

The National Conference of CPA Practitioners

NASSAU/SUFFOLK CHAPTER



Volume 4, Issue 6, JULY 2007

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

JULY MEETINGS

THURSDAY, JULY 12, 2007

Practical Retirement Plans For Small Firms - Simple to Complex

Speaker: Gerald Wolf, Esq. - Wolf Law Group
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, June 1.....\$50.00
Regular Fee after June 1.....\$60.00

THURSDAY, JULY 26, 2007

How to Hire & Retain Qualified Personnel

Moderators: Kenneth Hauptman, CPA, Eliot Lehenhart, CPA
Speakers: Matt Kutin & Dan Katz of Green Key Resources, LLC
Location: On Parade Diner, Woodbury
Credits: 2 CPE/MAP
Time: Registration 7:30 AM
Program 8:00 AM - 10:00 AM
Cost: Early Bird Fee Till Friday, June 8\$20.00
After Friday, June 8\$25.00

Register on line at:

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



PRESIDENT'S MESSAGE

My warmest greetings to all,

Now that we are into the summer months, I hope that you are taking some time off to enjoy the weather.

Also, please don't forget that the New York deadline for CPE ends August 31st. We have many programs coming up to help you fulfill your requirements including a New York ethics 1/2 day course at the Holiday Inn in Plainview on August 21st.

The New York State Legislature is again considering mandating peer review for all CPA practitioners including those who only do tax preparation. NCCPAP is opposed to Peer Review of tax preparers until all tax preparers, CPAs or not, are covered. We feel it is unfair to single out CPAs, who are already highly regulated, and not the other preparers. Let us know your thoughts.

President Bush signed the U.S. Troop Readiness, Katrina Recovery and Iraq Accountability Appropriations Act, 2007. There are many tax provisions included.

Two that will affect practitioners are an increase in Sec. 179 to \$125,000.00 for tax years beginning 2007, and an increase in the Kiddy tax age to 18 or full-time students to under age 24.

Another provision increases the tax return preparer penalties to include non income tax returns such as estate and gift tax, employment taxes, etc. The basic penalty is also increased from \$250 to the greater of \$1,000 or 50% of the income derived by the tax return preparer from the preparation of a return. We will get a letter out about the tax provisions in the bill and perhaps a special seminar, if warranted. Keep tuned for upcoming events.

Stay well and enjoy the summer,
Barry Zalk, President

N/S Chapter of NCCPAP

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2007 LI TAX SYMPOSIUM

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THE FEE FOR EARLY BIRD REGISTRATIONS IS:

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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.

SAVE THE DATE

November 14, 15 & 16, 2007

2007 Long Island Tax Practitioner Symposium



LETTER RIP

We LOVE letters. We Want to hear from you. Sing our praises, bust our chops, or just tell us what's on your mind. Send your thoughts to: ejkcpa@yahoo.com.

Dear Ed,

I agree with you 110%. It is all about publicity and I feel that we have been missing the boat for years. With regard to your comment on page 3 of the June Issue of N/S NCCPAP Newsletter, it's all back to publicists and the fact that we do not have a PAC. Money talks in Albany. Until the members at the chapter and in National realize this, we will be stuck in the 1970's. The fact that we do many good things is great, but only our members know about it.

Regards,
Alan Levine

EDITOR'S COLUMN

By Edwin J. Kliegman, CPA



The following editorial was written by Bill Carlino, Editor of Marketplace - Spring 2007. I think it is worthwhile reading for every CPA.

Marketing 101

ONE OF THE MORE DISHEARTENING CONSTANTS in the realm of corporate strategy is that in times of financial downturns, the marketing department is usually the first one cleaved by the layoff ax.

No matter what precipitates a company's plunge — whether it's economic conditions, new regulations or a change in consumer tastes — marketing is, more often than not, perceived by management as an expendable cost center in times of austerity.

And therein lies one of the great corporate fallacies.

Marketing, in fact, is your accounting firm's facade, the initial impression that potential recruits and clients receive when they walk through the door. The appearance of your reception area as well as the persona of the receptionist are all part of marketing.

Marketing as a strategy isn't constrained to traditional functions such as creating direct mailings or advertising copy for print or media ads, but rather has evolved to such areas as the quality of a firm's Web site, or receiving outside accolades and recognition as being a great place to work.

Marketing can help in generating client leads, or attracting new blood to the firm as a result of positive press or heavy involvement in charitable community events. Marketing is not something that should be curtailed or become complacent even when business is booming. Nor is implementing a marketing strategy a recipe for unbridled success. A successful business requires far too many other ancillary operations to remain competitive to rely on marketing alone.

