



Journal of the CPA Practitioner

Inside

Stan Tepper Thanks NCCPAP	5
Some Rules Related to the New IRS E-File Mandates	7
In My Opinion: The State of the Accounting Profession	9
When and How to Upgrade to Windows 7	10
Tax Relief: Injured Spouse, Innocent Spouse and Other Issues	11
WANTED: A Few Good Men...and Good Women, Too	13
Chapters' Calendar of Events	15

NCCPAP ON THE HILL

Wednesday, May 11

Thursday, May 12

Friday, May 13

THE MADISON HOTEL
1177 Fifteenth Street NW
Washington, D.C.

For hotel reservations,
call (800) 424-8577

NCCPAP rate: \$289 single/double
(rate available 3 day
pre- and post-meeting)

(Hotel block ends April 22, 2011
or until block at capacity).

NCCPAP Accepts Master Card, Visa, Amex for National Membership Dues!

- * Log on to WWW.NCCPAP.ORG
with your FIRM ID and PASSWORD
- * Click on "DUES RENEWAL" (left side)

UPDATE...FROM THE NCCPAP PRESIDENT



ANDREW L. HULT, CPA

The New Year is now well under way. I hope that you and all those close to you enjoy wonderful health, happiness and prosperity throughout 2011 and beyond.

January's quarterly meeting in Boca Raton, Florida at the beautiful Renaissance Hotel was terrific. In the following paragraphs, I'll summarize some of the decisions taken and issues raised. Many of them highlight the need for additional active committee members at the National level. In addition, I'll update you on our discussions with the Texas Association of CPAs (TACPA) and the Society of

Accountants in California (SOA).

First, I want to invite you to NCCPAP National's upcoming quarterly meetings. Our next few meetings and agendas are:

- *May 11, 12, 13, The Madison Hotel, Washington D.C.* Committee meetings, (possible) briefing by the AICPA on the private company practice initiative (BIG GAAP/little gaap), meetings with members of Congress and with representatives of the IRS to present NCCPAP recommendations for changes in tax administration and the tax code. We will continue working on our strategic plan.
- *August 3, 4, 5, Sofitel, Philadelphia, Pennsylvania.* Meeting new members in the Delaware Valley area, and committee meetings. We will continue working on our strategic plan.
- *October, Rockland County, New York.* Installation of new officers, meeting members from Westchester and Rockland counties (as well as from NYC and New Jersey), and committee meetings. We will continue working on our strategic plan.
- *January 4, 5, 6, 2012, Renaissance Hotel, Boca Raton, Florida.* Organizational meetings with new officers and Board members, and committee meetings.

We thank Hank Kupferschmid, Chair of the Meeting Committee, and Holly Coscetta, our Executive Director, for negotiating with the hotels. We also thank Holly for putting together the meeting schedules.

Committee Decisions and Issues

Most committees have scheduled monthly teleconference meetings between the quarterly meetings. This means that, as a practical maximum, a committee member can actively participate in one, or at a stretch two, committees. Thus, there are openings for new, non-Board members on a number of National's committees. Please call me or Holly or one of the committee chairs if you have an interest in giving back to the profession on the National level. (If you prefer to work more locally, and you are affiliated with a chapter, I invite you to contact its president.)

The **TECHNOLOGY COMMITTEE**, chaired by Don Ingram, is working with Deborah Buckley, a marketing and public relations consultant, to redesign the NCCPAP website. One area involves social media, and they are evaluating a program similar to "Linked In." It should enable members to ask questions and other members to answer them. This is totally congruent with one of NCCPAP's objectives, "practitioners helping practitioners."

(continued on page 2)

NATIONAL CONFERENCE OF CPA PRACTITIONERS, INC.®
22 Jericho Turnpike, Suite 110, Mineola, New York 11501
 Website <http://www.NCCPAP.org> • E-mail execdir@NCCPAP.org
 Phone (516) 333-8282 • Toll-Free (888) 488-5400
 Fax (516) 333-4099

OFFICERS

President	Andrew L. Hult, CPA
Executive VP	Lana Kupferschmid, CPA
Vice Presidents:	Neil H. Fishman, CPA
	Vito Mastro, CPA
	Ronald C. Tockman, CPA
	Ed Caine, CPA
Secretary	Kenneth Hauptman, CPA
Treasurer	Karen P. Giunta, CPA
Immed. Past President	

DIRECTORS

Donald Ingram, CPA
 Frimette Kass, CPA
 Stuart G. Lang, CPA
 Lynne Marcus, CPA
 Robert Markman, CPA
 Harold Ogulnick, CPA
 Jay Rosenbaum, CPA
 David Rothfeld, CPA
 Paula Sheppard, CPA

PRESIDENTS / REPRESENTATIVES TO BOARD

Boston, MA	Ronald C. Tockman, CPA
Florida	Neil H. Fishman, CPA
Houston, TX	To Be Announced
Long Island East, NY	Charles R. Pegler, CPA
Nassau/Suffolk, LI, NY	Bruce Berkowitz, CPA
New Jersey	Fred Bachmann, CPA
New York City, NY	Jay Rosenbaum, CPA
Westchester/Rockland., NY	Sanford Zinman, CPA

EXECUTIVE DIRECTOR

Holly Coscetta

JOURNAL OF THE CPA PRACTITIONER

Editor-in-Chief	Frimette Kass-Shraibman, CPA
Editorial Board	Carol Markman, CPA
	Neil Fishman, CPA
	Alexander K. Buchholz, CPA

NCCPAP PAST PRESIDENTS

2007-2009: Karen Giunta, CPA	1989-1991: Charles W. Newton, CPA
2005-2007: Dennis Scott, CPA	1988-1989: Jerome Fien, CPA
2003-2005: Carol C. Markman, CPA	1987-1988: Edwin Kliegman, CPA
2001-2003: Alan Feldstein, CPA	1986-1987: John Seht Jr., CPA
1999-2001: Robert Goldfarb, CPA	1985-1986: Eli Mason, CPA
1998-1999: Carole M. Roble, CPA	1984-1985: Irwin Pomerantz, CPA
1996-1998: Herbert Schoenfeld, CPA	1983-1984: John MacMullen, CPA
1995-1996: Theodore Feher, CPA	1982-1983: Sam Fisher, CPA
1993-1995: Mitchell Klein, CPA	1981-1982: Ralph Rehmet, CPA
1991-1993: Peter Ciccone, CPA	1980-1981: Clint Romig, CPA

UPDATE...FROM THE NCCPAP PRESIDENT (continued from page 1)

The **EDUCATION COMMITTEE**, chaired by Paula Sheppard, coordinated three terrific hours of continuing education on the new tax law passed in December. Bob Goldfarb and Steve Greenberg authored the program and Bob presented it. Coupled with the two hours of CPE credits granted to attendees of the Tax Committee meeting and the Issues Committee meeting, it meant that conference attendees received seven hours of continuing professional education. The Education Committee also focused on a need to assist NCCPAP members in preparing for peer reviews.

