertilly.com

Michael T. Joy, CPA
Raich Ende Malter & Co., LLP
(516) 228-9000 | mjoy@rem-co.com

COOPERATION WITH ATTORNEYS
Matthew Ryan, CPA
Albrecht, Viggiano, Zureck & Co., PC
(631) 434-9500 | mryan@avz.com

COOPERATION WITH BANKERS & OTHER CREDIT GRANTORS
Danielle Schadler, CPA
Bethpage Federal Credit Union
(516) 349-6887
dschadler@bethpagefcu.com

COOPERATION WITH EDUCATIONAL INSTITUTIONS
Melissa Hicks, CPA
Baker Tilly Virchow Krause, LLP
(631) 719-3223
melissa.hicks@bakertilly.com

Veronica Valdez, CPA
Baker Tilly Virchow Krause, LLP
(631) 719-3316
veronica.valdez@bakertilly.com

CONSTRUCTION CONTRACTORS & REAL ESTATE
Brian Michels, CPA
Sheehan & Company CPAs, PC
(631) 665-7040
bmichels@sheehancpa.com

EMERGING TECHNOLOGIES
Glenn Reed, CPA
Vehicle Tracking Solutions
(631) 586-7400
glenn.reed@vehicle.tracking.com

EMPLOYEE BENEFITS
Suzanne Breit, CPA
HMM, CPAs LLP
(631) 265-6289 | sbreit@horanmm.com

Felicia Paura, CPA
Sheehan & Company CPAs, PC
(631) 665-7040 | fpaura@sheehancpa.com

ESTATE/FINANCIAL PLANNING
Seymour Goldberg, CPA, MBA, JD
Goldberg & Goldberg, P.C.
(516) 222-0422
info.goldbergira@gmail.com

FORENSIC AND VALUATION SERVICES
Pasquale Rafanelli, CPA, CVA, CBA, CFE
Grassi & Co.
(516) 336-2415
prafanelli@grassicpas.com

John Spatola, CPA/ABV/CFF, CVA, CFE
Nawrocki Smith
(631) 543-1333 | jspatola@nsllpcpa.com

GENERAL TAXATION
Kenneth Laks, CPA
Albrecht, Viggiano, Zureck & Co., PC
(631) 434-9500 | klaks@avz.com

Elizabeth A. Vuozzo, CPA
Fuoco Group, LLP
(631) 360-1700 | evuozzo@fuoco.com

GOLF OUTING
John C. DeFalco, CPA
Sheehan & Company CPAs, PC
(631) 665-7040 | jdefalco@sheehancpa.com

Robert T. Quarté, CPA
Albrecht, Viggiano, Zureck & Co., PC
(631) 434-9500 | rquarte@avz.com

MANAGEMENT OF AN ACCOUNTING PRACTICE
Lawrence Lucarelli, CPA
Albrecht, Viggiano, Zureck & Co., PC
(631) 434-9500 | llucarelli@avz.com

MEMBERS IN INDUSTRY
Ernest Patrick Smith, CPA/ABV/CFF, CVA, CFE
Nawrocki Smith
(631) 543-1333 | esmith@nsllpcpa.com

Janet T. Verneuille, CPA
Empire National Bank
(631) 881-5380 | jverneuille@empirenb.com

MEMBERSHIP
Felix Russo, CPA
Charles Barragato & Co., LLP
(631) 724-7900 | frusso@cabcpa.com

NEXTGEN (YOUNG CPA)
John Hermus, CPA
Sheehan & Company CPAs, PC
(631) 665-7040 | jhermus@sheehancpa.com

William Huether, CPA
Sheehan & Company CPAs, PC
(631) 665-7040
whuether@sheehancpa.com

NOMINATING
Elizabeth A. Vuozzo, CPA
Fuoco Group LLP
(631) 870-3906 | evuozzo@fuoco.com

NOT-FOR-PROFIT & GOVERNMENT ACCOUNTING & AUDITING
Kenneth R. Cerini, CPA
Cerini & Associates, LLP
(631) 582-1600
kenc@ceriniandassociates.com

Joel Schleifer, CPA
Perlman, Schleifer, Perrone, CPAs
(631) 543-6660 | theschleif@aol.com

PUBLIC RELATIONS
Felix Russo, CPA
Charles Barragato & Co., LLP
(631) 724-7900 | frusso@cabcpa.com

SMALL BUSINESS
Deborah Werner, CPA
Deborah Werner, CPA
(631) 321-6760 | dwernercpa@yahoo.com

SPONSORSHIP
Thomas S. Pirro, CPA
Thomas S. Pirro, CPA PC
(631) 472-7637 | tpirrocpa@optonline.net

STATE SOCIETY DIRECTOR REPRESENTING SUFFOLK
Paul Becht, CPA
Baker Tilly Virchow Krause, LLP
(631) 719-3380 | paul.becht@bakertilly.com

Fun and Games – Holiday Trivia

1. Which holiday is known as the Festival of Lights?
- A. Christmas
- B. Hanukkah
- C. Kwanzaa

2. What is the name of The Grinch's dog?
- A. Spot
- B. Crunch
- C. Max

3. Instead of putting out cookies and milk for Santa, what do German children do?
- A. Write a thank you note to Santa for the gifts
- B. Leave a present under the tree for Santa
- C. Leave out shoes to be filled with candy

4. What do The Chipmunks want for Christmas?
- A. Recording contract
- B. Two front teeth
- C. Nuts

5. Which of the following is not a principle of Kwanzaa?
- A. Creativity
- B. Honesty
- C. Responsibility

6. Why can't Ralphie have a Red Ryder BB gun in "A Christmas Story?"
- A. He'll shoot his eye out.
- B. It's too expensive.
- C. He's getting a decoder ring instead.

Answers: 1-B | 2-C
3-C | 4-B | 5-B | 6-A

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Newsletter Editor:
Amanda Sexton, CPA/ABV, CFE
Albrecht, Viggiano, Zureck & Co.
asexton@avz.com

Design/Layout:
Flo Federman
Marcum LLP
flo.federman@marcumllp.com

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Get Involved with NYSSCPA Suffolk 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:

___ Accounting & Auditing
___ Community Affairs
___ Construction Contractors
___ Cooperation with Attorneys
___ Cooperation with Bankers and Other Credit Grantors
___ Cooperation with Educational Institutions
___ CPE/Professional Development
___ Emerging Technologies
___ Employee Benefits
___ Estate/Financial Planning
___ Forensic and Valuation Services
___ General Taxation
___ Golf Outing
___ Management of Accounting Practice
___ Members in Industry
___ Membership Recruitment
___ NextGen (Young CPAs)
___ Not-for-Profit & Government
___ Public Relations
___ Real Estate & Construction
___ Small Business

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Please forward your response to: Felix Russo, CPA | frusso@cabcpa.com
Charles A. Barragato & Co., LLP | 700 Vets Highway, Suite 215 | Hauppauge, NY 11788

LOOK FOR THE NEXT ISSUE OF THE SUFFOLK CHAPTER NEWSLETTER IN JANUARY!