But with all the complexities in operating a successful business, a marketing strategy — whether expansive or basic — should be one of the foundations of your firm. Take a look around. Most successful firms have successful marketing strategies.

That cannot be a coincidence.

Bill Carlino, Editor

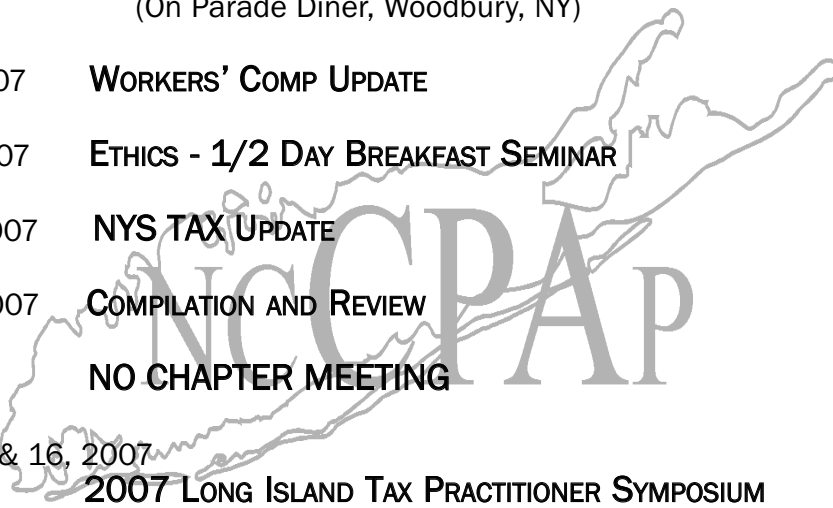
**NASSAU/SUFFOLK CHAPTER
NATIONAL CONFERENCE OF CPA PRACTITIONERS (NCCPAP)
MEETING SCHEDULE 2007**

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., July 12, 2007	PRACTICAL RETIREMENT PLANS FOR SMALL FIRMS - SIMPLE TO COMPLEX	2 CPE/TAX
<i>Thurs., July 26, 2007</i>	<i>How to Hire & Retain Qualified Personnel (On Parade Diner, Woodbury, NY)</i>	2 CPE/MAP
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	RETIREMENT PLANNING	2 CPE/TAX



GOOD & WELFARE COMMITTEE

The Good & Welfare Committee exists to promote Good & Welfare and express congratulations or sympathy to a member, a family member of a member or a friend of the chapter, as appropriate.

Please be sure to contact:
Nathan Eichner at (631) 724-4400 or the Chapter Office when an event occurs.

IF YOU FIND A MISTAKE 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

TREASURY WANTS ACCOUNTING REFORMS

Adapted and edited from NYSSCPA Ezine



UNITED STATES
**DEPARTMENT OF
THE TREASURY**



U.S. Treasury secretary Henry Paulson has asked former Securities and Exchange Commission chairman Arthur Levitt and former SEC chief accountant Donald Nicolaisen to chair a commission on reforming the accounting profession.

Paulson called this the first stage of an "action plan" for maintaining the competitiveness of U.S. capital markets....a transparent financial reporting system and vibrant auditing profession form the backbone of a marketplace investors can trust There are legitimate questions about the sustainability of the auditing profession's business model as the profession consolidates. The accounting profession review would focus on competition and concentration, the availability of "human capital" and accounting firms' financial resources. There are many people who reject "a black and white debate of rules versus principles" in regulatory reform.

The Treasury plan includes streamlining accounting requirements to encourage international companies to list on U.S. exchanges. There will be a review of financial reporting requirements and the factors driving frequent restatements of company results.

In the near future, the SEC must decide a series of critical issues worth billions of dollars to the business community from how far to cut back accounting rules to whether it should side with investment banks or shareholders in a Supreme Court case. Some recent developments include:

- SEC leaders have launched a pilot program that restricts staff lawyers' ability to negotiate corporate settlements, filed a court brief that supports raising the bar for investors to prevail against business in class action lawsuits, and mulled a proposal that would force consumers to bring brokerage disputes to arbitration rather than before a jury.
- In the weeks ahead, the SEC must approve adjustments to the 2002 Sarbanes-Oxley law to make rules less costly for business; choose sides in a Supreme Court case that will resolve whether investors can sue bankers who helped clients get away with fraud; draft a plan to address how much power shareholders will have to nominate corporate directors; and vote on settlements and penalties for companies accused of improperly backdating stock options for executives.
- The attorneys general of Ohio and Utah wrote federal lawmakers, urging them to step up their oversight and reminding them that "we are only five years removed from the scandals at Enron and WorldCom and yet many have forgotten the lessons those cases have taught."
- Business has protested that the rule Section 404 of Sarbanes-Oxley is overly burdensome, spurring regulators to draft new language which they say should reduce costs.

