



Journal of the CPA Practitioner

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with working dinner

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UPDATE...FROM THE NCCPAP PRESIDENT



ANDREW L. HULT, CPA

In 2009, NCCPAP had a number of achievements and challenges. One of our shining successes was the Participation with the State Board of Accountancy in reshaping the definition of CPA Competency in New York State. On the other hand, membership development remained slow and disappointing. With this in mind, my objectives for the coming year are twofold. First, I and all of the NCCPAP committee members, directors and officers will continue striving to serve you and the CPA profession. Second, NCCPAP will seek a new path to grow its membership.

I have requested that each committee revisit its mission statements, and state specific objectives for the future that reflect NCCPAP's commitment to service of the profession and its members. These endeavors are in the formative stages. To give you a sense of the matters under consideration, look at the following:

- The MAP Committee, chaired by Ken Hauptman, is considering developing a range of pragmatic, effective tools and programs to assist practitioners who wish to grow their practices in size and profitability.
- The Membership Committee, chaired by Alan Feldstein, will look into the feasibility of changing our membership unit from firm to individual.
- In Peer Review, Khozem Master and his committee are evaluating the prospect of having NCCPAP become qualified to administer peer review in New York State, so that we can better serve the hundreds of NCCPAP members who had not previously been peer reviewed but will need to be within the next year or two.
- In Education, chairs Harold Ogulnick and Paula Sheppard are preparing an expanded series of CPE courses.
- Working with Marc Fox, Treasurer, a budget subcommittee is working to strengthen our financial picture so that we have more flexibility to serve you.
- Frimette Kass, Editor of the *Journal of the CPA Practitioner*, has obtained an International Standard Serial Number for this journal and is making improvements to enhance the pertinence of our publication to our practices.

In summary, there is tremendous energy and initiative flowing from each committee. It's exhilarating!

Turning back to membership development, NCCPAP needs your assistance. Bring a friend—or a whole lot of friends—to the next NCCPAP National and/or chapter meeting! Introduce them to NCCPAP by passing along this publication! In the past, your referrals have proven to be the best resource for increasing membership. The strength of our association begins with YOU!

In closing, I invite your insights and recommendations. My telephone number is 516-565-1702 and my e-mail address is alhult@alhcompany.com. Alternatively, you can contact committee members, our directors and/or officers. They are listed on page 2. We are here for YOU!

Andrew L. Hult, CPA

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**Nominating Committee
Seeks Candidates for Election
to NCCPAP Board of Directors**

The Nominating Committee of NCCPAP consists of three representatives from the general membership, Carol Markman, CPA, Dennis Scott, CPA and Jeff Winer, CPA; and two representatives from the Board of Directors, Robert Goldfarb, CPA and Paula Sheppard, CPA. There are two advisors, Fred Bachmann, CPA and Karen Giunta.

The Committee is seeking suggestions as to who should serve on the Board of Directors. If you know of anyone, or are interested yourself, please fill out the information below and send it to NCCPAP. Election to the Board is both an honor and a responsibility. The main responsibilities include attendance at all NATIONAL board meetings (4 per year), addressing issues affecting NCCPAP members and the CPA profession and participation on professional committees.

Return to: Nominating Committee Chair
NCCPAP, 22 Jericho Turnpike, Ste. 110, Mineola NY 11501

Dear Nominating Committee,
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Small Business Fraud

by Debra A. Kinsler, CPA, Gruver, Zweifel & Scott LLP

Small businesses are much more vulnerable to fraudulent activities than big businesses, and thus actually suffer greater losses because of them. Also, if fraud is being committed and left undetected, it can continue for many years. Here is some insight as to what fraud is, as well as why and how it occurs.

Fraud can simply be defined as intentionally misrepresenting the facts for gain at someone else's expense. In the small business world, it ultimately means stealing. It can be accomplished through actually stealing cash or inventory, either directly or indirectly, or in other ways such as claiming overtime when the hours have not been worked, inflating expense reports, or taking kickbacks from suppliers. These types of activities, if continuous and significant enough, can be very detrimental to most small businesses.

Most frauds committed in a small business are perpetrated by those who are least expected to do it. Good people will commit fraud, and are motivated by reasons such as financial difficulties, high medical bills, divorce or other legality. Others just spend money beyond their means. There are also the rebels who ignore rules for the sake of it, and those who are just plain greedy. For others, it may be an addiction, or simply a sense of entitlement.

