

The National Conference of CPA Practitioners

NASSAU/SUFFOLK CHAPTER



Volume 4, Issue 7, AUGUST 2007

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ADS - PLEASE SUPPORT OUR
ADVERTISERS!

SAVE THE DATE

2007 LONG ISLAND TAX
PRACTITIONERS SYMPOSIUM
WILL BE HELD ON
NOVEMBER 14, 15 & 16, 2007
AT THE
CREST HOLLOW COUNTRY CLUB



AUGUST MEETINGS

THURSDAY, AUGUST 2, 2007

Workers' Comp Update

Speaker: Sherri Mazze, State Insurance Fund

Location: Holiday Inn @ Plainview

Credits: 2 CPE/TAX

Time:

Board Meeting	4:00 PM
Dinner/Networking	5:30 - 7:00 PM
Program	7:00 - 9:00 PM

Cost:

Early Bird Fee till Friday, July 27.....	\$50.00
Regular Fee after, July 27.....	\$60.00

TUESDAY, AUGUST 21, 2007

ETHICS

1/2 Day Breakfast Seminar

Speaker: John Raspante - Camico Insurance Co.

Location: Holiday Inn @ Plainview

Credits: 4 CPE/ETHICS

Time:

Registration	7:30 AM
Program	8:00 AM - 12:00 AM

Cost:

Early Bird Fee Till Friday, Aug. 17	
Cost for Members - \$139... Non-Members \$164	
and after Friday, Aug. 17	
Cost for Members - \$164... Non-Members \$189	

Register on line at:

<http://www.ns-nccpap.org/register-online/index.html>



PRESIDENT'S MESSAGE

Hello to all our members and their families,

I hope you are having an enjoyable summer and are finding the time to relax and enjoy the warm weather. I hate to be the bearer of bad news, but the current continuing professional education period ends August 31st. Please make sure that you have your required CPE, and with that in mind, I would like to remind you of our current CPE courses being offered.

First is the dinner meeting seminar on August 2, 2007 featuring Sherri Mazze of the State Insurance Fund. Sherri is the head of one of the auditing divisions and will be able to answer all your questions about the workers' compensation rules and audits.

Our next seminar is on August 21, 2007 and is a half day NYS Ethics seminar at the Holiday Inn in Plainview. This is a required course for all CPAs to take during each of our triennial licensing periods. Breakfast will be served.

We also need help on our committees. Committees are the lifeblood of our chapter. We need help on the Education Committee and Publicity Committee. The Education Committee is setting up our seminars for next year. We need your input to determine what courses are of interest to our members. The Publicity Committee works on getting the word out about our chapters activities and programs to the media. Won't you spend a few hours a year and help us? Without your help we will not be able keep producing the excellent seminars we have become known for.

Barry Zalk
President

N/S Chapter of NCCPAP

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CHAPTER POLICY

THE FEE FOR EARLY BIRD REGISTRATIONS IS:

\$50.00 WITH *PRE-REGISTRATION AND \$60.00 REGULAR REGISTRATION, OR AT THE DOOR REGISTRATION.

*PRE-REGISTRATION MEANS: A COMPLETED REGISTRATION FORM WITH PAYMENT AND POST MARKED, FAXES OR E-MAILED TO THE N/S CHAPTER OFFICE THE FRIDAY PROCEEDING THE CHAPTER MEETING WHICH YOU ARE PLANNING TO ATTEND.

A PRE-PAID REGISTRANT WHO CANNOT ATTEND THE CHAPTER MEETING WILL BE ISSUED A CREDIT TO BE USED BY THE REGISTRANT ONLY FOR A FUTURE MEETING (OF EQUAL VALUE) HELD WITHIN ONE YEAR OF THE MISSED MEETING. CANCELTION NOTICE MUST BE GIVEN TO N/S NCCPAP CHAPTER OFFICE BY THE END OF THE CHAPTER MEETING DAY.

Refer to back cover for Cancellation and Refund Policy for ALL Chapter Meeting and Seminars.

