

## President's Message



**MELISSA  
 HICKS**

With the October 15th deadline past us, hopefully everyone has had a chance to enjoy the fall weather, the festivities of Halloween, and spend some much needed time with family and friends. I cannot believe that we are now in full swing for the

holidays. Where has the time gone?

October was a very busy month for for me personally. First, I welcomed a new baby boy into my family. It is such a joy to bring a new life into this world. I have to thank both Amanda Sexton (past president) and John Hermus (president-elect) for helping filling in for me at the recent board meeting and helping with events that are currently in progress. I am so thankful for you both and for the entire board's support.

The Suffolk Chapter was also very busy in October, with our all-day Members in Industry Affordable Care Act Update and their Annual Webcast, the 21st Annual East End/ NextGen Run for Ridley, our annual Student Night, which was held at Dave &

Busters this year, and our Next Gen Golf outing, which was rescheduled to October due to weather in September. Our committees are so committed to holding these events to benefit our members and each and every event is always a successful; thank you to our fearless leaders.

November is packed with exciting social and technical events. I encourage our members to review the details of these upcoming events in this newsletter and attend as many as you can. We are very excited to hold our Annual Town Hall event on November 29 at the Irish Coffee Pub in East Islip. We will have NYSSCPA officers here to join us and discuss current issues within our profession.

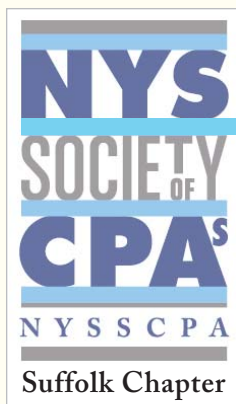
If you haven't sensed my theme, this is the season for giving thanks. I would like to wish everyone a happy and safe Thanksgiving!

We hope you enjoy this issue. Please send me your feedback, comments and suggestions to [mhicks@centralnassau.org](mailto:mhicks@centralnassau.org).

*– Melissa Hicks*

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# 2017 TCJA: Meals & Entertainment Changes

By Ken Laks, Albrecht, Viggiano, Zureck & Company, P.C.

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General Taxation

Golf Outing

Members in Industry

Membership

NextGen

Nominating

Not-For-Profit & Government

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Public Relations

Small Business

Sponsorship

To contact a committee chair,  
see page 14.

The Tax Cuts and Jobs Act of 2017 (TCJA) was signed into law by the president on December 22, 2017 with most of the changes effective for the tax year beginning January 1, 2018. One of the changes that will have a big impact on business is the change to the deductibility of meals and entertainment.

Prior to the TCJA, 50% of business meals and entertainment and 100% of de minimis meals provided to employees for the convenience of the employer could be deducted. Under the new tax law most entertainment expense is no longer deductible, such as sporting events, theater tickets golf club dues just to name a few, except as mentioned below.

There are no changes to the following:

- 1) 50% of business meals (for meetings and travel) still deductible.
- 2) 100% deduction allowed for employee recreation such as Christmas party, annual picnic or a summer outing)
- 3) 100% deduction still allowed for expenses treated as compensation to employees or issued in income of independent contractors.
- 4) Meals in office during meetings of employees, stockholders, agents or directors still 50% deductible

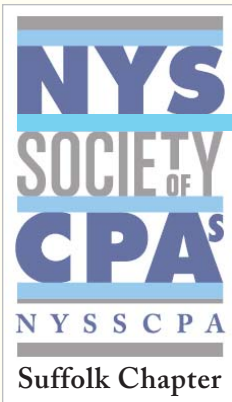


- 5) Meals at a seminar or conference still 50% deductible
- 6) Meals offered to the public for free at a seminar still 100% deductible.

Starting in 2018:

- 1) Meals provided for the convenience of the employer and meals provided to employees occasionally and overtime employee meals with only be 50% deductible. After 2025 these items will be nondeductible.
- 2) Water, coffee and snacks at the office will only be 50% deductible.
- 3) Entertainment other than #2 above now non deductible.

There is still further clarification to be released but one should consult their tax advisors as this is a big change to a very extensively used deduction.