This kind of fraud can be perpetrated in many ways, especially if the business owner does not appear to suspect any wrongdoing. For example, you entrust a long-time employee with all bookkeeping functions in addition to tasks such as opening the mail, going to the bank or post office, making deposits, writing checks and paying bills, doing bank reconciliations, and recording transactions. This person does it all. Perhaps your families even spend holidays together. You feel there is no way this person would ever do anything to hurt you, after everything you have done for them, so you don't even consider the possibility of a fraud. You feel you could trust this person with your life. Sound familiar? Now, add to the mix that this person is having financial difficulties, of which you have no knowledge. Also imagine that this person has been writing checks to him/herself every month and recording it as supplies, and that this has been going on for years. If you have never opened up the bank statements, or even looked at them or the cancelled checks, you would never know this. Perhaps you are thinking that since you sign all the checks, there is no way this could happen. However, you may not be signing ALL the checks; someone else may be signing the forgeries.

This type of fraud happens more than you can imagine; the main reason is due to blind trust and lack of controls, even if only perceived.

Now, let's discuss how fraud can be detected and prevented. Just being aware of the warning signs could help you detect if a fraud is being committed in your business. Get to know your current employees, and do background checks on potential hires, the cost of which is small compared to what it could cost in the event of a fraud.

Watch for changes in employee behavior or lifestyle which

are indicators of a possible bookkeeping theft. Also, be mindful of any employee who seems over-protective of their job duties, as this could indicate they are hiding something. Insist on employees taking their vacations so that other employees can fill in to perform their duties, which ensures an understanding that each person's work is not sacred and thus, will be looked at by someone else. Investigate any customer billing complaints which could indicate a stolen customer payment. Take a look at your bank statements and cancelled checks, and investigate any missing check numbers. Don't ignore any missing document such as checks, or sequentially numbered invoices or vouchers, as these are red flags and potential indicators.

To help prevent a fraud from occurring, the most important first step is to pay attention. Then, at least create the illusion that you are reviewing all financial information, even if you aren't. For example, make sure you receive the bank statements directly from the bank, open them up yourself, and personally give them to your bookkeeper, even if you do nothing else with them. Ask for accounts receivable and payable aging reports, and inquire about unusual amounts or names you don't recognize. Ask to see vendor statements or customer bills, with no further explanation.

Take an active role in studying your financial picture. Look at comparisons between current and previous years' activities. This is a simple way to identify fluctuations. If you see revenue lower than expected, or an expense unusually high, investigate it unless you already know the reason. Monitor inventory pricing and quantity levels regularly, as well as margins. Unusually low margins could indicate theft of goods or supplier kickbacks due to over-buying.

Where possible, implement a system of controls such as segregation of duties, whereby the same person is not allowed to perform all functions of a particular process. If you can't afford this, then at least give the impression that it's being done. Safeguard your computer security to allow limited or prohibited access to payroll, record keeping or payment areas. Have a whistleblower policy for reporting employee theft. Hire trusted family members to perform fiducial duties where possible. Finally, set a tone for zero tolerance of unethical behavior, and adhere to company policy on values and conduct.

This written advice is not intended or written to be used, and it cannot be used by you or any taxpayer for purposes of avoiding penalties that may be imposed on the taxpayer by the IRS or any applicable state or local tax authority.

Source: AICPA website.

For each new member referred by you or anyone in your firm, NCCPAP will credit your next dues statement with \$25! The new member must list your name and firm on the application form when it is submitted for membership (not later). Call NCCPAP at (516) 333-8282 or 1-888-488-5400.

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Taxes and You, 2009 Version

by Hadley C. Margolis

The year 2009 started out well taxwise, but quickly went downhill. The 2009 economic stimulus package lowered federal tax withholding on most employees, but what the federal government gives, state and local governments take away. The Albany legislators decided they would ride to the rescue of New Yorkers by raising the top income tax level from just under 8% to almost 9%. (The highest NYS marginal tax rate for 2009 is 8.97%.) Many wealthy New Yorkers will make sure they are out of the for 184 days during the year to avoid residency status.