EDITOR'S COLUMN

By Edwin J. Kliegman, CPA



The May 7-20 issue of Accounting Today contained an article by Jay N. Nisberg that offers some suggestions to improve your practice. I think it's worthwhile reading. I have edited and adapted it to give you the highlights.

Newsletter? Good Idea! E-newsletter? Great Idea!

If your marketing efforts include a newsletter, you know the value of providing clients, prospects and referral sources with information that they need to be successful. A focused newsletter is a tool that many CPA firms use to market their services and maintain communication throughout the year.

But how do you know if your clients are actually reading it? That's a tough question when talking about a print newsletter, which may get thrown away, unopened. But with an e-newsletter, technology exists that allows you to track read rates, as well as other important metrics, and provide readers with the most recent information available. With that information, you can generate new business leads and increase revenues from existing clients.

Here are some of the key questions that can now be answered with a few clicks:

- ^ How many newsletters were opened?
- ^ Do readers demonstrate certain patterns?
- ^ Which articles drew the most attention?
- ^ Which members of your firm are responsible for making sure that their clients receive the newsletter?
- ^ After reading a particular article, are readers impressed enough to implement the idea put forth?
- ^ Which readers unsubscribed?
- ^ Were some newsletters not delivered? Why?
- ^ How many visits to your firm's Web site resulted from your newsletter?
- ^ What is the actual cost per reader of sending out a newsletter?

With a print newsletter, you no doubt know the total cost of production and distribution. But unless you have the data necessary to determine how many copies were actually opened and read, there is no way to calculate the true cost per reader. For example, \$100 spent to send out 100 newsletters sounds like \$1 per copy. But if only 50 are read, the cost jumps to \$2 per copy, making your marketing efforts far less cost effective than you might believe.

Besides allowing for cost measurement, an e-newsletter with online tracking capability can enhance your marketing results in a number of ways:

1. Branding.
An excellent way to gain brand recognition is to regularly keep your firm's name in front of clients, prospects and referral sources
2. Short lead-time.
3. Time savings.
4. Two-way communication.
5. Year-round contact.
6. Proactive marketing.
7. The ability to target seminars.
A great way to market your CPA firm is to host seminars. With online tracking, you can see which articles get the most attention and set the agenda, armed with that knowledge
8. Niche development.

All of these metrics are possible with today's technology, although some e-newsletter companies may offer only a few of them.

From a marketing standpoint, it's hard to find a more effective vehicle than electronic newsletters. They can offer solid benefits, including an audit trail, lead generation capabilities, a proven business development platform, tools to measure ongoing success, and real-time information — all of which help your firm improve its bottom line.

Jay N. Nisberg, Ph.D. is a nationally known lecturer and consultant to CPA firms. Reach him at (203) 743-2567 or jaynisberg@snet.net.

**NASSAU/SUFFOLK CHAPTER
 NATIONAL CONFERENCE OF CPA PRACTITIONERS (NCCPAP)
 MEETING SCHEDULE 2007**

EXCEPT AS NOTED, ALL CHAPTER MEETINGS WILL BE HELD
 AT THE HOLIDAY INN AT PLAINVIEW, EXIT 46 OFF THE LIE

Holiday Inn @ Plainview
 215 Sunnyside Blvd
 Plainview, NY 11803

On Parade Diner
 7980 Jericho Turnpike
 Woodbury, NY 11797

Thurs., Aug. 2, 2007	WORKERS' COMP UPDATE	2 CPE/TAX
Tues., Aug. 21, 2007	ETHICS - 1/2 DAY BREAKFAST SEMINAR	4 CPE/ETHICS
Thurs., Sept. 6, 2007	NYS TAX UPDATE	2 CPE/TAX
Thurs., Oct. 11, 2007	COMPILATION AND REVIEW	2 CPE/TAX
November 2007	NO CHAPTER MEETING	
November 14, 15 & 16, 2007	2007 LONG ISLAND TAX PRACTITIONER SYMPOSIUM (Crest Hollow Country Club)	
THURS., DEC. 6, 2007	TOPIC TO BE ANNOUNCED	2 CPE/TAX

THERE IS A NEW SCAM GOING AROUND

Thanks to Ken Hauptman and Todd Newman for bringing this to our attention.

