

The National Conference of CPA Practitioners

NASSAU/SUFFOLK CHAPTER



Volume 5, Issue 7 AUGUST 2008

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COMMITTEES

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Last Chance To
Name This
Newsletter
AUGUST 31, 2008
Send In Your Entry

AUGUST MEETINGS

Date: **Tuesday, August 12, 2008**

Topic: MAP Roundtable - College Planning & Available Sources

Moderators: Michael Rubinstein, CPA & Gary Sanders, CPA

Credits: 2 CPE/MAP/Advisory Services

Location: On Parade Diner, Woodbury

Time Registration: 7:30 AM - Breakfast Included
Program: 8:00 - 10:00 AM

Cost: On or before Friday, Aug 8 \$20.00
After Friday, Aug 8 \$25.00

Date: **Thursday, August 14, 2008**

Topic: Workers' Comp Update

Speaker: Sherry Mazze & Gail Steinberg of State Insurance Fund

Neil Gilberg of Workers' Comp Board

Steve Carbone (Compliance) of Workers' Comp Board

Credits: 2 CPE/TAX

Location: Holiday Inn @ Plainview

Time: Registration/Dinner: 5:30 PM - Dinner is Included
Program: 7:00 - 9:00 PM

Cost: On or before Friday, Aug., 8 \$50.00
After Friday, Aug., 8 \$60.00

Date: **Thursday, August 21, 2008**

Topic: ½ Day Breakfast Seminar Ethics

Speaker: Tom Manisero, Esq. of Wilson Elser Moskowitz & Dicker

Credits: 4 CPE/Ethics

Location: The Inn @ Great Neck - 30 Cutter Mill Road, Great Neck

Time: Registration: 7:30 AM - Breakfast Included
Program: 8:00 AM - 12:00 PM

Cost: Members: On or before July 18 \$125.
From 7/19-8/19 \$140.
After 8/19 & at Door \$165.
Non-Members: On or before July 18 \$150.
From 7/19-8/19 \$165.
after 8/19 & at Door \$190.



PRESIDENT'S MESSAGE

August 31, 2008 is the deadline for the "NAME THE NEWLETTER" contest. So far, the entries have been positively....underwhelming. The five entries we have received are under lock and key. The CIA has been lurking around the office, trying to get the names...but to no avail. Send in your suggestions. Who knows, you may be the winner.

Speaking of winners...our "Bring a friend to a meeting" and YOU get a \$25.00 gas card has ignited interest. A few of our members have said that they will definitely bring some friends. It's s start.

Our MAP Committee is going great guns. Their programs are fantastic....and they can help you in conducting your practice. This month's programs cover the full gamut of practice situations....from College planning to ethics. Michael Rubinstein and Gary Sanders are doing a great job in helping us to manage our practices more effectively.

If you look at page 3 of the Newsletter (for lack of a better name) (hint-hint-hint) you will see the Educational Program that Robert Barnett and his committee have proposed thru December 2009. They devoted a lot of time and thought to developing programs that we all need these days.

Our Chapter meeting on August 14th is devoted to Workers' Comp Issues. The speakers are all top of the line. All of us have situations involving compensation, and the situation is expanding for a number of reasons. You'll do yourself a big favor by attending this meeting

And then we have the Symposium in November. You all know how great it is. Bob Goldfarb and the Committee are once again providing us with the best value you can get, anywhere.

All this comes to our members with a heavy dose of NETWORKING....a fancy word for meeting and greeting colleagues (not competitors) and being able to talk about the everyday or unusual problems that come up in practice....and get honest answers from people who understand what you're talking about.

Speaking of Networking, Michael and Gary, with the valued assistance of Robert Barnett, worked hard and long to prepare the survey that you saw in this Newsletter last month (and which was also sent to you in a separate mailing). It is a great document and one which you should complete and return to the NCCPAP office ASAP. It will help us all and give us valuable information that we can use in our practices. So, please, MAIL THE SURVEY TO THE NCCPAP OFFICE.

Finally, let me remind you that on October 23, 2008, we will be joining NCCPAP National and the other chapters in celebrating the 30th anniversary of NCCPAP's founding with a gala evening at the Fox Hollow Inn in Woodbury. Mark it on your calendar. You don't want to miss it.

I look forward to seeing you soon.

Donald Ingram, CPA

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, FAXED 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.