The State Assembly instituted a brand new tax called “Metropolitan Commuter Transportation Mobility Tax.” This tax is on all employers who operate in either the five NYC boroughs or Nassau, Suffolk, Orange, Putnam, Dutchess, Rockland and Westchester County. This tax is 0.34% of all wages earned while working for an employer operating in these counties. If an employee works outside of this area, but control (supervision and direction) come from within the area, or an employee’s base of operations is within the area, the employee’s wages may still be subject to the tax. If there is ambiguity about the location of an employee’s work because some work is performed with the MCTD (Metropolitan Commuter Transportation District) and the employee lives in the MCTD, all of the employee’s services are allocated to the MCTD. The tax is on all wages subject to Medicare. It applies on all employers except public school systems.

There is a new form to be used quarterly when making payments, the MTA-305. To add insult to injury, this tax took effect March 1st, 2009. The first payment was due Nov 2, 2009 and quarterly after that. If the employer is paying his NYS/NYC income tax via PrompTax, then he needs to make this payment also via PrompTax at an accelerated rate each time he processes a payroll. There is also an annual reconciliation form due in April. Any employer that filed MTA-305 and no longer has employees subject to the tax must continue to file MTA-305 and indicate that there is no liability. Failure to file a “no liability” MTA-305 may subject the employer to fines.

This new tax also applies to sole proprietors, partners in partnerships and members of LLCs that have net earnings from self-employment of at least \$10,000. Estimated tax payments are required quarterly for sole proprietors, partners in a partnership and members of LLCs. An alternative exists for partnerships under certain conditions; if conditions are met, then they may file a group return on behalf of its partners.

New York State recently enacted another new law, requiring all employers to notify all new employees hired after October 26, 2009 of their rate of pay, overtime rate and pay day, *and* the employee must receive this information in writing prior to beginning to work for the employer. The new employee must acknowledge this information in a signed statement that is retained by the employer. The new form is online at http://www.labor.state.ny.us/workerprotection/laborstandards/PDFs/LS_52_Hourly_Rate_Plus_Overtime.pdf.

The state of Illinois has the lowest rate of all the states that do charge an income tax, 3%, but they are fighting to raise it to 5%

(and haven’t yet succeeded). There is another recent change in taxes that helps people: the COBRA premium reduction provisions under ARRA. The law allows some employees (there are income limits) who are involuntarily terminated from September 1, 2008 through December 31, 2009, a reduction of 65% in the health insurance premiums he or she is paying to the old employer. The government will give a credit for that 65% to the employer on Form 941. Form 941 was changed to reflect this for the first quarter of 2009. The employee can claim this reduction for only 9 months, but there is currently a bill under consideration to extend the benefit for 9 months longer. The employee must notify the employer in writing that he or she wants to take advantage of this provision. New York State extended COBRA continuation of health insurance coverage to 36 months from 18 months in February 2009.

There is a law called GINA—Genetic Information Nondiscrimination Act—that protects employees against discrimination based on their genetic code. How does the employer get this genetic code? By requiring the worker to submit a saliva swap or some other method. What would an employer gain by looking at someone’s genetic code? To see if a person is predisposed to obesity or other illness that would drive up the company’s healthcare costs. A new labor poster stating genetic discrimination is not allowed must be posted as of December 2009.

The 2010 federal withholding tax tables are changing; technically, the withholding amounts have not changed. The Making Work Pay Credit will be factored in over a full calendar year instead of nine months as in 2009.

For 2010 the maximum wage base of Social Security is not changing (the first year since 1971); it remains at \$106,800. Limits for pension’s contributions for 401K and 403B plans have also not changed. They remain at \$16,500 for people under 50. If 50 or over, an additional \$5,500 can be contributed.

Effective February 1, 2009 all New York State employers with more than 50 employees that lay off at least 25 employees in a specific period of time must provide 90 days’ notice prior to all affected workers and their representatives, New York State Department of Labor and the local workforce investment board. This applies to plant closings, mass layoffs or relocations. Violators face civil penalties and back wages. Other states already have similar type laws on the books

Lately, IRS has been pursuing prison sentencing in more cases. According to the IRS, 81.2% of criminal convictions resulted in prison terms for cases concluded from October 1, 2008 to June 30, 2009. IRS has used parallel civil and criminal investigations into tax schemes to obtain and stop the spread of abuses.

As always, taxes are dynamic and the practitioner must make sure clients are compliant with the new changes.

Hadley Margolis is president of Best Payroll Services, www.bestpayroll.net. He can be reached at hadley@bestpayroll.net.