Despite business complaints, a survey of corporate financial executives found that compliance costs for Section 404 fell in 2006 for the third year, with most of the reduction coming from managers who spent less time and money on reviews. 78 percent said the cost to comply with Section 404 still outweighed any benefits. 60 percent said SOX had boosted investor confidence in their financial results. This drop is largely attributed to increased efficiencies, a positive learning curve and use of technical systems and computer software, The first year, people had to document their controls and they had never done that. Now they can pull up their documentation and update it. Business groups, such as the U.S. Chamber of Commerce, have criticized Sarbanes-Oxley for stifling innovation by subjecting companies to burdensome regulations.

SEC, PCAOB EASE ON SARBANES-OXLEY

Adapted and Edited from an article in the NYSSCPA.org Ezine

Both the Public Company Accounting Oversight Board (PCAOB) and the Securities and Exchange Commission recently voted unanimously to relax Section 404 of the Sarbanes-Oxley Act, a controversial standard for auditing the internal financial controls of corporations

The PCAOB, in a 5-0 vote, eased the standard for Section 404 by making it more risk-based and less comprehensive, aiming to cut compliance costs. The relaxed standard

will affect the handling of Section 404 reviews by corporations and major audit firms.

The PCAOB's new approach allows a focus on the riskiest areas of internal controls and more use of work already done by internal auditors. The new standard makes room for adjusting control audits for the size and complexity of a company. It focuses more on principles and less on specific checklists and makes more use of plain English.

It is hoped that the new standard will help auditors avoid unnecessary costs. A "faithful application" of the standard is a goal of the change.

The PCAOB standard must go before the SEC for review and a vote. If the commission approves it, as expected, the revised standard will be on the books in time for audits to be done in 2008 of results for fiscal years ending on or after Nov. 15.

A CURRENT TAX CASE THAT YOU SHOULD FOLLOW

by Todd Newman, NCCPAP Tax Committee

A very important tax case will be decided in the next Supreme Court term (beginning in October): Department of Revenue v. Davis.

Why is this important?

If you live in a state with a state income tax, and you own municipal bonds issued by your state, you do not pay income tax on those bonds. However, if you own bonds issued by another state you almost certainly do pay income tax on those bonds. The Kentucky ruling says that's illegal—it violates the dormant commerce clause of the U.S. Constitution.

To no one's surprise, the National Association of State Treasurers doesn't like this ruling; they will be filing an amicus brief on the case. The Kentucky Department of Revenue doesn't like the ruling; it will cost the state money. Indeed, high tax states (and Kentucky is not one of those) like this ruling even less.

If the Court of Appeals ruling is upheld, bonds issued by high tax states (such as California) will need to pay a higher interest rate, costing the states money.

The case will be heard late this year; a decision isn't likely to be announced until early 2008. If you own municipal bonds from a state other than your own, pay attention to the decision. If you paid enough tax from these bonds and the ruling is upheld by the Supreme Court, you may be able to amend your state tax return seeking a refund of tax.

NYS RESIDENCY ISSUES

by Todd Newman, NCCPAP Tax Committee

The State of New York over the past few years has moved beyond the aggressive stage in reviewing tax returns whereby "former" New Yorkers claim they are now residents of another state—mainly Florida. These individuals move from New York but remain active in some kind of New York trade or business. The stakes are high. An individual who is not a New York resident will only pay New York taxes on income from New York sources. Additionally, New York State does have an estate tax issue that must be dealt with. And finally, a non resident of New York may allocate earned income based on the actual number of days worked within New York State. There are also follow up tests to this which is the convenience of the employer rule. The allocation only works if the services could not be performed in New York.

Tax Law, Section 605(b)(1)(A) and (B) defines a New York State resident as an individual:

(A) Who is domiciled in this State, unless (i) he maintains no permanent place of abode in this state, maintains a permanent place of abode elsewhere, and spends, in the aggregate, not more than thirty days of the taxable year in this state (B) who is not domiciled in this state but maintains a permanent place of abode in this state and spend, in the aggregate, more than

one hundred eighty three days of the taxable year in this state unless such individual is in active service in the armed forces of the United States.

