

The National Conference of CPA Practitioners

NASSAU/SUFFOLK CHAPTER



Volume 4, Issue 8, SEPTEMBER 2007

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SUMMER CONFERENCE

YOU PROBABLY KNOW THIS...BUT

THE PCAOB REPORTS

INSTALLATION DINNER

ADS - PLEASE SUPPORT OUR
ADVERTISERS!

**2007 LONG ISLAND TAX
PRACTITIONER SYMPOSIUM**

WILL BE HELD ON
NOVEMBER 14, 15 & 16, 2007

AT THE
CREST HOLLOW
COUNTRY CLUB

SEPTEMBER MEETING

THURSDAY, SEPTEMBER 6, 2007

New York State Tax Update

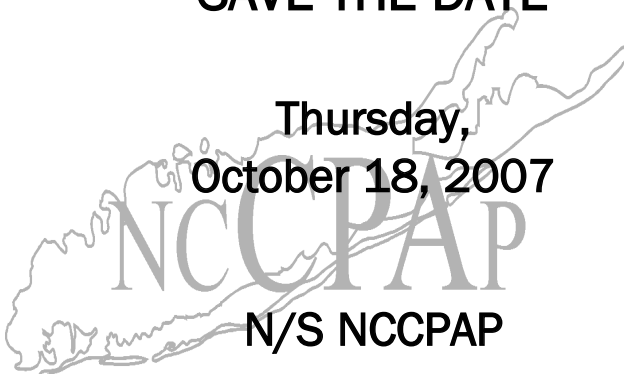
Speakers: NYS PANEL
Location: Holiday Inn @ Plainview
Credits: 2 CPE/TAX
Time: Board Meeting 4:00 PM
Dinner/Networking 5:30 - 7:00 PM
Program 7:00 - 9:00 PM
Cost: Early Bird Fee till Friday, August 31.....\$50.00
Regular Fee after, August 31.....\$60.00

Register on line at:

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

SAVE THE DATE

Thursday,
October 18, 2007



N/S NCCPAP

**INSTALLATION
DINNER DANCE & JOURNAL**



PRESIDENT'S MESSAGE

Greetings to all!

I hope everyone is enjoying the last few days of summer and are getting in some rest and relaxation.

At the last meeting Sheri Mazze, from the State Insurance Fund, spoke about the ins and outs of the workers compensation rules. She answered all of our questions and everyone found the seminar extreme enjoyable and rewarding. I would like to thank Sheri for all the work and time she put in to help us out.

The next meeting is our annual New York State Tax seminar. We will have representatives from different departments on hand to talk to us and answer our questions. These meetings give us a chance to talk directly to high level officials who have the ability to take our concerns and views back to Albany and effect changes in the system. This is one of the many benefits of membership in our organization. These officials look forward to meeting with us. We are a group of highly educated and extremely vocal professionals who do not hesitate to tell them what they need to hear about the state tax system. They take our views seriously and it helps give them feedback on how the system is working.

Don't forget, the LI Tax Symposium is coming. We are greatly expanding the courses. This year there will be 28 daily courses to choose from. There will be a hands on computer lab, donated by Microsoft. Many of the courses will be using this lab to demonstrate various software. We will also have the Microsoft cyber-café again, giving everyone the opportunity to access their e-mails and other web based sites.

By September 17, our web site for the 2007 LONG ISLAND TAX PRACTITIONER SYMPOSIUM should be up and running for information and registration. Stay well and see you soon,
Barry Zalk

N/S Chapter of NCCPAP

22 Jericho Turnpike, Ste. 110
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516 997-9500
Fax (516) 997-5155
Website: www.ns-nccpap.org
info@ns-nccpap.org

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2007 LI TAX SYMPOSIUM

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Karen Giunta	(516) 932-1170
Harold Ogulnick	(516) 944-7266
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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

MOBILITY STALLS....AGAIN!

For the fifth time in as many years, the New York State legislature failed to pass an accountancy reform bill which would, among other things, provide for mobility of accounting practices.

In the "olden" days, it was unusual for practitioners with a small practice to service a client "out of state". An occasional trip to New Jersey, Connecticut or (oh, gosh, Pennsylvucky) was undertaken as part of a migraine. It was not an every day occurrence for a smaller practice unit. Banks and credit grantors in the other state rarely questioned the fact that the CPA was out of state and hardly ever asked if the firm was licensed to practice in the state. The larger firms had little difficulty and some even registered in the other state.

In this day and age, distance is not a preventative in practice. It is easy to service clients anywhere in this country....or anywhere in the world, for that matter. Communications and travel are not a problem. Local clients move from state to state, open offices and/or plants wherever the opportunities present themselves. With remote access easily available and communication a snap, CPAs can practice wherever the client is located.