Official looking letters from the IRS addressed to clients with the text as outlined below are being delivered. Forget the fact that the grammar is horrible - it looks like it could be real and there is an attachment which asks for personal information.

Dear Company Owner,

It has come in our attention that the profit your paying taxes for is much larger than the one you have on file with us. This could be a deliberate act to cheat the IRS or it could be a mistake from our side.

If it is deliberate, it is called tax avoidance and it's punishable by law with jail from 5 to 10 years.

The IRS has begun an investigation regarding this fact and we need your cooperation. Instructions on how to resolve this, as well as a INVESTIGATION FORM are attached to this email.

Please complete the form, sign it and send it to tax-avoidance@irs.gov within 48 hours.

If we won't receive the form we'll have no choice but to ask the Department of Justice to take a look at the case and you'll be contacted by one of our lawyers.

Thank you,
 George William
 IRS TAX PAYMENT AGENT
 FRAUD DEPARTMENT

A NEW IRS TAX PROGRAM (NRP)

By **TODD NEWMAN**, National Tax Committee Chairman

Internal Revenue Service officials announced plans to launch a new National Research Program (NRP) reporting compliance study for individual taxpayers that will provide updated and more accurate audit selection tools and support efforts to reduce the nation's tax gap.

The latest NRP study will be the first of an ongoing series of annual individual studies using an innovative multi-year rolling methodology. The study will start in October 2007 and examine about 13,000 randomly selected tax year 2006 individual returns. Similar sample sizes will be used in subsequent tax years.

An advantage of using this method, which combines results over rolling three-year periods, is the IRS will be able to make annual updates to compliance estimates and develop more efficient workload plans on an annual basis, after the initial three annual studies. Previous studies started from scratch, drew tax returns from a single tax year and involved examinations of more than 45,000 taxpayers.

"The new program will be a big step

forward for tax research," said Acting IRS Commissioner Kevin M. Brown. "Our approach will reduce burden on taxpayers, improve our audit selection techniques and give us more timely information to help reduce the tax gap."

The tax gap is the difference between what taxpayers should have paid and what they actually paid on a timely basis. Based in part on the prior NRP reporting compliance study of individual income tax returns, IRS officials estimate that the net tax gap for tax year 2001 was \$290 billion.

Using research from the prior NRP study, the IRS updated its' audit selection system. Updated statistics enable the IRS to audit more efficiently and improve the detection of underreported income and overstated deductions and credits. The data also enables the IRS to audit fewer taxpayers with accurate tax returns, which lessens the burden on compliant taxpayers.

The research on individuals needs updating because as time passes, patterns of noncompliance change. The sample for the latest individual NRP is constructed to ensure that it contains sub-samples of individuals at different

income levels as well as those engaged in farm and sole proprietor business activities.

The initial group of taxpayers whose returns are selected for audit under the new NRP study will start receiving official letters in October, informing them that they are part of the research study. The majority of individuals will have specific lines of their returns confirmed through in person audits with an IRS examiner. Some of the individuals whose returns are selected for inclusion will not be contacted if the IRS can obtain matching and third party data that confirms the accuracy of their return. The targeted research design of the new individual NRP avoids the need for IRS agents to routinely check all the lines of a taxpayer's return.

In addition to the NRP for individuals, the IRS is in the final stages of a compliance research project examining reporting compliance of S corporations. This research encompasses approximately 5,000 returns filed for tax years 2003 and 2004. Since the income and expense items for S corporations flow through to individual shareholders, this study will also help refine the tax gap estimates for individual income tax.