## 23rd Annual Young Professionals Golf Outing

On Monday, October 22, the NextGen Committee hosted its 23rd Annual Young Professionals Golf Outing. The outing was originally planned for September 25th but was rescheduled due to poor weather conditions.

The event was once again held at the Willow Creek Golf and Country Club in Mount Sinai with approximately 50 golfers enjoying the green. The scramble format of the outing allowed for a team effort to compete for lowest score of the day.

The outing offered several hole-in-one prizes including a \$10,000 cash prize and travel packages. Golfers were able to take advantage of our infamous “beat-the-hack” competition for a chance at doubling their raffle tickets for the after-game raffle prizes. The competition was quite the challenge with this year’s “hack” **John Manley**, Controller at Roux Associates, Inc.

Once the game concluded, all golfers were welcomed into the clubhouse for a generous buffet spread and the opportunity to try their luck at fantastic raffle prizes, including but not limited to, televisions, speakers, a soundbar, Apple watch series 3, Weber grill, and many more. Awards were given out for lowest team score, longest drive, and closest to the pin.

More importantly, the outing raised over \$1,200 for this year’s Toys for Tots drive.

The committee extends its gratitude to **Jeff Leibowitz** from Atlantic Agency for once again providing the insurance sponsorship for our hole-in-one prizes. Our appreciation and thanks to our event sponsors:

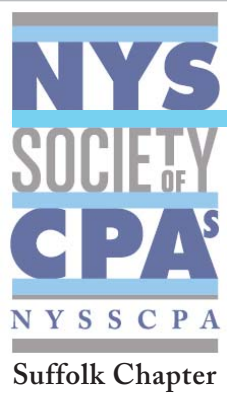
### *BRONZE SPONSORS*

- Albrecht, Viggiano, Zureck & Co., PC
- BDO
- Empire National Bank
- Marcum LLP
- Sheehan & Company, CPA, PC

### *TEE SPONSORS*

- Markowitz, Fenelon & Bank
- Premier Payroll Solutions

We’d also like to thank all firms and organizations that provided giveaways to our golfers, which included BBQ utensils, pens, mints, backpacks, water bottles, and golf divot tools.



## Student Night

On Thursday, October 25th, the NYSSCPA Suffolk, in conjunction with the Suffolk NextGen Committee, hosted their annual “Student Night” at Dave & Busters in Islandia. The event was structured to provide students an opportunity to meet some of the leadership of NYSSCPA Suffolk, while learning more about the accounting profession and potential employment opportunities within.

The event began at 6:30pm and opened up with presentations from Bob Huether (Executive Board Member – Suffolk Chapter), Bill Huether (Treasurer – Suffolk Chapter), and Joel Ackerman (Executive Board Member – Suffolk Chapter), who discussed the NextGen Committee and the day in the life of an audit professional, the differences between public and private accounting, and a day in the life of a tax professional, respectively.

Darryl Jackson, NYSSCPA Director of Membership, also attended and gave a brief presentation on the importance of membership and how becoming a member of the NYSSCPA can help shape a career in accounting.



John Hermus, Darryl Jackson, Joel Ackerman, Sean Kelly, Bob Huether, Bill Huether

In addition, Jeffrey Sampson from Becker CPA raffled off a set of free CPA flash cards to one lucky student and gave a presentation to the students on the Uniform CPA Examination and the recent changes that students can expect as they begin to take the exam in the near future.

Subsequent to the presentations, there was time for students to network with professionals of various local accounting firms to discuss their interests and to ask any questions that they may have.

There was approximately 60 individuals in attendance, including about 40 students from Stony Brook University, St. Joseph’s College, Suffolk Community College, SUNY Old Westbury and Hofstra University.

The NYSSCPA Suffolk Chapter would like to thank our sponsors: AVZ; Sheehan & Company, CPA, P.C.; Schwartz & Company LLP; Giambalvo, Stalzer & Company, CPA, P.C.; Markowitz, Fenelon & Bank LLP; Jones, Little & Company LLP; and Robert Half for their participation and for making this year’s event a great success.