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A Perspective on Risk Management

by Carol Markman, CPA

The Internet is frequently a source of junk mail. However, every once in a while you receive an e-mail that you initially plan to delete, but then hesitate. This happened to me a few weeks ago. The subject line, which read "Clinical Update: Ethical Risk Management," peaked my interest. As it turned out, the article was directed at psychologists, but it contains some useful practice suggestions for CPAs. The article was written by Ofer Zur, PhD, and contains Guidelines for Ethical Risk Management. Below are those parts of the guidelines that I feel have relevance for CPAs:

- Always do whatever you can to help clients while insuring that you do no harm to them in the process.
- Never exploit a client. Place the client's interest above your own and avoid situations where there are conflicts of interest.
- Place clients' welfare above your fear of boards, courts, ethics committees and attorneys.
- Remember—you are not paid to practice defensively. Your duty is to help clients with the concerns and problems they are paying you to remedy.
- Protect and respect the clients' privacy and confidentiality unless disclosure is required by law.
- Adhere to the following different components or aspects of the standard of care:
 - Statutes, both Federal and State
 - Licensing boards' regulations, such as those on supervision of staff
 - Ethical principles of your professional associations or of the professional association that is most relevant to your practice and/or profession
 - Official guidelines published by professional associations
 - Professional literature regarding recent research findings, new theoretical developments, etc.
- Keep good records. Your records are extremely important from professional, ethical, legal and risk management points of view. Make sure that your records include:
 - Initial and updated plans for the assignment
 - Records of consultations, research, etc.
 - Releases or authorization to release information
 - Important phone conversations, correspondence, e-mails and faxes to and from clients
 - Details about the termination of your professional relationship, who initiated it and how was it carried out
 - Referrals to other CPAs, or other professionals such as attorneys and other resources
- Consult with experts and educated colleagues for their input and assistance in complex and unusual cases. Choose an expert in the area and topic of the consultation.
- Handle clients' debts with sensitivity. Be very cautious before resorting to debt collection agencies as it may trigger clients' complaints to licensing boards.

(continued on page 7)

A Perspective on Risk Management (continued from page 6)

- Practice within the limits of your expertise and within your scope of practice as determined by your education, training and professional experience.
- Work collaboratively with other professionals when appropriate.
- Respect and protect clients' confidentiality, privacy and autonomy unless required by the law. Obtain releases before releasing information.
- Prevent your own burnout by creating balance in your life. Such balance includes balance between professional work, familial, recreational, communal, political and/or spiritual activities.

There is a lot of wisdom in these guidelines. Many of us need to be lay psychologists for some of our clients some of the time, so keep these thoughts in mind as you practice.

The content in this article was originally published online by Ofer Zur, Ph.D at http://www.zurinstitute.com/risk_management_guidelines.html. Dr. Zur is a clinical psychologist in Sonoma, California and director of the Zur Institute. He is also a Fellow of the American Psychological Association.

Carol Markman is a partner at Feldman, Meinberg & Co. LLP. She is a past president of NCCPAP and has also served in many other capacities at the chapter and national levels.

Personal Goodwill: Who Owns It?

by Anthony J. Citrolo, CPA, CVA

Personal goodwill has always been a controversial topic, impacting the sale of many small to medium-sized businesses. How is personal goodwill developed? An individual starts a business and during the process builds one or more of the following:

- A positive personal reputation in his or her industry
- A personal relationship with many of the largest customers and long-term affiliations with suppliers
- Company products, processes and publications. He/she is often the author, designer, or inventor

Personal goodwill extends far beyond just customers and suppliers. Over the years, personal goodwill has been established through relationships with trusted advisors, CPA's, attorneys, financial planners and other providers of key personal or business services. While these relationships are terrific benefits, they are, unfortunately, non-transferable. It must be noted that in a businesses built around personal goodwill, the goodwill is a function of the person, his/her personality and his/her efforts.

It can be difficult to sell a business, regardless of size, where personal goodwill plays an integral role in the business' success. The larger the business, the less likely that one person holds the key to its profitability. In small to medium-sized businesses, personal goodwill can be a crucial ingredient. A buyer certainly has to consider it when deciding whether to buy such a business.