IBM SAVES \$1.6B IN TAX LOOPHOLE

IBM said it had structured a \$12.5 billion stock repurchase to take advantage of funds it earned overseas without making them subject to U.S. corporate tax rates. IBM saved about \$1.6 billion in the move. The loophole has since been closed.

The IRS announced plans to issue regulations making companies pay U.S. taxes when they buy back their stock two days after IBM's transaction. The IRS issued a notice declaring that the technique could not be used to eliminate taxes.

IRS EXPANDS JACKSON HEWITT FRAUD PROBE

The federal government has widened its probe into whether Jackson Hewitt Tax Services Inc. helped customers file fraudulent returns to get bigger refunds.

In a regulatory filing with the Securities and Exchange Commission, Jackson Hewitt disclosed that the corporation itself and all of its franchisee and company-owned stores now are being investigated by the IRS. The Parsippany, N.J. based company has 5,778 franchisee operated offices and owns an additional 723 offices nationwide, for a total of 6,501.

The company said in its SEC filing that it is "cooperating fully" with the IRS and plans to complete the internal review quickly to make any necessary changes in time for the 2008 tax filing season.

The Justice Department on April 3 filed civil injunction lawsuits seeking to halt fraudulent practices at more than 125 Jackson Hewitt retail tax preparation stores in and around Chicago, Detroit, Atlanta and Raleigh-Durham, N.C.

FAMILY AND MEDICAL LEAVE ACT-DETERMINING LEAVE TIME

Submitted by Denise Roros of Paychecks

According to the Family and Medical Leave Act of 1993 (FMLA), eligible employees of covered employers are entitled to up to 12 workweeks of job protected FMLA leave in a 12 month period. There are several methods an employer can use to determine the 12 month period in which the employee is entitled to 12 weeks of leave under FMLA:

1. The calendar year.
2. Any fixed 12 month "leave year", such as a fiscal year, a year required by state law, or a year starting on an employee's "anniversary" date;
3. The 12-month period measured forward from the date any employee's first FMLA leave begins; or,
4. A "rolling" 12 month period measured backward from the date an employee uses any FMLA leave.

If an employer chooses methods one or two for determining the 12-month period, the employee would be entitled to take up to 12 weeks of FMLA leave

at anytime in the fixed 12-month period selected. The employee could take 12 weeks at the end of one year and another 12 weeks at the beginning of the following year.

If an employer chooses method three to measure the 12-month period in which an employee is entitled to FMLA leave, the employee would be entitled to 12 weeks of leave during the year beginning on the first day FMLA is taken; the next 12-month period would begin the first day FMLA leave is taken after the completion of any previous 12-month period.

Method four, the "rolling" 12-month period states that each time an employee takes FMLA leave, the remaining leave entitlement would be any balance of the 12 weeks which has not been used during the immediately preceding 12 months. If an employee has taken eight weeks of leave during the past 12 months, an additional four weeks of leave could be taken. If an employee used four weeks beginning February 1, 2006, four weeks beginning June 1, 2006, and four weeks beginning December

1, 2006, the employee would not be entitled to take any additional leave until February 1, 2007. However, beginning on February 1, 2007, the employee would be entitled to four weeks of leave, on June 1, 2007 the employee would be entitled to an additional four weeks, and on December 1, 2007 the employee would be entitled to an additional four weeks.

It is important that the employer selects one of the options listed above to determine the 12-month period in which the 12 weeks of entitlement occurs. If an employer fails to select one of the methods, then the option that is most beneficial to the employee will be used. The employer may subsequently select an option only by providing the 60-day notice to all employees of the option that the employer intends to implement. During this 60-day period, any other employee who needs FMLA leave may use the option that provides the most beneficial outcome to the employee. Once the 60-day period has ended, the employer may implement the selected method.

FEDERAL MINIMUM WAGE INCREASE

Adapted and edited from an article by Victor Travaglianti, Jr., PrimePay Payroll and Business Services

Minimum Wage Increase, Tax Credits In Spending Bill was signed by President Bush on May 25. The bill, signed into law as an emergency war supplemental spending bill (H.R. 2206), raises the federal minimum wage in three steps to \$7.25 an hour by 2009, while affording approximately \$4.8 billion in tax relief to businesses affected by the wage increase.