## *Committee Report:* **Members in Industry**

*The Suffolk Chapter NYSSCPA Members in Industry committee meets monthly from September through May. We welcome CPAs across all industries and practices. Our morning meetings start and end promptly, from 8 to 10 a.m. There are no entry fees and meetings earn two CPE credits. For more information: Janet Verneuille, [JVerneuille@empirenb.com](mailto:JVerneuille@empirenb.com).*

During October the NYSSCPA Members in Industry committee hosted a meeting covering Current State of Healthcare coupled with Worker's Compensation, Federal and State Department of Labor Issues, and Unemployment Insurance. Both speakers, **Anthony Cardona**, President of Cardona & Company, and **Bob Arnold, Jr.**, President of Arnold Standard Risk Services, Inc. provided useful insights. Thanks for speaking to our group!



A joint Nassau Suffolk event, the annual webcast of the Business and Industry Full Day Conference, was held on October 17 at Empire National Bank in Islandia. Turnout this year was higher than usual, and presenters were said to have proficiently covered a wide array of topics.

### **Projected Meeting Dates: *Mark your calendar now!***

**Wednesday, November 14, 8-10 a.m.**

**Joint Meeting with Nassau Chapter CFO Committee: Blockchain 101**

**Speaker:** Richard Gordon, Blockchain Solution Sales, IBM Corporation.

Hosted by Marcum LLP, 10 Melville Park Road, Melville.

**[REGISTER HERE.](#)**

**Wednesday, December 19, 8-10 a.m.**

**Annual GAAP Update**

**Speaker:** Paul Becht, Margolin, Winer & Evens LLP

Hosted by Empire National Bank, 1707 Veterans Highway, Islandia.

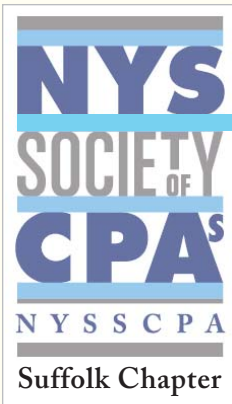
**[REGISTER HERE.](#)**

**Wednesday, January 16, 8-10 a.m.**

**Annual Tax and Economic Update**

**Speakers:** Ernest Patrick Smith & John Spatola, Nawrocki Smith, LLP

Hosted by Empire National Bank, 1707 Veterans Highway, Islandia.



## Mark Your Calendar...

**NOVEMBER 9, 2018**

Annual A&A Conference. Details on page 7.

**NOVEMBER 10, 2018**

Annual Tax Conference. Details on page 8.

**NOVEMBER 14, 2018**

Members in Industry meeting: Blockchain 101. Details on page 5.

**NOVEMBER 27, 2018**

Income for Life, Part 1: Fundamentals of Retirement Income Planning. Details on page 9.

**NOVEMBER 27, 2018**

Income for Life, Part 2: Converting Your Savings to Income. Details on page 10.

**NOVEMBER 29, 2018**

Annual Town Hall Meeting. Details on page 11.

**DECEMBER 14, 2018**

Annual Toys for Tots Pick-up. Details on page 12.

**DECEMBER 18, 2018**

Annual Ethics Update. Details on page 13.

**DECEMBER 19, 2018**

Members in Industry meeting: Annual GAAP Update. Details on page 5.

**JANUARY 16, 2019**

Members in Industry meeting: Annual Tax and Economic Update. Details on page 5.

For up-to-the-minute  
NYSSCPA Suffolk Chapter activities  
[CLICK HERE](#)

**Committee Chairs!**  
Make sure to get all  
future meeting dates to  
Ken Laks at [klaks@avz.com](mailto:klaks@avz.com)

## Annual A&A Education...

**EVERYTHING YOU NEED TO KNOW THIS FALL!**



### **Joint Nassau/Suffolk Accounting & Auditing Conference**

**Friday, November 9, 2018**

**8:30 a.m. – 4:50 p.m.**

Radisson Hotel Hauppauge – Long Island  
110 Vanderbilt Motor Parkway, Hauppauge

Members: \$175

Non-Members: \$250

#### **Construction Accounting Refresher**

Thomas H. Engelhardt, CPA, PFS, CMA, Marks Paneth LLP  
Georgia Stamelos, CPA, Marks Paneth LLP  
Joseph Talluto, CPA, Marks Paneth LLP