The **ISSUES COMMITTEE**, chaired by Bob Goldfarb, is tracking the AICPA's private company accounting initiative. It will be providing input representing the interests of the small- and medium-sized accounting firms.

The **NOMINATING COMMITTEE**, led by Chairman Ed Kliegman, has begun its work on the new slate, to be presented to membership for a vote during August/September. Their work is crucial to the ongoing success of this organization.

The **TAX COMMITTEE**, chaired by Neil Fishman, has been communicating directly with David Williams, Director of the IRS's Tax Professional Office, which is charged with responsibility for tax preparer registration. Planks in NCCPAP's platform include clearly communicating to the public the distinction between the IRS' registration credential, which requires a minimum level of competence, and the stringent qualifications needed to become a CPA, enrolled agent, or tax attorney. They also include certification of NCCPAP as a qualified CE provider, to enhance our ability to provide education in quick response to changes in tax law, and a clear definition of "tax preparer," so that CPAs can better understand who in their offices must get PTINs. The Tax Committee also will be meeting with congressional officials, seeking repeal of the corporate 1099 reporting requirements.

The **BUDGET COMMITTEE**, chaired by Treasurer Ken Hauptman, again recognized Marc Fox for his past service as NCCPAP Treasurer. It then proposed amendments to the 2010/2011 budget, changes required to bring it into balance. They included a dues increase. (NCCPAP National has been frugal, and careful, allowing the Association to forego dues increases during the last three years, but a modest increase has now become necessary.) The Board approved it, and the increase is scheduled to take effect on May 1, 2011.

The **FORWARD PLANNING COMMITTEE** commenced work on a long-range plan. Lana Kupferschmid, Chairperson, and I presented a first draft to the Board. It includes upgrading the peer review program; developing a sustainable, cost-effective marketing program for each chapter, centered around each Chapter's meetings but funded by NCCPAP National; re-introduction of the Chapter leaders' term limits (which were first laid out in the Chapter Guidelines); and revision of National's By-Laws to clarify the responsibilities of the officers and directors, and, as membership growth permits, the addition of some staff to provide support, thereby multiplying the effectiveness of the volunteers who serve on our committees.

One of the fundamental concepts in the long-range plan is a reorganization. (Please see the new organization chart on the following page.) The reorganization involves alignment of various committees into classic commercial groupings, each

It is the policy of the National Conference of CPA Practitioners (NCCPAP) that the use of the organization's mailing and contact lists for commercial purposes without the specific written authorization of the Board of Directors is strictly prohibited.

Views expressed in articles printed in Journal of the CPA Practitioner are the authors' only and are not to be attributed to the publication, its editors, the National Conference of CPA Practitioners, or their directors, officers, or employees, unless expressly so stated. Articles contain information believed by the authors to be accurate, but the publisher, editors and authors are not engaged in rendering legal, accounting or other professional services. If specific professional advice or assistance is required, the services of a competent professional should be sought.

The National Conference of CPA Practitioners is a non-profit organization. A copy of form 990 may be found at www.guidestar.org.

Journal of the CPA Practitioner is published by the

National Conference of CPA Practitioners (NCCPAP), a not-for-profit New York association.

Editorial: Copy due the 10th of the month preceding publication.

Advertising: Camera-ready art due the 12th of the month preceding publication.

No articles herein may be reproduced without expressed permission of NCCPAP. Submitted articles are expressed opinions of the authors and are not necessarily the opinions of the Officers or Board of Directors of NCCPAP. NCCPAP is not responsible for any error or omissions in advertising matters. Depiction, likenesses, drawings or photographs of any person, whether living or dead, appearing in any advertising matters, is solely the responsibility of the advertisers.

For Editorial or Advertising information, contact: Holly Coscetta (516) 333-8282.

Price per issue: \$2.50 ©2011 NCCPAP ISSN 2152-4661

UPDATE...FROM THE NCCPAP PRESIDENT (continued from page 2)

headed by a vice-president. This is intended to increase coordination and communication among committees whose activities are interrelated. For example, the Website Committee and the Public Relations committee both now report to the Vice President of Marketing.

The **BY-LAWS COMMITTEE**, chaired by Bob Markman, has begun to work on revisions to the By-Laws to reflect the establishment of an Advisory Council consisting of former NCCPAP National presidents. In addition, the By-Laws Committee has begun an association with Vinson and Elkins, an international law firm introduced to NCCPAP by Joe Scarpa. Vinson and Elkins has volunteered to provide counsel, on a pro-bono basis, on the By-Laws structure and proposed revisions.

The **PEER REVIEW COMMITTEE**, chaired by Frank Gallo, is revising the Peer Review Administrative Manual. It also has begun to look for a Technical Reviewer. These steps are necessary to support current peer review administration activities. They also are conditions precedent to application to the state boards of accountancy in New York, Texas, and California for authorization to administer peer reviews in the respective states. Frank needs more committee members who can actively participate in this process. If you are qualified and interested, please contact him or me. I can't overemphasize the urgency of this request. Also, in addition to Peer Review Committee members, the Association will soon need more peer reviewers.

The **PUBLIC RELATIONS COMMITTEE**, chaired by Carol Markman, with David Rothfeld serving as vice-chair, will be publicizing the foregoing activities. I have asked them to locate a part-time employee to serve as a liaison between the com-

mittees and NCCPAP's public relations consultant, to ensure that newsworthy activities are identified and publicized.