Under the measure, the current minimum wage of \$5.15 an hour will rise to \$5.85 an hour on July 24, 2007, to \$6.55 an hour on July 24, 2008, and to \$7.25 an hour on July 24, 2009.

Some states, including Delaware, Maryland, New York, and North Carolina will tie their rates to the federal minimum wage once it exceeds the state rate. Maine has a similar provision. Other states currently have higher minimum wage rates than the first or second federal increase scheduled, but have no law or mechanism in place to adopt the higher federal minimum wage for state purposes when it becomes effective.

Employers in California, Connecticut, Hawaii, Illinois, Iowa, Massachusetts, Michigan, Oregon, Rhode Island, and Washington generally are unaffected by the change in the minimum wage law, as the rates in these states already meet or will exceed the highest of the new federal minimums.

THE IRS WATCHES CLOSELY AS S CORPORATIONS SNOWBALL

Adapted and Edited from an article BY ROGER RUSSELL in Accounting Today issue of May 21 – June 3, 2007

THE IRS TAKES NOTE!

As S corporations have become more popular as a vehicle for small and mid-size businesses, the Internal Revenue Service is stepping up its efforts to ensure that taxpayers don't abuse them. In 2005, it began a program of 5,000 random audits under the National Research Program from tax years 2003 and 2004. And last year, the IRS audited nearly 14,000 S corporations, up 34 percent from 2005.

"There is a fair amount of abuse in this area," said P. Martin Davidoff, Tax Liaison Committee chair of the American Association of Attorney-CPAs. "People are taking salaries that are too low, sometimes as little as zero, to beat the 15 percent FICA tax. Or there are those who pay themselves \$10,000, but take out \$90,000 in distributions. It's

an area that [the IRS] has to examine."

"There are a lot of inappropriate deductions in small and mid-size S corps – those with from \$75,000 to \$500,000 in gross revenue," he said.

There are a number of areas on the S corporation return that the IRS will scrutinize. For starters, you have to have a profit motive. You can't just set it up for personal purposes and take deductions. Some set up the corporation as a sham, but the first thing the IRS will examine at the lower end is whether there is a profit motive.

An S corporation can only have one class of stock. You can have a second class of stock so long as the only distinction is voting rights. But all shares must have

the same rights in terms of distribution and liquidation proceeds.

One of the things the IRS wants to do when they come in and look is to find that the taxpayer took a distribution that exceeded their basis, creating dividend income or capital gain income to that shareholder. They want to examine the basis calculations to make sure that the losses are properly deductible and that the distributions are, in fact, tax-free.

The IRS also takes a close look at fringe benefits. It's an area that's disregarded by a lot of taxpayers, but it gives the IRS a prime opportunity to come in and make adjustments.

Just be aware that the IRS is very active in the area of S corps.

Notice Regarding Bogus NYSSCPA Representative

I am writing all NYSSCPA members to alert you to about a troubling development.

Several members reported that they received calls from a person identifying himself as "Bruce Amble" and claiming that he is calling from the NYSSCPA. His story is that he is attempting to set up some sort of quality control group or committee for the Society.

The call is completely bogus. The Society presently does not employ anyone named Amble and is not setting up any quality control groups. If you receive such a call, please try to get contact information from the caller and forward it to my attention. Note my email address below.

Thank you.

James A. Woehlke, Esq., CAE

General Counsel, NYSSCPA/FAE

3 Park Avenue, 18th Floor

New York, NY 10016

(v) (212) 719-8347

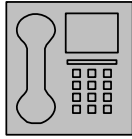
(f) (212) 719-4759

jwoehlke@nysscpa.org

SEC Adjusts GAAP for Foreign Firms

By NYSSCPA.org E-zine Staff

Federal regulators tentatively agreed to ease an accounting requirement for foreign companies whose shares trade in the United States, a move seen as propelling them on a path toward a single global standard and the possible demise of the stricter U.S. rules.