#### **Not-for-Profit Update**

Ellen M. Labita, CPA, Baker Tilly Virchow Krause, LLP  
Jennifer Calabrese, CPA, Baker Tilly Virchow Krause, LLP  
Matthew Spiegel, CPA, Baker Tilly Virchow Krause, LLP

#### **Revenue Recognition & Peer Review**

Salvatore A. Collemi, CPA, Collemi Consulting &  
Advisory Services

#### **GAAP/GAAS Update**

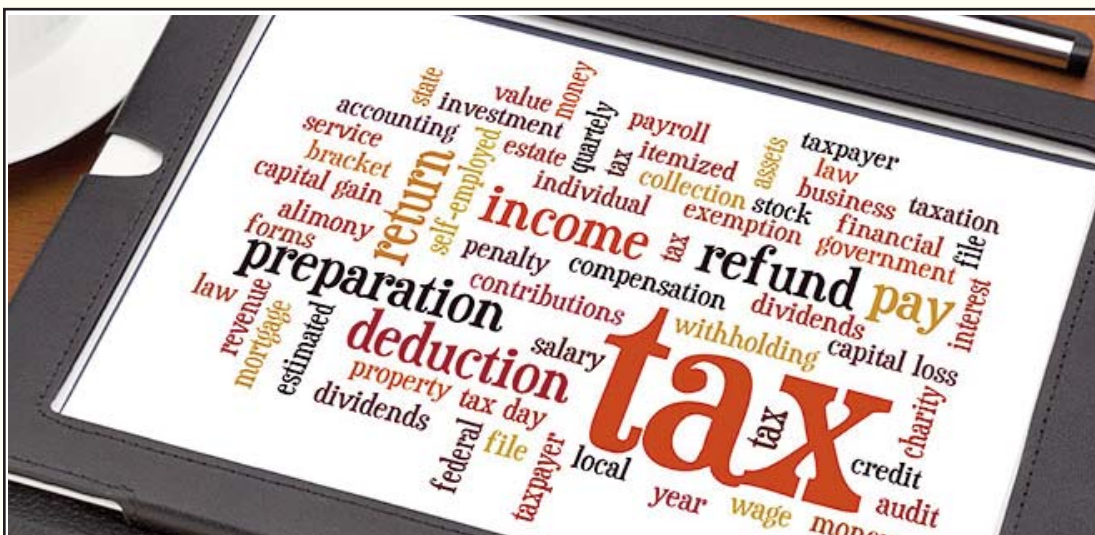
George I. Victor, CPA, Giambalvo, Stalzer & Company,  
CPAs, P.C.

**8 CPE credits (4 accounting, 4 auditing)**

**RSVP HERE**

or call (800) 537-3635

# Annual Tax Conference...



## NYSSCPA Suffolk Annual Tax Conference

**Saturday, November 10, 2018**  
**8:30 a.m. to 4:30 p.m.** (check in at 8 a.m.)  
 at Hyatt Regency Long Island  
 Wind Watch Golf Club

### Topics:

- |                    |                    |
|--------------------|--------------------|
| Federal Tax Update | Estate Planning    |
| NYS Tax Update     | Cybersecurity      |
| Tax Collections    | Wayfair Decision & |
| Section 199A       | State Nexus Issues |

**8 CPE credits (taxation)**

**[RSVP HERE](#)**  
 For more information: Joel Ackerman, joel@autocpa.net



# Retirement... Part 1

The NYSSCPA Employee Benefit Committee invites you:



## **Income for Life** *Session 1*

### **The Fundamentals of Retirement Income Planning and Social Security in Depth**

**Tuesday, November 27**

**8:30 to 11:30 a.m.**

(registration at 8:00 a.m.)

at Adelphi University Hauppauge Center  
55 Kennedy Drive, Hauppauge

**Speaker:**

Joe DiSalvo ChFC, AIF  
Quest Capital and Risk Management, Inc.