The rub is that the states want a share of the action. They want fees from the "auslander". But that's only part of the problem. The biggest difficulty seems to behow to police, administer and regulate the now mobile CPA. On the one hand, assuming the highest and noblest of reasons, the state legislators want to protect the consumer (from nefarious CPAs?)...on the other hand, the now mobile CPA wants to be able to practice wherever the client is located.

Sure, it's true....the CPA license is issued by the state, and each state has its own rules, regulations and qualifications for CPAs. But, by and large, we all pass the same exam, gain experience from working in a CPA environment and mostly follow the rules and regulations promulgated by the AICPA, SEC, FASB, PCAOB, IRS, BVD, GAAP, GAAS, ETC.

So, why don't we, individually and collectively (NCCPAP) try to do something about it?

Individually, we should all sit down and write letters to our state legislators and (nicely) try to explain to these high minded servants of the people, how providing mobility to CPAs would benefit the public and business.

Of course, we all know that's not going to happen.

Collectively, NCCPAP (National and Chapters) should join with the NY State Society, the NYS Education Department, the AICPA, the Accountants' Coalition and any other group that we can muster to come up with a compromise bill in New York that would provide mobility to CPAs. Let's hope that will happen....soon.

FLASH!!!

TEXAS GOVERNOR SIGNS MOBILITY BILL

Texas Governor Rick Perry has signed H.B 2144, which eases restrictions on interstate CPA practices.

The legislation allows CPAs with qualifications that are substantially equivalent to those in Texas to practice in the state without notice or license for all other states. However, out-of-state CPA firms will still be required to have a Texas license to perform audits on Texas companies.

The Bill carried the support of the 27,000-members Texas Society of CPAs and passed the Texas Legislature in May.

With the signing, Texas becomes the seventh state to allow interstate mobility, joining Ohio, Indiana, Wisconsin, Missouri, Virginia and Tennessee.

Let's try to make New York State the Eight state!

**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., 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

CFOS EXEMPTED FROM LIMITS ON COMPENSATION

Adapted and edited from an article By Allison Schiff in NYSSCPA E-Zine

The Internal Revenue Service recently issued Notice 2007-49, which amends Section 162(m) of the Internal Revenue Code to exempt CFOs from the \$1 million limitation on deductible compensation. Section 162(m), according to the IRS, “allows as a deduction all of the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including giving a reasonable allowance for salaries or other compensation for personal services actually rendered” and “provides, in general, that in the case of any publicly held corporation, no deduction shall be allowed for applicable employee remuneration with respect to any covered employee to the extent that the amount of such remuneration for the taxable year with respect to such employee exceeds \$1,000,000.”

It will be interesting to see how the IRS intends to enforce this notice.

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.

Congratulations to Karen Giunta and family on the birth of her new Granddaughter

Get well wishes to Edwin Kliegman and Robert Goldfarb
Nathan Eichner and Family on the Engagement of his son Brian

Get well wishes to Sally Alpern, wife of Leon Alpern

Please be sure to contact:

Nathan Eichner at (631) 724-4400 or the Chapter Office when an event occurs.

HELP !!!

**Join a
Committee**



2007 Long Island Tax Practitioner Symposium

November 14, 15 & 16, 2007

@ Crest Hollow Country Club

Jericho Turnpike, Woodbury, New York

KEYNOTE SPEAKERS:

NINA E. OLSON - IRS, TAXPAYER ADVOCATE

BRADY BENNETT - IRS, DEPUTY COMMISSIONER, SB/SE

Some of our Top Speakers are:

Samuel A. Dyckman, CPA

Robert Katz, J.D., LL.M., CPA

Vincent Russo, J.D., LL.M., CELA

Louis B. Shatz

Neil Katz, J.D., LL.M., CPA

Jerald L. Wank, Esq.

Mark Klein, Esq.

Alan J. Preis, CPA, P.C.

Sam Antar

Registration Fee before November 1

Members of sponsoring organizations: \$250 per day; \$625 all three days

Non-members: \$300 per day; \$750 all three days

Registration Fee after October 31

Members of sponsoring organizations: \$300 one day; \$550 two days; \$700 all three days

Non-members: \$350 one day; \$650 two days; \$800 all three days

Daily Fee at the Door

Members of sponsoring organizations: \$350 one day; \$650 two days; \$950 all three days

Non-Members: \$400 one day; \$700 two days; \$1000 all three days

Earn 24 Credits

Online registration:<http://www.litaxsymposium.org>

Starts Approximately September 17, 2007

A COURT EXPANDS ACCOUNTANTS' LIABILITY

Adapted and edited from an article by MARC POWERS in Accounting Today issue July 9-22, 2007

In February, the U.S. Court of Appeals for the Second Circuit reversed a lower court decision and held a closely held corporation's auditor primarily liable under Sec. 10(b) of the Securities Exchange Act of 1934 and Securities and Exchange Commission Rule 10b-5.