Texas and California

Negotiations for merger have stalled, or worse. It appears that, until NCCPAP gains approval from the Texas and California boards of accountancy to administer peer reviews in those states, no progress can be made. It seems as if, now that the National Society of Accountants (NSA) has stopped offering peer review administration and NCCPAP is not approved to provide it in Texas and California, TACPA and SOA members must look to the state societies for that service. The TACPA and SOA members do not have to join the state societies, but they are encouraged financially to do so by significant discounts offered to society members on peer review administrative services. Given this, I imagine that TACPA and SOA may perceive a risk of significant loss of membership. This could be mitigated if NCCPAP were to provide the peer review administrative services, but NCCPAP at this point is not currently authorized by the state boards of accountancy to do so. Hence, all discussions of merger have ceased.

In closing, NCCPAP has an active year ahead. Please call or write with your insights and guidance—they will help us to get where we need to go. 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. All are committed to the concept of "practitioners helping practitioners." All are here for you and the profession.

Andrew L. Hult, CPA

NEW NCCPAP ORGANIZATION CHART

PRESIDENT
Andrew Hult

EXECUTIVE VICE PRESIDENT
Lana Kupferschmid

Executive Director
Holly Coscetta

VP – MARKETING Ronn Tockman	VP – OPERATIONS Neil Fishman	VP – ADMINISTRATION Vito Mastro	SECRETARY Ed Caine	TREASURER Ken Hauptman
MEMBERSHIP Ed Caine	ISSUES Bob Goldfarb	FORWARD PLANNING Lana Kupferschmid	BY-LAWS Bob Markman	BUDGET Ken Hauptman
BENEFITS (Subcommittee) Harold Ogulnick	EDUCATION Paula Sheppard	OFFICE OPERATIONS Ken Hauptman	ETHICS Barry Zalk	SPONSORSHIP Don Ingram and Ed Caine
HOSPITALITY (Subcommittee) Joe Scarpa	MAP* Ken Hauptman	PERSONNEL (Subcommittee) TBA	NOMINATING COMMITTEE Edwin Kliegman	
ADVERTISING/PUBLIC RELATIONS Carol Markman/David Rothfeld	PEER REVIEW Frank Gallo	MEETINGS Hank Kupferschmid		
WEBSITE Don Ingram	TAX Neil Fishman	SCHOLARSHIP Jeff Winer		
JOURNAL Frimette Kass	CHAPTER REPS Ronn Tockman			
	TECHNOLOGY Don Ingram	* MAP – MANAGEMENT OF AN ACCOUNTING PRACTICE		

Grow Your CPA Practice Revenues

While Helping your Clients Grow their Businesses through Targeted Acquisitions

Now, when your clients ask you to help them with their search for *Businesses to Acquire*, You Can Rely on *New York Business Brokerage Inc. (NYBB)* and our *Targeted Acquisitions Plan*



Our Targeted Acquisition Plan not only helps your clients grow their businesses quickly and efficiently but it also provides you with an additional revenue stream as a key member of the Acquisition Team.

Organic growth, know as internal growth, requires and abundance of human and financial capital and carries significant risks.

Growing a business through synergistic and strategic acquisitions on the other hand, can be much faster and is often a more predictable and cost-effective way of expanding a business. Some of the benefits of Growth through Acquisition include:

- ✓ New markets and new sources of revenues
- ✓ Increased geographic reach
- ✓ Greater economies of scale
- ✓ Increased employee capacities and resources
- ✓ Reduced competition

Explore how your CPA practice can benefit by providing this value-added service to your small business clients.

Anthony Citrolo: anthony@nybbinc.com or **Tony Calvacca:** tony@nybbinc.com



New York Business Brokerage Inc.

535 Broadhollow Road, Suite B45 Melville, NY 11787

631.390.9650

www.nybbinc.com



For each new member referred by you or anyone in your firm, NCCPAP will credit your next dues statement with \$25!

To receive the \$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 (outside NY metro area).

Stan Tepper Thanks NCCPAP

At the fall meetings Stan Tepper, CPA, was the Recipient of the 2010 Gold Award. Members who were present asked that Stan's acceptance be published since his remarks reflect what NCCPAP is all about: benefitting members. We thank Stan for allowing us to publish his remarks.

—Frimette Kass-Shraibman, CPA, and Editor-in-Chief

When Bob Goldfarb telephoned me about two weeks ago I never could imagine what the subject of his call would be about—namely, the **NCCPAP Gold Award**. My first inclination was “OK, what assignment does Bob want me to volunteer for now?”

My eyes were watering because my firm should be giving NCCPAP an award. The e-mails which we all get on a constant and timely basis from the Bob Goldfarbs, Ross Kasses, Drew Hults, Carol Markmans, Bob Lusthauses, Steve Greenbergs, Robert Barnettts, Michael Rubinsteins and others, which I apologize for not including, informing us of up-to-the-minute accounting regulation, tax issues and practice administration, are invaluable to any CPA practice.

The chemistry of NCCPAP is one of sharing, not competition among ourselves. This atmosphere permeates throughout our organization. Our relationship is quite different from the experience I had over 25 years ago at a State Society presentation of computer software. When I asked the speaker who was extolling this software, who was the provider; his response was, “I can't tell you. You are the competition!”

“The chemistry of NCCPAP is one of sharing, not competition among ourselves.”

I benefited academically by writing the Members' Corner for over 25 years for the Nassau/Suffolk Chapter newsletter, but I quickly realized that the instant information being received by our members now via the previously-mentioned e-mails made the monthly Members' Corner obsolete. You have to learn when an end has arrived.

When Bob finished informing me of this fantastic honor, I thought back over the 30 years I have spent with NCCPAP and my involvement.

I have been honored to serve on many Nassau Chapter committees and one National Nominating Committee. I know specifically of my involvement in voting for members to become directors and I am honored to say that these same members rose to become presidents of Nassau Chapter and National. At the

chapter level I continued Steve Sternlieb's tradition of bringing wine to our nominating meeting suppers (which we enjoyed AFTER we agreed upon a slate).

I solicited members for NCCPAP before the era of the gas card because I feel very strongly that you cannot succeed professionally without such a supporting organization.

I recall the time when I was treasurer of the Nassau Chapter. Treasurers in those years chose the evening dinner meeting menu and had to estimate the number of attendees. In addition, the treasurer, with other volunteers, would make the rounds of those in attendance and collect checks. We did not have a credit card machine.