In the case of the sale of a medical, accounting, or legal practice, existing clients/patients may visit a new owner of the same practice; they are used to coming to that location, they have an immediate problem that must be handled right away, or they have some other practical reason for staying with the same practice. However, if existing clients or patients don't like the new owner, or they don't feel that their needs were handled the way the old owner cared for them, they may look for a new pro-

vider. The new owner might be as competent as, or more competent than, his predecessor, but chemistry, or the lack of it, can supersede competency in the eyes of a customer.

Businesses centered on the goodwill of the owner can certainly be sold, but usually the buyer will want some protection in case business is lost with the departure of the seller. One simple method requires the seller to stay for a sufficient period after the sale to allow him or her to work with the new owner and slowly transfer the goodwill. No doubt, some goodwill will be lost, but that expectation should be built into the price. Another approach uses some form of "earnout." At the end of the year, the lost business that can be attributed to the goodwill of the seller is tallied. A percentage is then subtracted from amount owed to the seller, or an escrow account can be established at the transaction date and adjustments made from that account based on an agreed-upon schedule.

In some cases, the sale of goodwill may offer some favorable tax benefits for the seller. If the seller of the business is also the owner of the personal goodwill, the sale can essentially be two taxable events. The tax courts have ruled that the business doesn't own the goodwill, the owner of the business does. The seller thus sells the business and then also sells his or her personal goodwill. The seller's CPA or tax professional needs to be consulted and advised on this topic.

Anthony J. Citrolo, CPA, CVA is a Certified Business Intermediary and principal in New York Business Brokerage, Inc. He specializes in the valuation and confidential sale of privately held businesses. Anthony can be contacted in his Melville, New York office at 1-631-390-9650 or anthony@nybbinc.com.

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Like most national organizations, NCCPAP reaches out to members through email. This is the best way for us to keep you up to date with our work in tax regulations, member accomplishments, upcoming events and everything that NCCPAP does on behalf of the practicing CPA.

Our membership email list is growing—but it is far from complete. We need you to send your name, firm name and email address to the National office at execdir@nccpap.org. Do it now—before you forget, and before you miss out on another important piece of news from NCCPAP!

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Five Easy Steps to a Safer, Happier Year in Technology

by Armando D'Accordo,
CMIT Solutions/South Nassau

Get a good start on 2010 by embracing a few simple steps on your office computer. They're fast and simple, yet can do wonders to improve your protection and increase your productivity:

1. **Run your backups.** Everybody says they'll back up their machines, but how many of us actually do it? Even if your workplace is running automated backups, you should still get in the habit of backing up your own work to an external hard drive or to the corporate server. That way you won't have to bother your IT person if you've been working for several days on an important project that suddenly vanishes from your machine.
2. **Update your virus definitions.** This is another task that people vow to do periodically, rarely actually get to, but are generally safe anyway because the service runs automatically. However, if you have your antivirus software set to update and scan during the day, it can slow your machine down to the point where you're constantly suspending or cancelling the update just so that you can get some work done. That leaves you vulnerable to new virus attacks. So to be on the safe side, make sure your antivirus software updates regularly at night or during hours when you're usually not working.
3. **Clean your keyboard.** Have you ever seen what's floating around in there? Enough said.
4. **Empty your temporary files.** Temporary files are backup versions of open files created automatically by many programs. In the event that the program unexpectedly crashes or quits before a user has a chance to save their most recent changes, the temporary file will offer the most up-to-date version of the file. They're handy for that reason, but over time, temp files can take up a lot of space on your hard disk. Look for the Temporary Files folder on your hard drive. Verify that you don't need any of the files, then simply move them from the recycle bin.
5. **Change your passwords.** Even the most foolproof, uncrackable passwords should be rotated out once in a while. Just make sure you remember the new ones!

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www.nccpap.org

Get Connected

by Lana Kupferschmid, CPA

Many of our NCCPAP members expressed a desire for an interactive web site. Well, now you have one! **MyAccountingLife** is an exciting community network for accounting and finance professionals nationwide. The site will allow you to connect with others in the community and provide valuable professional resources to the membership. You can connect with colleagues from around the country, post your ideas, pose a question or start an online forum discussion.

NCCPAP has formed a group on this site. You can access it by going to www.myaccountinglife.com. Sign up and join the NCCPAP group. The cost is free to join the web site, but to take advantage of the NCCPAP membership benefits you must be a member of NCCPAP. To join NCCPAP, log on to www.nccpap.org.