Remember that you can be deemed a resident of more than one State but you can only be domiciled in one place. Be careful when claiming that you are domiciled out of New York that you follow the rules and meet the eligibility requirements. It is far more than simply changing where you vote, where you register your cars and owning a piece of

You can be deemed a resident of more than one state

property in another State. The State of New York looks to your intent to return to New York State. Not planning on returning???... where will you be buried?? After you stop laughing, understand that if you maintain a burial plot in New York State then the State will use that as one piece of evidence that you intended to "return to New York ". There are courts that have upheld this.

Check the statutes and regulations for what is considered a Domicile and what is considered a permanent place of abode. One can not overstate the aggressiveness with which New York State is fighting residency and work related issues.

The potential loss of revenue is great. Case law is constantly evolving.

You may remember a previous article regarding a New York case on the convenience of the employer rule. Keep this case in mind when planning with your clients.

It was the Huckaby case and was decided by the New York State Court of Appeals in March 2005. The court ruled that the "convenience of the employer rule" was constitutional. Mr. Huckaby was a bonafide resident of the State of Tennessee. He worked for a New York company from his home in Tennessee and telecommuted. He came to New York infrequently, as needed. The State wanted him to pay New York taxes on 100 percent of his earned income while Mr. Huckaby allocated most of his income out of State. They all agreed that he did not live in New York and had no New York place of abode. The issue was the "convenience of the employer rule". The court ruled in favor of New York, but by a 4-3 vote. The issue is still hot and the law will trap a great many unsuspecting people on an audit.

Make sure you review all relevant facts, all recent court cases and your clients' records before determining that they are not subject to New York taxes.

SELL WITHOUT SELLING

(PART 2)

Adapted and Edited from an article by Rick Solomon, CPA in Abacus Magazine
In Part 1, Mr. Solomon discussed sales communication skills. Now he discusses the process of selling

There are two keys to success in relationship based sales. The first is that people don't hire us because they understand what we do, They hire us because they feel we understand them. The other key is that it is not our services that people buy so much as the results they perceive those services will provide. Here's how to apply these two keys for a huge impact on your sales success.

At the start of your next meeting with a prospect, before you discuss tax or accounting issues, tell them you would like to learn more about their business. Ask about their goals, as well as some of the issues they might be facing.

Open ended questions give them the space to tell you what is most important to them and what they are hoping to accomplish. From there, you will discover what issues they're facing that might be obstacles to their success.

As issues come to the surface, ask questions to discover the implications, business or personal, of what is not working. Not only do you want to bring facts to the surface, you also want to bring feelings and frustrations to the surface. Often it's these unwanted feelings and frustrations that motivate the client to take action.

Listen like you've never listened before. This is critical to the success of the discovery process. Be fully attentive to what they're saying, and you'll know what to ask next. Ask questions, listen, and dig deeper. Trust is being built as the client realizes that you're focused on them first and not

yourself. This perception results not only from what you say, but also from your behavior.

Do not discuss solutions during discovery, even if asked to do so. Just keep the focus on them for now. You can only experience the power of this approach by doing it; there is no other way.

Once you've gained an understanding of their goals and issues, you can begin to discuss possible solutions. The key here is to describe how your services will address the problem or achieve the goal. Be sure the client understands and agrees with your proposed solutions before moving forward.

Now it's time to discuss the fee and other details about getting started. Quote your fee with confidence and certainty. Ask the client to let you know if they ever feel they are not receiving value for what they are paying. This makes it much easier for them to say yes.

When all is said and done, the client is buying a relationship with a proactive advisor who understands their business and is there to help. Selling your services can be easy and rewarding when you follow this process. Best of all, you will experience growth like never before!

Rick can be contacted at rick.solomon@ranone.com

Thanks to our member Evan Golar for the following tidbit

Iwant to call attention to the fact that there is a private corporation service business called the NY Corporate Compliance at an Albany, NY address-presently distributing a form by mail called the "Annual Minutes Disclosure Statement" that looks very similar to an official NYS government form and charging \$ 125 to file with the NYS Department of State a bi-annual form that NYS charges \$ 9 for.

The form requests street address of the business, responsible party information, mailing address,etc.

Please caution your clients - who get these things to throw them out and completely disregard them.

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GE-37469(a) (11/06)



TAX-SHELTER CRACKDOWN SOUGHT BY SENATE

U.S. lawmakers, searching for new sources of revenue, are reviving a proposal that would impose penalties on tax-saving financial transactions that don't otherwise have a clear business purpose.

(It seems to me I've heard that song before)

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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.