I was on the National Scholarship Committee last December in Florida. I happened to mention to Lana Kupferschmid and Bob Goldfarb that I had a shredder in my home office in Florida. Guess who shredded some 800 applications after we chose the scholarship recipients?

NCCPAP gets free advertising every time I go to my local gym because part of my gym attire is the T-shirt inscribed with “I survived the 2004 tax symposium.”

I have a box cutter with my tools, courtesy of NCCPAP, and the experience of opening boxes for materials to be used at the tax symposium.

I am so honored and moved by the organization's bestowing the Gold Award that I asked my wife Sandy, of over 52 years; my son Alan, who is also one of my partners; and Walter, my other partner, whom Nassau just elected as a director, to join me here.

Thank you to all of my colleagues. An award coming from one's peers carries with it a special honor. I will always cherish it and this moment.

Stanley Tepper received his BA from Brooklyn College in History and Economics and his MBA from NYU in Accounting and Taxation. He is a licensed CPA in New York and Florida and a Partner in Tepper, Tepper & Koprowski, CPAs PC. He is also an Emeritus Associate Professor in Accounting.

Our Service is here for your Profit & Satisfaction



*As a Merchant, are your
Amex, Visa, MasterCard, & Discover
Funds in your Bank by the Next Morning ?*

How about your client's businesses ?

*Contact a UPC Sales Representative to
learn how we can make it happen Today !*



293 Route 100
Somers, NY 10589
914-276-3700

Some Rules Related to the New IRS E-File Mandates

by *Frimette Kass-Shraibman, CPA, PhD*

The Internal Revenue Service is imposing new e-filing mandates on tax preparers (IR-2010-116). Beginning January 1, 2011, any preparer that prepares returns for individuals, trust, and estates, including Forms 1040, 1040A, 1040EX, and 1041, and who expects to prepare 100 or more returns, is required to e-file those returns. Beginning January 1, 2012 that number drops to 11 returns. When testing to see if e-file is required, the test is done by firm, not individual preparer. Thus, if your firm prepares 100 returns in 2010 or 11 returns in 2011, the preparer is required to be part of e-file. One preparer in the firm, who him/herself does not meet the test, can't opt out of e-file.

These mandates are not news. In 1998 the Congress set a goal of having 80% of all returns e-filed. This is expected to cut the costs of processing returns as well as reduce the clerical burden and error rate of dealing with paper returns. The IRS reported that for the 2010 filing season (2009 returns) approximately two-thirds of individual returns were e-filed.

Procedures

Preparers must become authorized to be e-filers. This is done by filing an application with the IRS. The application can be found under the "Tax Professionals" tab at www.irs.gov. If the applicant passes a 'suitability' test s/he will receive their EFIN number (Electronic Filing Identification Number) approximately 45 days after filing.

Clients of the preparer may elect to not have their returns e-filed. In such an event the preparer must get a signed statement from the client that they do not wish to e-file their return. The preparer should keep the signed statement in their files. They will also need to attach Form 8948 (Preparer Explanation for Not Filing Electronically) to the return.

The IRS has specified language for a taxpayer statement when they refuse to e-file. The language is:

My tax return preparer [INSERT PREPARER'S NAME] has informed me that s/he may be required to electronically file my [INSERT TAX YEAR] income tax return [INSERT TYPE OF RETURN: Form 1040, Form 1040A, Form 1040EZ, Form 1041] if s/he files it with the IRS on my behalf. I do not want to file my return electronically and choose to file my return on paper forms. My preparer will not file my paper return with the IRS. I will file my paper return with the IRS myself. I was not influenced by [INSERT PREPARER'S NAME] or any member of his/her firm to sign this statement.

"The The IRS has specified language for a taxpayer statement when they refuse to e-file."

In some cases returns cannot be e-filed because of administrative/procedural issues such as attached statements. The IRS has not yet issued definitive guidelines for these cases. However, the expectation is that the return will be required to be e-filed and the attachments mailed separately using Form 8453 as a transmittal document. See Notice 2010-85.

Some preparers may be exempt from these requirements. These include preparers who live and work abroad, who are not themselves eligible for social security numbers, and therefore cannot get PTINs. They should attach Form 8948 to their clients' returns. The IRS expects to iron out issues by January 2012 so that these preparers will also be able to e-file.

Likewise, certain preparers may be precluded from e-filing because they are under sanction from the IRS. Some preparers will be exempt from the e-filing requirements because of their religious objection to electronic filing. They too should add Form 8948 to their clients' returns.

For some preparers the electronic filing may pose an undue hardship. These preparers may request a waiver from the e-filing requirements. Hardship waiver requests must be filed on Form 8944 and submitted to the IRS (by mail or fax) no later than April 2011 for the 2010 filing season. The IRS will not respond to the waiver requests until they have complete writing and issuing regulations in regard to these new requirements. Questions regarding waivers should be addressed to Keith Brau, in the office of the IRS chief counsel. Mr. Brau can be reached at 202-622-4940.

Conclusion

The rules for filing our clients' tax returns is rapidly changing. CPAs are advised to keep abreast of the changes or they will face stiff penalties from the IRS.

Frimette Kass-Shraibman is a member of the NCCPAP New York City chapter; Board of Directors, and the Nominating Committee. She is an Associate Professor of Accountancy at Brooklyn College-CUNY and a managing director at Broad Street Financial Services, Ltd.



Offering technology advice,
affordable solutions and real results.

**Thank you for coming by our booth and watching our demonstrations
at the NCCPAP National Conference.**

**We understand your industry and compliance requirements,
so please keep CMIT in mind for all your technology needs!**

- Computers/Servers Installation & Repair
 - Hardware Sales • Offsite Back Up
- Disaster Recovery Plans • Websites • Anti-Virus
- E-Mail Encryption & Archiving • Spam Filtering
 - Wireless Networks
- Computer & Network Support/Maintenance

CERTIFIED RESELLER



**Please call (800) 399-CMIT (2648)
or visit www.cmitsolutions.com to find a location near you!**

CMIT Solutions is a proud supporter of NCCPAP

In My Opinion: The State of the Accounting Profession

by Edwin J. Kliegman, CPA

First and foremost is the question, What is the “accounting profession”? In the public eye, the “accounting profession” is often equated with the Big Four. But that does not address the many accounting practitioners who do not work for the Big Four, have no SEC clients and have not been implicated in scandals. Their omission seems to suggest that the small accounting practitioner, or non-Big Four auditor, does not play a significant role in American business.