NCCPAP/AICPA Eighth Annual Scholarship

The Eighth Annual NCCPAP/AICPA Scholarship recipients were selected by the scholarship committee at our meeting in Palm Beach Gardens, Florida in January. Their names will be posted on the website, along with selected passages from their essays. This scholarship program is a wonderful and much appreciated way for us to share our enthusiasm and passion for our profession with the next generation. A special thanks to those NCCPAP members who made a voluntary contribution. Your support is greatly appreciated.

— Lana Kupferschmid, CPA; Chair, Scholarship Committee

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2009 Long Island Tax Practitioner Symposium

by Robert L. Goldfarb, CPA, CFE, PFS, Symposium Chair

The Nassau/Suffolk Chapter of NCCPAP really proved that working together as a team is truly the best way to accomplish an incredible feat! This past November over 130 volunteers, working toward the same goal, proved that what was believed to be an insurmountable task could, in fact, be accomplished. The 2009 Long Island Tax Symposium was sponsored by the Nassau/Suffolk Chapter of NCCPAP together with the Internal Revenue Service in cooperation with the Nassau Chapter of the Financial Planning Association, the Nassau Chapter of the New York State Society of Certified Public Accountants, the Nassau Academy of Law, the New York State Society of Enrolled Agents, the National Association of Tax Professionals, the Long Island Chapter of the Certified Fraud Examiners, the Association of Divorce Financial Planners, the Society of Financial Service Professionals-Nassau Chapter and the New York Society of Independent Accountants. The symposium hosted over 625 participants each day of the three-day event, which was conveniently held at the Crest Hollow Country Club in Woodbury, New York. The event was a huge success, building on the success of the two original symposiums under the leadership of Ross Kass, Karen Giunta, and Harold Ogulnick. These individuals again supported the 2009 Symposium—*their seventh straight Symposium*—with their time, expertise and tireless effort.

The symposium was kicked off with our keynote speakers, Chris Wagner, IRS Commissioner, SB/SE Division, and William Comiskey, Deputy Commissioner of Tax Enforcement—NYS

Department of Taxation and Finance. The speeches were extremely well received by the participants and we were grateful for the commitment and support provided by the Internal Revenue Service and NYS Department of Taxation and Finance.

In addition to the highly professional and technical nature of all of the seminar material, the success of the symposium was truly enhanced by the presence and support of the sponsors which included, but were not limited to: QuickBooks, Lacerte, Thomson, and CCH, Inc. There were over 45 professional sponsors who added significant value and information to the symposium.

The volunteers assisting in the development, organization and operations of the symposium were truly the nuts and bolts of the organization of the event. The volunteers selflessly arrived on the Monday evening preceding the symposium at 6pm and worked until after 10pm. Many of the volunteers then arrived again before 6am on Wednesday morning, the day of the event. Again, we were fortunate this year when Ruthanne Corazzini arranged to have Girl Scout Troop #1725 from Greenport assist us all three days this year. Without the help of all these volunteers – more than 130 in total – the symposium could never have been pulled off. We owe a great deal of gratitude to all the volunteers and staff members who worked on the event. In short, the volunteers were wherever they needed to be, whenever they were needed and did whatever was needed. Our sincere thanks to the volunteers, the participants, the partners and all the sponsors!

Save the dates! November 17, 18 and 19, 2010

Next year's Symposium is shaping up to be as good as or better than last year's.
Don't be shut out—watch for registration material in September.