IRS Stakeholder Liaison presents:**National Phone Forum****Payroll & Foreign Workers****Date:** August 15, 2007**Cost:** FREE**Location:** The convenience of your home or office**Be our guest:**

- Tax Practitioners
- Reporting Agents
- Payroll Companies
- Small Business Representatives
- Small Business Owners

Topics Covered:

- Visa's
- Withholding on Resident and Non-Resident Aliens
- W-4 Forms
- Social Security and Medicare Taxes on Aliens

Earn Continuing Professional Education credit:

- Enrolled agents receive one CPE credit for a minimum 50-minute participation
- Other tax professionals may receive credit if they qualify per their organization
- You need to register individually and use your PIN to receive credit
- Call in on a separate line to verify attendance



A question and answer period will follow the presentation; however, due to the public nature of the call, we will not be able to answer specific client issues.

Sign up now! Here's how:

- **Select the time that works best for you:**

Note: Time zones shown are Daylight Savings Time.

CONFERENCE ACCESS CODE	EASTERN	CENTRAL	MOUNTAIN	PACIFIC
351656	10:00 am	9:00 am	8:00 am	7:00 am
921867	1:00 pm	12:00 pm	11:00 am	10:00 am
483502	4:00 pm	3:00 pm	2:00 pm	1:00 pm

- Register at: www.atevent.com.
- You will be assigned a Personal Identification Number (PIN) that must be used to join the conference.
- If you have never registered with AT&T for a prior phone forum, you will need to click on "create a profile" first.

Register by August 13, 2007. We will e-mail materials for the class on August 14, 2007.

If you do not receive this e-mail by 4 p.m. (Eastern) on August 14th, e-mail us at: nationalphoneforum@irs.gov to request the presentation materials.

Reservations are limited so register early. Please let us know if you registered and will not be able to attend the forum as there is a fee charged to the IRS for each unused line.

Dial in on August 15th, 2007:

Toll free: 1-866-216-6835

- Dial in 3-5 minutes early
- Enter your access code, then the pound (#) sign
- Enter your Personal Identification Number (PIN), then the pound (#) sign
- Your line will be placed on hold until the conference begins

Questions? E-mail us at: nationalphoneforum@irs.gov

Deadline for submissions to the newsletter is the **FIRST DAY of EVERY MONTH!**

N/S NCCPAP loves E-mail addresses! Keep the office updated on your E-mail addresses! **THANK YOU!**

For us, it's all about you and your needs.

Paul Aledort,
CFP®, ChFC, CLU
Financial Professional



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IF YOU FIND MISTAKES IN THIS PUBLICATION

Please consider that they are there for a purpose.
We publish something for everyone, and some people are always
LOOKING FOR MISTAKES

SAVE THE DATE

N/S NCCPAP

**INSTALLATION
DINNER DANCE
&
JOURNAL**

**Thursday,
October 18, 2007**

WANTED

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<http://www.ns-nccpap.org/register-online/index.html>

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(AS IT APPEARS ON CREDIT CARD)

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MAIL TO:

N/S NCCPAP, 22 JERICHO TURNPIKE - STE. 110, Mineola, NY 11501
 FAX TO: (516) 997-5155 EMAIL TO: egelbien@ns-nccpap.org

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**CHAPTER MEETING
 CANCELLATION POLICY**

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SEMINAR REFUND POLICY

REFUNDS WILL BE ISSUED FOR SEMINARS PROVIDED NOTICE OF CANCELLATION IS RECEIVED THREE (3) BUSINESS DAYS PRIOR TO PROGRAM DATE. A \$25.00 PROCESSING FEE WILL BE CHARGED FOR 2 CPE & 4 CPE CREDITS SEMINARS, \$50.00 FEE FOR 8 CPE CREDIT SEMINARS.