THIS IS HARDLY THE CASE!

Small accounting practices serve millions of the country’s small businesses, which are the backbone of the United States economy. The small practice units are currently subjected to all of the mandates that were designed to correct the misadventures of the larger firms. Peer review, self regulation, GAAP, and Sarbanes-Oxley were all invented to put a stop to the disgraces of the Big 8, 6 or 4 that graced the media for at least the last 35 or more years.

The overriding difficulty with the entire situation is that Congress, the public, regulators, the AICPA, the Treasury Department, the American Assembly and the media have little understanding of **what the profession is**. When a committee is formed, or a panel is selected to discuss matters pertinent to the “accounting profession,” the small practice units are omitted. NCCPAP, the organization representing accountants in small practice units, is often ignored.

Self-regulation of the Big 8, 6 or 4 failed. It was a farce from the get-go—except for the small practice units. Small practices must self-regulate or they go out of business. A business failure or a default of a loan soon after an audited or reviewed report is doomsday for the smaller practice unit since their relationship and reputation with the credit lender is ruined...and the word gets around. It was a ploy that the AICPA dreamed up to counter the pressure from Congress to regulate the “profession.”

Peer review isn’t effective and casts a heavy burden on the smaller practice units. One would think that, after the AICPA initiated peer review, the massive, well-publicized audit (oops...business) failures of the ’70s, ’80s, ’90s and the new century would have disappeared—or at least been drastically reduced. After all, who has the best and the brightest people in their employ, if not the major firms. They have the brain power, the money and the facilities to accomplish, train, create and install the best, most effective peer review methods for partners and staff.

However, peer review lives on, largely ignored by the “Final Four.” I’m sure they go through the motions, but sort of wink at the rules. If they botch an engagement and have to arrange a multi-million dollar settlement (without admitting any wrongdoing), who cares? They just go on their merry way and find other ways to make a buck.

But the small practice units don’t have a part in the discussions.

The new IFRS standards that are being widely discussed have no input from small practice units. Granted, they are not greatly involved with foreign trade, listed companies and multi-

national organizations. However, when the rules and regulations are completed, the “profession” will be subjected to the applicable rules...without small practice units having been represented in the formulation.

If there is to be a real discussion of the future of the accounting profession, there must first be a definition of what the “profession” is. In discussing the future of the accounting profession, organizations and the media should become more knowledgeable about what constitutes the entire accounting profession.

When committees are formed to discuss situations with reference to the “accounting profession,” they usually include the crème de la crème of government, finance, education and accounting, including such notables as Paul Volker, William Donaldson, Arthur Levitt, Sir David Tweedie and William McDonough. All of these prominent people are renowned and revered for their knowledge, intelligence, ability to resolve difficult problems and involvement in public affairs. But there is no representation for the smaller practice units.

As it is now stands, the powers that be seem to consider the profession to be the Big Four. The Big Four serve a valuable purpose. They audit most of the public companies of the nation ...but it is **NOT** the profession. The smaller practice units must be recognized as a vital partner in the profession. They care for and service the millions of small businesses that contribute to the well-being of the United States...and must be included as a fundamental part of the profession.

It may well be time to consider, again, the value of two sets of accounting standards and rules. As it now stands, the small practice units are forced to comply with the regulations that apply to the larger firms—often a waste of time and money for the smaller client, but a necessity because that’s the way things are—today. Some how...some way...the AICPA and the state societies must find a way to get the public, Congress, educators and the media to recognize that the “profession” includes the 47,000 CPA firms that are in practice and serving the millions of small business entities in our great country. Some how...some way there has to be a way to include these two aspects of the “profession.”

That’s what NCCPAP is trying to accomplish for its members and the entire population of small practice units.

Edwin J. Kliegman, CPA, is the retired, founding partner of Marcum & Kliegman He is the founder and first president of the Nassau/Suffolk Chapter of NCCPAP and is a Past President of the National organization. He is currently a consultant to the accounting profession.

CORRECTION: We apologize to our esteemed, long-time member Ed Kliegman. In the past issue his name appeared as Edward. His name is Edwin Kleigman.



**BP Audit
Consultants, PLLC**

- **Prepare for your mandatory peer review**
- **Establish required quality control standards & related documentation**
- **Establish required inspection policies**

If you issue financial statements, New York State accountancy regulations may require your firm to have a Peer Review completed as soon as December 31, 2010, and perhaps no later than January 1, 2012. As part of such a review, your quality control standards and inspection policies will be examined.

At BP Audit Consultants, PLLC, we are highly qualified to assist other CPAs and accountants in their compliance with peer review, quality control, continuing professional education and other professional standards.

We thoroughly understand GAAP, GAAS & SSARS rules.

In addition to the above, we can

- Prepare financial statements and footnotes
- Provide GAAP, GAAS and SSARS technical research
- Conduct the actual Peer Review
- Meet your temporary per diem needs related to audits, reviews, and compilations
- Provide in-house quality review

We guarantee not to solicit your clients or staff.

Contact

Frank Bianculli, CEO at
516-420-0188 ext. 202
fbianculli@bpcpa.net

Offices in Farmingdale, LI
and Manhattan

When and How to Upgrade to Windows 7

by Armando D'Accordo and Evan Stein

Although it has taken Microsoft nine years, a good, stable, usable replacement to Windows XP is finally here. Now many people ask me if they should upgrade from Windows XP (or Vista, if you went that route) to Windows 7.

Actually, Microsoft has already made that decision for you. Sometime within the next two years, Microsoft will End of Life (EOL) Windows XP. That means they won't be issuing any more fixes, technical support and, most importantly, security patches. (You cannot safely maintain an XP Pro PC without security patches!) It also means that the applications that are essential to run your business will also be ending support for their Windows XP versions. New features, fixes and technical support will no longer be available.

The Gartner Group and other industry analysts are recommending that you plan to be off of Windows XP by the end of 2012, but we suggest it happen much sooner. (Although it is our favorite and most stable Windows OS to date.)