The court held that an auditor may incur primary liability when the auditor makes a statement in its certified opinion that is false or misleading when made, subsequently learns or was reckless in not learning that the earlier statement was false or misleading, knows or should know that potential investors are relying on the opinion, and yet fails to take reasonable steps to correct or withdraw its opinion and/or the financial statements.

Given the paramount role that audits play for nearly every business in this country, the decision could have broad consequences for all accountants and the businesses that they audit.

A FLAWED AUDIT REPORT

Direct Brokerage Inc. was a registered broker/dealer, employed Todman & Co. CPAs as its independent auditor. Todman issued an unqualified audit report every year. In early 2003, the New York State Division of Taxation and the New York City District Attorney's office notified DBI that it owed more than \$3million in unpaid payroll taxes, interest and penalties. That summer, DBI hired a forensic accounting firm, which found that Todman's audits had been deficient and had "deviated materially" from generally accepted auditing standards.

VACATING THE DISMISSAL

Vacating the district court's decision to dismiss Overton's complaint, the Second Circuit held that an accountant violates the "duty to correct" past statements and becomes primarily liable under Section 10(b) and Rule 10b-5 "when it (1) makes a statement in its certified opinion that is false or misleading when made; (2) subsequently learns or was reckless in not learning that the J earlier statement was false or misleading; (3) knows or

should know that potential investors are relying on the opinion and financial statements; yet (4) fails to take reasonable steps to correct or withdraw its opinion and/or the financial statements; and (5) all the other requirements for liability are satisfied" (such as materiality, transaction causation, loss causation and damages).

THE EFFECT

What effect will the decision have? The Overton court noted that, "Importantly, duty to correct requires only that the accountant correct statements that were false when made. In contrast, the duty to update requires an accountant to correct a statement made misleading by intervening events, even if the statement was true when made."

This means that an auditing firm must correct only those statements that were contemporaneously wrong; not those that later events made incorrect. The holding that accountants must only correct, and not update, audit reports and certifications might limit the holding somewhat. And accountants must remember this distinction when responding to a plaintiff's potentially overly broad complaint.

Marc Powers is a partner in the New York office of Baker, Hostetler, and leads the firm's national securities litigation and regulatory enforcement practice.

WHAT?
You haven't
joined a
committee yet?
AVOID THE RUSH
Do it now !!!!!!!

MARKETING MAGIC

Going Where They Are

Adapted and edited from the Practical Accountant issue of July 2007

Marcum & Kliegman, a Melville, N.Y. firm, normally relies on headhunters and firm members' referrals to find new staff with accounting firm experience, the treasured prospective staffer with three-to-five years' experience. At this spring's New York State Society of CPAs Conference, the firm tried another approach: a booth specifically geared to attracting experienced talent.

Alongside providers of products and services targeted at CPAs, signs explained why Marcum & Kliegman is a great place to work, and trumpeted that the firm was independently identified as a "Best Place to Work."

Attendees stopping at the booth included those interested in finding out more about the firm, and a number of partners in CPA firms who said that they know individuals who might be interested in exploring employment at M&K. Brochures were available describing the firm, its mission, and the benefits offered, and descriptions of the lifestyle and firm culture that the staff experience.

LATEST NEWS FROM THE NCCPAP SUMMER CONFERENCE

New by-law proposals to be voted on by the membership will create three new levels of membership.

The first will be for accounting students and CPA candidates. This will be a limited non-voting membership.

The second will be for CPA employees of public firms that are not members of NCCPAP. This will also be a limited non-voting membership.

The third will be for retired members who have been members of NCCPAP. Watch for future announcements.

Various committees have proposed that NCCPAP needs to return to its core value of helping our members instead of using their time to help members' clients. With that in mind, the tax and issues committees have decided concentrate their focus more to issues that concern us in our practice such as CPA interstate mobility instead of items that affect our clients.

The Board of Directors has also heard a report to re-organize the internal structure of NCCPAP. Various proposals include reducing and restructuring the standing committees, reducing the size of the board of directors, changing the membership structure of NCCPAP and various other proposals. Stay tuned for more information to follow.

New member benefits – NCCPAP is in discussions with Columbia University to partner an on-line program leading to a Certificate in Financial Planning at a reduced rate. NCCPAP members will also get a 25% discount from Bisk for their on-line programs.

After many years, Jim Hand has stepped down as administrator of the Peer Review program. NCCPAP needs a new Peer Review administrator. If one cannot be found, the Peer Review program will have to be eliminated.