PROGRAM SCHEDULE FOR 2008/2009

EXCEPT AS NOTED WITH AN *, 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

(Subject to Change)

---2008---

Aug. 12	*Breakfast	College Planning & Available Sources
Aug. 14		Workers' Compensation Update
Aug. 21		Ethics ½ Day Breakfast Seminar @ The Inn at Great Neck
Sept. 4		NYS Tax Update
Sept. 24	*Breakfast	Improving the Bottom Line-Rate Realization
Oct. 2		Compilation and Reviews
Nov. 19, 20 & 21		(3 DAYS) Tax Symposium <i>Held at Crest Hollow Country Club</i>
Dec. 4	(3 HOURS)	Not For Profit Update, 1041 and 990 Preparation
Dec. 9	*Breakfast	Preparing Ourselves and Staff for Tax Season

---2009---

1/8/09		Bankruptcy
1/20/09	*Breakfast	Foreign Taxation
2/5/09		FED TAX UPDATE
2/24/09	*Breakfast	Co-Ops
3/5/09		Tax Season Roundtable
5/7/09		Forensic & Fraud
6/4/09		IRS Update
6/25/09		A&A
7/9/09		Criminal Intent and You
8/6/09		Estate Topic
8/20/09	*Breakfast	Ethics
9/3/09		NYS TAX UPDATE
10/1/09		Compilation & Review & Projections
10/20/09	*Breakfast	Partnership
12/3/09		Not for Profit Update

**Bring a friend to a Chapter Meeting
and you get a \$25.00 Gas Card**



EDITOR'S COLUMN
By Edwin J. Kliegman, CPA

Accountancy Reform Bill Dies in Senate

After four years of allowing various accountancy reform bills to die in committee, Assembly lawmakers voted, 138-0, to update a 100-year-old law that regulates the accounting profession in New York State.

But in a surprising turnaround, it was the State Senate, who in previous years unanimously voted to adopt New York accountancy reform, that didn't move to vote on the bill on the final day of the legislative session.

It may have been a blessing in disguise.

The amended Assembly bill included broadening the scope of the profession to include management advisory, financial advisory and tax preparation services; bringing all New York State CPAs under the state regulatory oversight including CPAs in industry, government and academia; requiring registration of all CPA firms, and mandating all firms who provide attest services to undergo triennial quality review (exempting firms with two or fewer accounting professionals, except for their state or municipal governmental audits).

That's the good part.

BUT, the new bill also provided a means for mobility, which would allow out-of-state CPAs to practice attest and compilation services in New York through a **temporary** practice permit, if the CPA was licensed by a state that has comparable licensure requirements to New York's. Assembly leaders saw this as a public protection issue and it was a sticking point with them in the past.

In the amended bill, the temporary practice permits for attest and compilation services would allow for up to 180 days of practice in a 12-month period and be renewable up to a maximum of three times within a five year time period. Out-of-state CPAs would be allowed to practice non-attest services in New York without a temporary practice permit if that CPA held a valid license in the other state.

The ability for a CPA to practice outside of his or her home state without obtaining another license in that state ("**Mobility**") has been an issue in the accounting profession for some time. Currently, 22 states have adopted a uniform approach to mobility for CPAs and CPA firms (with legislation pending in 12 other states). This is part of a national effort that would allow CPAs and CPA firms to provide services across state lines without any unnecessary filing burdens.

The AICPA and the National Organization of State Boards of Accountancy endorse the allowance of interstate practice by CPAs who have met the licensure standard in the Uniform Accountancy Act. NY State is the only one we know of with the **temporary rule** which is contrary to the UAA.

The members of NCCPAP overwhelmingly agree that mobility for CPAs is one of the more important issues that affect their practices currently. The ability to conduct business in the electronic age has made practicing across state lines necessary and commonplace. Further, that ability must occur with a minimum of disruption to both CPA and client. This issue is not specific to large CPA firms, but in fact affects all CPA firms regardless of their size.

It is not too late to write to the leaders of the State Assembly and Senate to express your point of view. DO IT NOW! Help yourself and your profession. DO IT NOW!

THERE ARE TWO SIDES TO EVERY STORY

THE NEW FACE OF GAAP

Adapted and edited from a NYSSCPA E-Zine article by Victor Valdivia, CPA, PhD, NYSSCPA Banking Committee Chair

The Financial Accounting Standards Board (FASB) is codifying its standards and in the process, renaming the financial accounting standards CPAs have come to know so well.

The project is called the Accounting Standard Codification. **“In less than one year, FASB’s Accounting Standards Codification will affect the day-to-day work of nearly every CPA who practices,** teaches or researches accounting in accordance with U.S. GAAP [generally accepted accounting principles],” Bruce Pounder said at a NYSSCPA Bankers Committee meeting. “The codification completely changes the way that U.S. GAAP will be documented, updated, referenced and accessed.”

Who Will Be Affected?

Anyone who refers to U.S. GAAP will have to become well-versed in the codification— including accountants in industry who prepare financial statements in accordance with U.S. GAAP. Those who file statements with the SEC will have to modify any references to U.S. GAAP to follow the new codification convention. Accountants at banks, financial institutions and any firm that develops, updates and maintains accounting policy documentation will also have to become familiar with the codification in order to modify documentation to align with the new U.S. GAAP codes.

GOODBYE GAAP

Adapted and edited from a CFO article, April 2008 by Sarah Johnson

It’s time to start preparing for the arrival of international accounting standards.