So now what?

Plan ahead, do some research and let your trusted IT professional assist you. Do not wait for an emergency to analyze this decision. For example, if a machine crashed today in your XP Pro environment, would you ask your IT person to downgrade the new PC to XP Pro, or would you go with Windows 7? It's not an easy decision in some cases. One quandary for the tax profession is that some older applications do not work on Windows 7, yet you need them to reference old tax returns. Another issue could be cost. So let's do the research now and simply react when the time comes vs. making a decision under duress.

There are a many different approaches you can take to make the switch. Let's outline four:

Option 1. Buy all new PCs with Windows 7 pre-installed. You'll be off of Windows XP on 7 and you'll have all new hardware to boot. It's a good approach. The downside is that you'll have to buy all your new hardware, which can be expensive. A leasing company will enable you to finance the purchase over two, three or five years.

Option 1A. Follow option one and designate two decent older PCs to stay on Windows XP Pro so that you can reference older applications.

Option 2. Replace your old PCs, upgrade your newer ones. Chances are some of the PCs that you've purchased in the past few years will run Windows 7 just fine. If that's the case, the best approach is to buy new PCs with Windows 7 pre-installed to replace the older ones as they need to be retired (a good guideline is to retire your desktop PC after 3 or 4 years, or when the three-year warranty expires. It's not an exact science, but these are decent guidelines.). Once all the older PCs are replaced, purchase upgrade licenses for the remainder and upgrade them to Windows 7 as needed. This will take a bit longer than the first approach but it will cost less.

Option 2A. Conduct an asset review and plan your upgrades over time. Buy new PCs with Windows 7 and leave the old PC's with Windows XP Pro, at least through tax season.

Whichever approach you take, you'll need to be completely on Windows 7 by the end of 2012. That gives you 2½ years to make it happen. Also keep in mind that software requirements change, and factor this into your planning. It may cause you to accelerate purchasing PCs or upgrading some older units. For example, Lacerte has double the suggested RAM requirements for PC users of the past two years.

The message here is simple: plan ahead and keep your technology up to date. This will enable you to properly service your clients, satisfy your compliance requirements and keep you and your staff working efficiently.

The authors are frequent contributors to the Journal of the CPA Practitioner. They can be reached at adaccordo@cmitsolutions.com or visit their website www.cmitsolutions.com

Tax Relief: Injured Spouse, Innocent Spouse and Other Issues

by *Frimette Kass-Shraibman, CPA, Ph.D.*

In times gone by, tax malfeasance of either spouse, on a married filing joint return, was deemed to be malfeasance by both spouses. This was because both spouses had signed the bottom of the return declaring, under penalties of perjury, they believed the return to be true, correct and complete. Therefore, if one omitted income, either could be found guilty of filing an incomplete return.

In some instances, one of the spouses might have liabilities that would trigger garnishment of their tax refund. When the spouses filed a joint return there was no distinction between the refunds due to each spouse. Therefore, if one had a liability, the entire refund could be garnished, including the portion of the refund attributable to the other spouse.

In times gone by, tax malfeasance of either spouse, on a married filing joint return, was deemed to be malfeasance by both spouses.

Many believed that, although these treatments were technically correct, they were inequitable. One spouse might not be aware of the malfeasance of the other and therefore unknowingly sign an incorrect or incomplete return. In some cases the spouse might be aware (at some level) that there is a malfeasance but, because of socio-economic or cultural reasons, is hesitant to speak up. In one of these instances, why should the innocent spouse bear the burdens (including possible criminal prosecution) of the cheating spouse? Often there are marriages where each spouse keeps their finances separate except for the filing of a joint return. They file the joint return in order to take advantage of the "married filing joint" tax rate. However, if one spouse owes the IRS money, possibly for back taxes or unpaid child support, then the entire refund could be garnished to pay the one spouse's debts.

On July 22, 1998 Congress made changes to IRC Section 6013. These changes were made to rectify these inequities. This article will serve to summarize and explain the rules that provide relief for an injured or innocent spouse.

Injured Spouse

An injured spouse is the situation where the refund of a joint return might be used to pay the debts of one of spouses. These debts might include past due child support, spousal support, federal, state or local taxes. To be considered for injured spouse relief, the injured spouse must have filed a joint return, had income and related taxes that were reported on that return and an overpayment that was applied to the other spouse's debts. If both have debts, the injured spouse rules may be used to allocate any refund to the separate debts.

To request relief the injured spouse files Form 8379 (Injured Spouse Allocation). The form details the division of the income, deductions, exemptions, credits, taxes and payments for the spouses. Form 8379 should be filed when the injured spouse

becomes aware that part or all of a refund is being applied to the other spouse's obligations. That may be with the return, after the return was filed, or with an amended return (1040X). If Form 8379 was filed and subsequently a 1040X is filed with an additional refund, the injured spouse may file an additional Form 8379. It takes 8-14 weeks for the Internal Revenue Service (IRS) to process Form 8379. The IRS will compute the refund attributable to the injured spouse and issue the appropriate refund. Special rules apply in community property states as part of the refund due may be considered the property of the offending spouse and still subject to garnishment.

Form 8379 may be filed for up to two years after the filing of the return to separate any debt owed to the IRS. It may be filed for up to six years after the filing of the return for non-IRS debt.

Innocent Spouse

Innocent spouse relief is a more complicated issue. To request innocent spouse relief, four conditions must be met (Rev Proc 2003-61):

- 1) *A joint return was filed which has an understatement of tax due to erroneous items.* Erroneous items are unreported income, incorrect deductions, incorrect credits, or incorrect basis. Incorrect deductions are those deductions that that were not actually paid, have no support or are not allowed by law.
- 2) *The innocent spouse can establish that at the time the return was signed there was no knowledge of understatement of tax.* To test this, the IRS considers if the applicant has actual knowledge or if a reasonable person under similar circumstances would have known about the understatement. They will consider in their determination: the nature of the erroneous item, the financial situation of the spouses, the applicant's education and business experience, the applicant's involvement in activities that gave rise to the item, if the applicant asked reasonable questions about the completeness of the return, and if the erroneous item represented a departure from a pattern in prior years' returns.
- 3) *If holding the applicant liable would be unfair considering all the facts and circumstances.* To determine this, the IRS will consider whether the applicant received a significant benefit, directly or indirectly, from the error; whether the offending spouse deserted the applicant; or whether there is a divorce or separation.
- 4) *If property was transferred between the spouses for the purpose of a fraudulent scheme.* This includes schemes to defraud the IRS, or a third party such as an ex-spouse, business partner or any other creditor.