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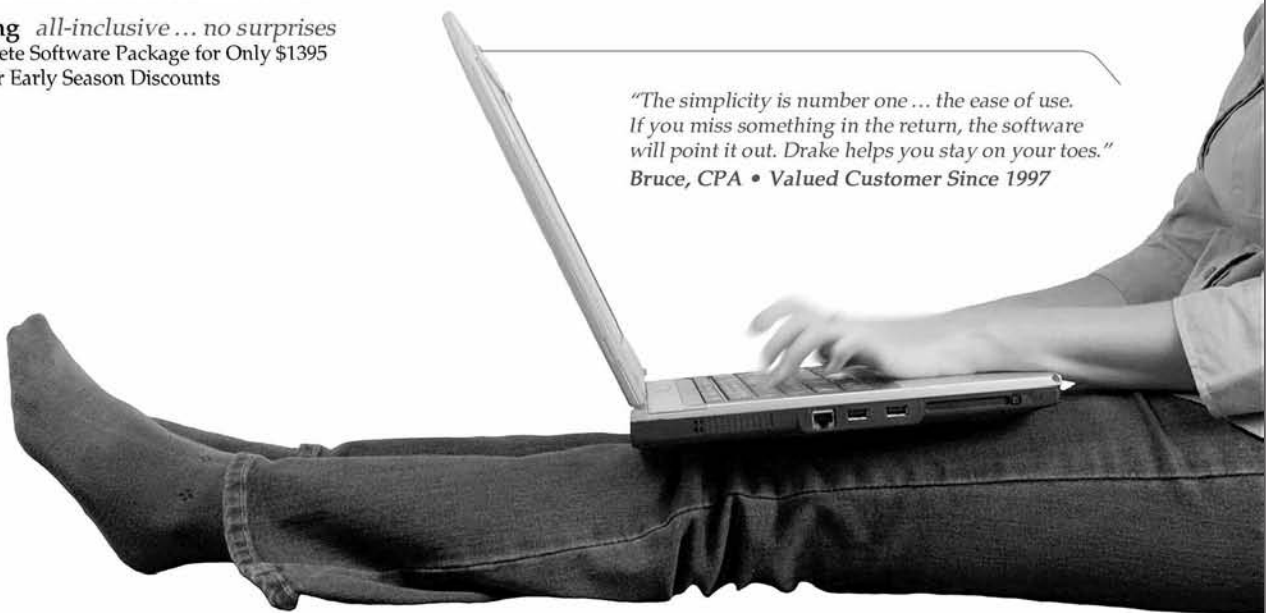
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CHAPTERS' CALENDAR OF EVENTS

FEBRUARY / MARCH / APRIL 2010

NASSAU/SUFFOLK, NEW YORK

Contact: Chapter Office (516) 997-9500
Chapter Meeting; Reg. /Buffet Dinner 5:30 p.m.;
Seminar 7:00 p.m. – Holiday Inn of Plainview, 215 Sunnyside
Blvd., Plainview, N.Y. (exit 46 off the L.I.E.), except as noted

Thursday, February 4, Chapter Meeting
FEDERAL TAX UPDATE – 2 CPE TAX credits

*Wednesday, February 24, 7:45 a.m. Registration,
8–10 a.m. Seminar*

NYS SALES TAX and NEW NYS “PAID” PROGRAM
– 2 CPE MAP credits
On Parade Diner, 7980 Jericho Tpke. Woodbury, N.Y.

Thursday, March 4, Chapter Meeting
TAX SEASON ROUNDTABLE – 2 TAX CPE credits

Wednesday, March 24, 7:45 a.m. Registration, 8-10 a.m. Seminar
ANNUAL ROUNDTABLE: TAX SEASON ISSUES
– 2 CPE MAP credits
On Parade Diner, 7980 Jericho Tpke. Woodbury, N.Y.

April: No meeting.

LONG ISLAND EAST, NEW YORK

Contact: Chuck Pegler, CPA (631) 582-9090
E-mail: Chuck@PeglerCPA.com

Call for information.

NEW YORK CITY, NEW YORK

Contact: NYC Chapter Office (212) 946-4718
Please call to confirm; meetings, topics, times, locations.

February, March and April: To be announced.

WESTCHESTER/ROCKLAND, NEW YORK

Contact: Chapter Office (914) 708-9404

February, March and April: To be announced.

NEW JERSEY

Contact: Fred Bachmann, CPA (973) 377-2009
E-mail: bachmanncpa@msn.com
All meetings at Victor's Maywood Inn
122-124 West Pleasant Avenue, Maywood
Phone (201) 843-8022/ E-mail: www.maywoodinn.com
6 – 8:30 p.m. – Dinner and Seminar

February, March and April: To be announced.

FLORIDA

Contact: Neil Fishman (561) 369-3228
All meetings at 1500 Gateway Blvd.,
Room 220, Boynton Beach, FL
8:30 a.m. – 10:30 a.m., Registration at 8 a.m.

February: To be announced.

March and April: No meetings.

MASSACHUSETTS

Contact: Ronald Tockman, CPA (781) 341-2400

February, March and April: To be announced.

HOUSTON

Call for Information: (888) 488-5400

Mark Your Calendars!

NCCPAP SUMMER CONFERENCE

August 4, 5 and 6, 2010

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