YOU PROBABLY KNOW THIS...BUT

The Small Business and Work Opportunity Tax Act of 2007 (SBWOTA) was recently signed into law. This is a recap of some of the SBWOTA provisions you probably know about.

Businesses

The Section 179 election to expense property in its initial year (rather than depreciate it) is extended through 2010 and increased from \$100,000 to \$125,000, effective for years beginning after 2006. The expense deduction begins to phase out if more than \$500,000 of eligible property is placed in service during the year (up from \$400,000). These amounts will be adjusted for inflation annually.

The Work Opportunity tax credit, which had been set to expire December 31, 2007, is extended through September 30, 2011. This credit is available to businesses that hire employees from targeted groups of individuals, such as veterans, exfelons, high-risk youth, and food stamp and supplemental security income recipients. The new law expands this list to include disabled veterans and individuals in counties that have suffered significant population losses. If you hire a target employee, your business can receive a 40% tax credit for the first \$6,000 paid to that worker.

The individual and corporate alternative minimum tax (AMT) limits on the use of certain credits are waived, effective for years after 2006 as well as for carryback of these credits. This applies to the Work Opportunity credit and the credit for taxes paid on employee tips. Employers are also now eligible for the full tip credit despite the increase in the minimum wage.

SBWOTA includes certain technical S corporation and pension provisions. Contact your tax advisor to ascertain whether any of these changes affect your tax planning strategies.

Individuals

The new law also affects some individual taxpayers. The "kiddie tax," which subjects children (and now young adults) to tax on most unearned income at their parents' marginal tax bracket, had recently been expanded to include those under age 18 (up from age 14). Now, SBWOTA broadens that rule to include those who qualify as dependents because they are either under age 19, or under age 24 and a full-time student, if their earned income doesn't exceed one half of the amount needed for their support.

THE PCAOB REPORTS

In the PCAOB's 2007 inspections, both Deloitte and Ernst & Young were each cited in eight of their audits. For E&Y, that actually represented an improvement over the previous year's tally, in which the board had singled the firm out in 10 audits. The PCAOB said that in some cases, the audit deficiencies "were of such significance that it issued its audit report, had not obtained sufficient competent evidential matter to support its opinion on the issuer's financial statements."

This is not the first year that firms have had to undergo inspection. It's hard to believe that the deficiencies uncovered in 2007 were that far afield from those unearthed in 2005.

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INSTALLATION DINNER Program Souvenir Guide

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QUARTER PAGE \$100						

DEADLINE for all ads to be placed is: SEPTEMBER 20, 2007 ADS WILL NOT BE ACCEPTED AFTER THIS DATE

ATTACH AD TO THIS COPY WITH A BUSINESS CARD & E-MAIL THE COPY TO egelbien@ns-nccpap.org

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 Mineola, NY 11501

Questions, call Etta Gelbien (516) 997-9500
 E-Mail to: egelbien@ns-nccpap.org

Deadline for
submissions to
the newsletter is the
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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

SLATE OF OFFICERS AND DIRECTORS

Pursuant to Article XIII, Section 1(a), the Nominating Committee hereby submits its nominations for Officers and Directors to serve commencing November 1, 2007 through October 31, 2008. All nominees have consented to serve if elected.

OFFICERS

President	Donald Ingram
Executive VP	Bruce Berkowitz
Vice President	Robert Barnett
Secretary	Aaron Futterman
Treasurer	David Rothfeld
Past President	Barry Zalk

DIRECTORS TO SERVE TWO-YEAR TERM

Frank Beltrani	Sharon LaColla	Lonnie Maron
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DIRECTORS TO SERVE ONE-YEAR TERM

Kenneth Hauptman	Scott Sanders
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DIRECTORS TO SERVE FINAL YEAR OF TERM

Nathan Eichner

PER DIEM ACCOUNTANTS & TAX PREPARERS

PER DIEM ASSOCIATES

Rich Siegel, CPA – Pres.

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 Firm Name _____ CHAPTER MEETING _____
 SEMINAR DATE _____
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 FAX TO: (516) 997-5155 EMAIL TO: egelbien@ns-nccpap.org

Chapter speakers are not affiliated with any exhibitors
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**CHAPTER MEETING
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A PRE-PAID REGISTRANT THAT CANNOT ATTEND WILL BE ISSUED A CREDIT TO BE USED BY THE REGISTRANT FOR A FUTURE MEETING (OF EQUAL VALUE) HELD WITHIN ONE YEAR OF THE MISSED MEETING. CANCELLATION NOTICE MUST BE GIVEN TO N/S NCCPAP CHAPTER OFFICE BY THE END OF THE CHAPTER MEETING DAY.

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.