Innocent spouse relief may not apply if there is a court decision to determine liability, the innocent spouse has previously entered into an "offer in compromise" agreement with the IRS in relation to the liability or the innocent spouse has entered into a closing agreement with the IRS in relation to the liability.

Innocent spouse relief is obtained by filing Form 8857 (Request for Innocent spouse Relief). The IRS informs the non-applicant spouse of the filing of Form 8857. If there has been a history of domestic abuse, the applicant notifies the IRS in a check box on the first part of the return. The IRS will still notify

(continued on page 12)

TAX RELIEF (continued from page 11)

the other spouse of the application; however, they will take special precautions in handling the situation including not revealing any personal information about the applicant or the applicant's whereabouts. If the innocent spouse signed an erroneous return because of fear of violence or other duress, the IRS may determine that the return was actually not a joint return and, therefore, the innocent spouse would not be liable for taxes due. Form 12510 (Questionnaire for Requesting Spouse) may be filed with the Form 8857. Form 12510 serves to support the Form 8857. Form 12510 requires information about the family's finances, the state of the marriage and transfer of assets, and other issues. It serves to give the IRS information to make a determination if the innocent spouse rules should be applied. Form 8857 may be filed when the IRS is examining a joint return and proposing a deficiency or the innocent spouse receives a notice. The form may be filed up to two years after the IRS' first attempt at collection. Special rules may apply in community property states.

If the applicant disagrees with the IRS' determination or the IRS does not respond to the application within six months, the applicant may apply to the Tax Court for a review of the application.

Separation of Liability

In the event both spouses have a liability because of understatement of tax, one of the spouses may file for a separation of liability. To qualify for this relief the couple must have filed a joint return yet are no longer married, or are legally separated when filing for relief, or are not a member of the same household. If the relief is granted, the IRS will segregate the liabilities. If one spouse pays their liability any subsequent refund will be segregated so that the spouse that paid their liability will receive their refund and the spouse that did not will have the refund garnished to pay the liability.

Separation of liability is requested by filing Form 8857. Publication 971 includes worksheets to help the applicant determine the separate liabilities. Form 12510 may be filed with Form 8857 and relief may be sought from the Tax Court.

Equitable Relief

Equitable relief provisions apply when the applicant is not entitled to injured spouse relief, innocent spouse relief or relief because of community property laws. Under the equitable relief provisions a taxpayer can get relief where there is an understatement or underpayment of tax. Relief for underpayment is considered when the tax is properly reported but the tax not paid.

Equitable relief may be granted when all of the following conditions are met:

1. The applicant is not entitled to injured spouse relief, innocent spouse relief or relief because of community property laws.
2. There was no fraudulent transfer of property (see innocent spouse rules).
3. Property was not transferred for the purpose of tax avoidance.
4. There was not any intent to commit fraud with the filing or failure to file the return.
5. Tax was not paid.
6. When all the facts and circumstances are taken into account it would be unfair to enforce collection.

7. The tax liability is attributable to the other spouse unless:
 - a. The item at issue is attributable to the applicant because of community property laws.
 - b. The applicant has title to the item in question; however, facts and circumstances would indicate that the applicant is not the owner.
 - c. The applicant did not know that the spouse misappropriated funds intended for the payment of tax. The applicant may still be liable for taxes attributable to them solely.
 - d. The applicant can establish that s/he was a victim of abuse before the signing of the return and did not challenge the return out of fear of retaliation. The applicant may still be liable for taxes solely attributable to them.

The applicant for equitable relief may also be eligible for a refund under certain circumstances. Refunds may be granted if the applicant made payments from their own funds pursuant to an installment agreement and the payments were made after the filing of Form 8857. In addition, a refund may be granted if the applicant is granted equitable relief and the applicant made payments from his or her own funds. Payments made with the filing of the return, joint payments and payments by the other spouse are not eligible for refund. The statute of limitations applies to these refund requests. If the request is within three years of the filing of the return, the refund is limited to taxes paid within three years (plus any extensions granted) of the filing of the return. If the application for relief is made after the three year period, refunds may only be granted for taxes paid within two years of filing the application for relief.

Relief is requested on Form 12510, which may be filed with the Form 8857 or relief may be sought from the Tax Court.

In all cases, a taxpayer may file the Form 8857 with the signer of an IRS collection notice.

Summary

The Internal Revenue Service for many years had been holding spouses jointly and severally liable for any underreporting or underpayment of taxes on a "married filing joint" tax return. This is no longer the case. A spouse that believes any levy of tax against them is unjust may apply for relief under one of the pro-

A spouse that believes any levy of tax against them is unjust may apply for relief.... In 2005 almost 50,000 claims were received; 21% were granted full relief, 8% were partially allowed, 29% were rejected in full, and the remainder were rejected as having not qualified for a variety of reasons.

TAX RELIEF (continued from page 12)

grams listed above. In a recent case, *Dreyer v. Commissioner*, a wife who was mentally abused, and had worked in her husband's business, was granted relief by the tax court because she was not involved in the business decisions and because of the abuse.

In 2004 the IRS received nearly 52,000 requests for innocent spouse relief. Almost 19% were granted full relief and just over 7% were granted partial relief. In 2005 almost 50,000 claims were received; 21% were granted full relief, 8% were partially allowed, 29% were rejected in full, and the remainder were rejected as having not qualified for a variety of reasons. Clearly, the relief provisions do not solve many problems but they do answer a substantial amount of inequities.

Frimette Kass-Shraibman is a member of the NCCPAP's New York City Chapter and Board of Directors, and is Editor-in-Chief of The Journal of the CPA Practitioner.

She is an Associate Professor of Accountancy at Brooklyn College – CUNY and a managing director of Broad Street Financial Services.