Free breakfast!

Thanks to our venue sponsor:  
**Quest Capital and Risk Management, Inc.**

**Free! 3 CPE credits** (course code 29082908)

**RSVP HERE**

Or contact Felicia Paura, [fpaura@sheehancpa.com](mailto:fpaura@sheehancpa.com)

## Retirement... Part 2

The NYSSCPA Employee Benefit Committee invites you:



### **Income for Life** *Session 2*

#### **Converting Your Savings to Income and Taxes in Retirement**

**Tuesday, November 27**

**1:30 to 4:30 p.m.**

(registration at 1:00 p.m.)

at Adelphi University Hauppauge Center  
55 Kennedy Drive, Hauppauge

**Speaker:**

Joe DiSalvo ChFC, AIF  
Quest Capital and Risk Management, Inc.

Free lunch! Thanks to Tom Steinle of **AssetMark**.

Thanks to our venue sponsor:  
Joe DiSalvo, **Quest Capital and Risk Management, Inc.**

**Free! 3 CPE credits** (course code 29086907)

**RSVP HERE**

Or contact Felicia Paura, [fpaura@sheehancpa.com](mailto:fpaura@sheehancpa.com)

## Hear Ye... Hear Ye...

The NYSSCPA Suffolk Accounting & Auditing Committee invites you to



### **NYSSCPA Town Hall Meeting: State of the Accounting Profession**

**Thursday, November 29, 2018**

**8:00 to 10:00 a.m.**

at Irish Coffee Pub

131 Carleton Avenue, East Islip

Please join us for our annual Town Hall Meeting at which we will have the opportunity to hear from NYSSCPA officers about the Society and its current policies and to learn more about what's trending within the accounting profession.

*Includes hot breakfast.*

**Free! | 2 CPE credits** (advisory service; course code 42082923)

**RSVP HERE**

Or contact Amanda Sexton, [asexton@prattbrothers.com](mailto:asexton@prattbrothers.com)

## Planning Ahead for the Holidays...

The NYSSCPA Suffolk NextGen Committee  
proudly announces the

# 24th Anniversary 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.

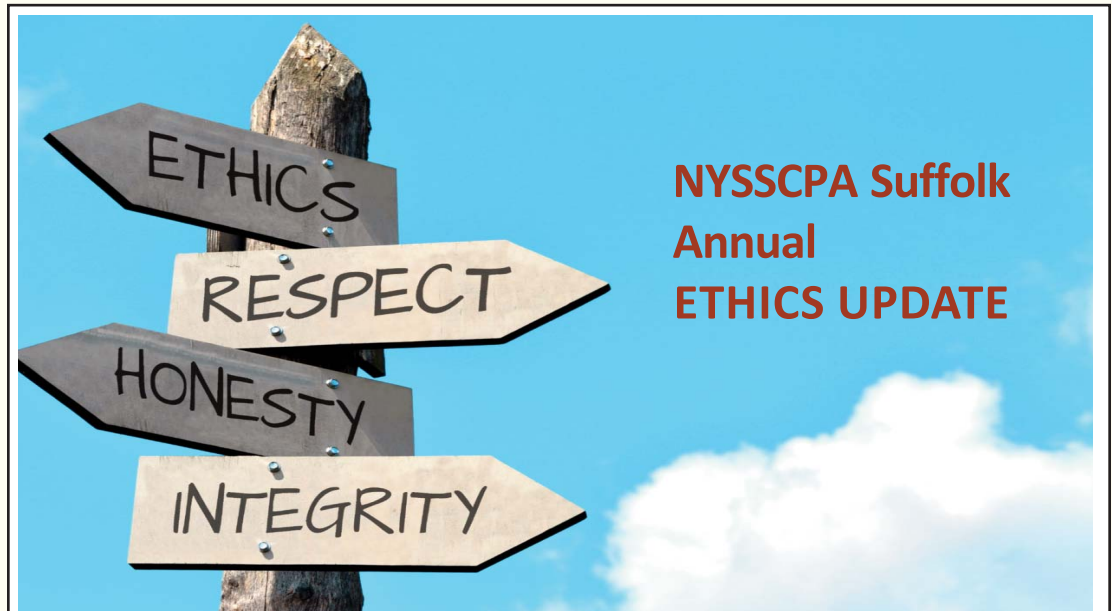
Promotional materials and drop-off boxes will be available in the beginning of November.