Reference List

1. Equitable Relief. IRS, 2006.
2. Innocent Spouse Relief. IRS, 2006.
3. IRS Bulletin;2005-37:Rev. Rul. 2005-59. IRS, 2005.
4. Injured Spouse Claims and Innocent Spouse Relief. Nebraska: Legal Aid of Nebraska, 2005.
5. Publication 971: Innocent Spouse Relief (and Separation of Liability and Equitable Relief). Washington, DC: IRS, 2004.
6. Relief by Separation of Liability. IRS, 2006.
7. American Bar Association Section of Taxation Domestic Relations Committee. "Comments on Liability of Divorced Spouses for Tax Deficiencies on Previously Filed Joint Returns." *The Tax Lawyer* 50 (1997).
8. Juette, Johannes. "Wife Who Received Substantial Benefit Resulting From Husband's Grossly Erroneous Deduction Entitled to Innocent Spouse Relief: *Silverman V. Commissioner*." *The Tax Lawyer* 51 (1998).
9. Tax Court Memo 2010-257.

**Keep up-to-date with
NCCPAP events and
the accounting profession
through our website,
www.ncCPAp.com**

WANTED: A FEW GOOD MEN... AND GOOD WOMEN, TOO

The NOMINATING COMMITTEE is one of the most important committees of every organization. Its job is to select present and future leaders of the organization.

This year's committee is chaired by Ed Kliegman and supported by Jay Rosenbaum, Frimette Kass, Ed Heben, and Joe Scarpa. Karen Giunta and Dennis Scott serve as advisors.

All NCCPAP members are welcome to volunteer their time and energy and visit with the Committee to discuss serving as an officer or trustee. The criteria and expectations of Board of Directors members include:

Criteria

- Positive Thinkers
- Achievers
- Ethical Values
- Commitment
- Motivators & Involvers

Expectations

- Attendance at Board Meetings
- Attendance at select committee meetings
- Leadership of committees,
- Role models

For NCCPAP to be successful, it must have a continuous flow of new people entering the leadership ranks. The work should be interesting, challenging and rewarding. Properly administered, it can fit into your time constraints and lifestyle. Prior experience is not required.



**We need your creativity,
healthy imagination,
and sound thinking!**

The feeling of accomplishment and the knowledge of helping the profession continue and grow can be very worthwhile.

Please call Ed Kliegman at 516-541-1145 or email him at ejkcpa@yahoo.com if you would like to meet with the Nominating Committee.

***C'mon down!
You'll enjoy it!***



NCCPAP / AICPA



9th ANNUAL

STUDENT SCHOLARSHIP RECIPIENTS

The Ninth Annual NCCPAP AICPA Scholarship recipients were selected by the scholarship committee at our meeting in Boca Raton, 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

THANK YOU
to all NCCPAP members
who contributed to the scholarship fund.

**Send Your
E-MAIL ADDRESS
to NCCPAP!**

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

Our membership e-mail list is not 100% complete. Please send your name, firm name and e-mail 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!

Society of St. Vincent de Paul

*My Car Went
To Heaven*



**DONATE
YOUR AUTO**

**Charity Established 1855 • IRS Tax Deduction
Free Towing • Serving All Five Boroughs**

718-491-2525

CHAPTERS' CALENDAR OF EVENTS**FEBRUARY / MARCH / APRIL 2011****NASSAU/SUFFOLK, NEW YORK**

Contact: Chapter Office (516) 997-9500
 Chapter Meetings:
 Registration & 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.)

Thursday, February 3, Chapter Meeting (special start time 4 p.m.)
FEDERAL UPDATE – 4 CPE credits (Tax)

Wednesday, February 23, 8 a.m. – 10 a.m.
TAX SEASON ROUNDTABLE - 2 CPE credits (MAP)
 On Parade Diner, 7980 Jericho Tpke. Woodbury, N.Y.

Thursday, March 3, Chapter Meeting
FEDERAL TAX ROUNDTABLE – 2 CPE credits (Tax)

Wednesday, April 27, 8 a.m. – 10 a.m.
POST-TAX SEASON ROUNDTABLE – 2 CPE credits (MAP)
 On Parade Diner, 7980 Jericho Tpke. Woodbury, N.Y.

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: Jay Rosenbaum, CPA (212) 594-4610 ext 28
 Please call to confirm all meetings as topics, times, and locations are subject to change due to attendance, speakers preference, etc.

Thursday, February 17, 8:30 a.m. – 10:30 a.m.
NJ TAX UPDATE – 2 CPE credits
 The Support Center for Non Profit Management
 305 7th Avenue at 27th Street, New York City

March & April: To be announced.

WESTCHESTER/ROCKLAND, NEW YORK

Contact: Chapter Office (914) 708-9404
 DoubleTree Hotel, 455 South Broadway. Tarrytown, N.Y.

Tuesday, February 1st, 3 p.m. – 9 p.m.
NON PROFIT AUDIT REVIEW UPDATE - 6 CPE credits

Tuesday, March 8th, 5:30 p.m. – 9 p.m.
TAX SEASON ROUNDTABLE – 3 CPE credits

April: No meeting.

NEW JERSEY

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

Monday, February 7
PRACTITIONERS FORUM – 2 CPE credits

March & April: No meetings.

FLORIDA

Contact: Neil Fishman (561) 369-3228
 All meetings at Cypress Creek Country Club,
 9400 Military Trail, Boynton Beach, FL
 8:45 a.m. – 10:45 a.m., Registration at 8:30 a.m.

Thursday, February 3
TIGTA: ENSURING INTEGRITY IN THE TAX SYSTEM
 – 2 CPE credits

March & April: No meetings.

MASSACHUSETTS

Contact: Ronald Tockman, CPA (781) 341-2400
 Sheraton Needham Hotel, 100 Cabot Street, Needham, Mass.

February, March & April: No meetings.

HOUSTON

Call for Information: (888) 488-5400



**National Conference of
CPA Practitioners, Inc.**
22 Jericho Turnpike, Suite 110
Mineola, New York 11501

PRESORTED
U.S. POSTAGE
PAID
FREEPORT, NY
PERMIT NO. 50

Change Service Requested

NCCPAP is Going Green!

Beginning May 2011,
Journal of the CPA Practitioner
will be delivered electronically.

Update your profile on the NCCPAP website
to include your e-mail address
or call the National office for more information.

**For the latest NCCPAP information, visit our website
www.NCCPAP.org**