The ceremonial pick up of the toys by the USMC is scheduled for **FRIDAY, DECEMBER 14<sup>TH</sup>** 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 Ethics Update...



**NYSSCPA Suffolk  
Annual  
ETHICS UPDATE**

**Tuesday, December 18, 2018**

**6:00 to 8:00 p.m.**  
(registration at 6 p.m.)

at the Irish Coffee Pub  
131 Carleton Avenue, East Islip

Please join us for our annual Ethic Training,  
with this year's speaker, **Renee Rampulla**.

**2 CPE credits**

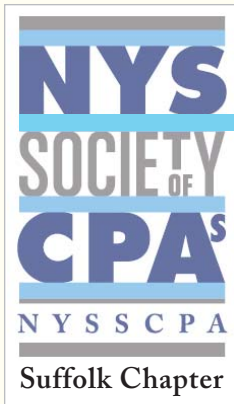
*Includes buffet dinner, drinks, and networking.*

**\$50 Members | \$75 Non-members**

**RSVP HERE**

For information: John Hermus, [jhermus@sheehancpa.com](mailto:jhermus@sheehancpa.com)





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*The NYSSCPA Suffolk Chapter has a few committees looking for a chair! Contact Melissa Hicks for info on:*

- EMERGING TECHNOLOGIES
- ESTATE/FINANCIAL PLANNING
- MANAGEMENT OF AN ACCOUNTING PRACTICE
- SMALL BUSINESS

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[asexton@prattbrothers.com](mailto:asexton@prattbrothers.com)

## Fun and Games – Sudoku

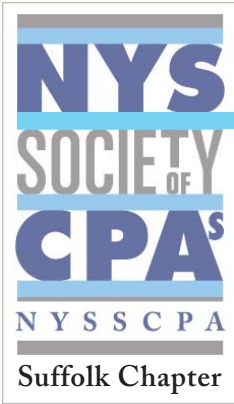
The objective is to fill the grid with digits (1-9). Each digit appears only one in each column, row, and the nine 3×3 subgrids.

<b>6</b>		<b>7</b>		<b>9</b>	<b>4</b>		<b>5</b>	<b>8</b>
				<b>7</b>				
<b>9</b>	<b>3</b>		<b>1</b>					
	<b>4</b>		<b>9</b>		<b>5</b>		<b>2</b>	
<b>5</b>			<b>8</b>		<b>7</b>			<b>9</b>
	<b>7</b>		<b>4</b>		<b>3</b>		<b>1</b>	
					<b>2</b>		<b>9</b>	<b>6</b>
				<b>4</b>				
<b>7</b>	<b>6</b>		<b>5</b>	<b>3</b>		<b>4</b>		<b>1</b>

SOURCE: merriam-webster.com

SOLUTION:

7	6		5	3		4		1
3	9	8	2	4	1	5	7	2
4	5	1	7	8	2	3	9	6
2	7	9	4	6	3	8	1	5
5	1	3	8	2	7	6	4	9
8	4	6	9	1	5	7	2	3
9	3	4	1	5	8	2	6	7
1	8	5	2	7	6	9	3	4
6	2	7	3	9	4	1	5	8



# Get Involved with NYSSCPA Suffolk

## COMMITTEE SERVICE APPLICATION



Here's a way to get involved with NYSSCPA Suffolk and help make a difference! Please rank the top 3 committees in which you have an interest:

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

**Please forward your response to:**  
Melissa Hicks, CPA: (516) 822-6111; [mhicks@centralnassau.org](mailto:mhicks@centralnassau.org)

## 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
- informational seminars
- networking events
- charitable events
- technical workshops

**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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