For the past five years, the Financial Accounting Standards Board (FASB) and the International Accounting Standards Board (IASB) have been working to merge U. S. accounting rules (GAAP) with international financial reporting standards (IFRS). But this so-called conversion is shaping up to be more of a takeover than a merger of equals-many who favor a single global standard hope to wipe out GAAP altogether.

Audit firms and especially multi-nationals have been pressuring the SEC to keep the global standards movement on the fast track ever since the end of 2007, when the agency began allowing foreign companies to submit their IFRS prepared filings without reconciling them to GAAP.

A possible benefit from IFRS is better looking financial statements. More often than not, a company’s earnings are higher under the international standards. Without reconciliation reports, no one will know why company XYZ typically has a better return on equity than a U. S. company under GAAP.

According to Robert Herz, Chairman of the FASB, the U. S. GAAP never stood a chance of prevailing as the global standard. **“We do have the best reporting system, but the rest of the world will not accept it. It’s too detailed for them.”**

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

IF YOU FIND MISTAKES IN THIS PUBLICATION

Please consider that they’re there for a purpose. We publish something for everyone, and some people are always

LOOKING FOR MISTEAKES

NEW NYS WITHHOLDING TAX WEB FILING SERVICES

Beginning November 1, 2008, you may no longer mail your magnetic media to the New York State Tax Department. You must upload your wage reporting information through the department's Online Tax Center.

New! NYS-45 Web-filing:

You can now file Form NYS-45, Quarterly Combined Withholding, Wage Reporting, and Unemployment Insurance Return, through the Online Tax Center.

You can take advantage of all the benefits of Web-filing: automatic calculation of amounts due, instant confirmation, and direct payment from your bank account. You can enter information for up to 50 employees. If you have more than 50 employees, you can Web-file your withholding and unemployment insurance information, and report wages using the Wage Reporting Upload.

For more information, visit the Web at www.nystax.gov and look for the link to the Online Tax Center.

New! Withholding Tax Subscription Service:

The New York State Tax Department now offers a Withholding Tax subscription list. Subscribers will be sent periodic e-mails informing them of withholding tax reporting requirement changes, new services offered by the Department, and which contain links to technical tax department documents related to withholding tax.

NYS received your email address from registration information previously on file with the New York State Department of Taxation and Finance and has automatically added your e-mail address to the new Withholding Tax subscription list.

If one does not wish to be a part of this list to receive future updates, one can unsubscribe by choosing the unsubscribe option available on the Subscription Service Home Page (<http://www7.nystax.gov/SUBS/subHome.jsp>).

Nassau/Suffolk - NCCPA^P presents:



2008 LONG ISLAND TAX PRACTITIONER SYMPOSIUM

SAVE THESE DATES - November 19, 20 and 21

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SUMMER SIZZLES AT MAP COMMITTEE

By Michael Rubinstein and Gary Sanders Co-Chairmen, MAP Committee



This summer we are focusing on two issues every member must deal with on a personal and professional level. Almost all of us are taking care of elderly relatives, and also planning for our children's college education.

Our July meeting centered on elder care issues. We had a panel composed of **Robert Barnett**, and **Stuart Shoefeld** of Capell Barnett Matalon & Schoenfeld. We also invited **Lisa DeRose Don**, a Medicaid coordinator for Virginia Belling Senior Placement Services, and **Betty Klein**, a long term care specialist with Genworth Financial. Their guidance on the amount of detail and advance preparation that must be given to all aspects of senior care was amazing. They advised our group of items and situations that are common in preparing the Medicaid applications. In our usual round-table discussion, our members were warned of the common every day pitfalls and problems that we all face, and more importantly, how to avoid them.

On August 12th, we will flip the coin as we examine all aspects of educational planning.

The central topic will be various funding opportunities using the section 529 plan, and other trusts. The NYS (or other) 529 plans can be the most valuable, and yet often most overlooked vehicle for college planning. We will discuss the use of these plans for estate purposes, and when there are not even any children born!!! Also, a review of opportunities for using education credits for high net worth individuals will confirm that with some planning, these can be more useful than might be thought.

Although you are reading this in the hazy, lazy days of August, we know you are contemplating changes to implement within your own practice. With that in mind we have set aside September 24th to discuss Realization Rates. Truly, what could be more important these days than how to measure and improve our own bottom-line? **Scott Sanders**, and **Michael Gaines** will lead us in what will be a not to miss breakfast meeting.

Finally, **Robert Barnett** and our Co-Chair **Michael Rubinstein** will be continuing to be sure every member responds to the new revised survey we are conducting. The results will be tabulated and analyzed, to be discussed at our October meeting. An additional copy of the survey appears in this bulletin. Remember we are seeking 100% participation on this project.

We hope you enjoy the rest of your summer, and that you take a break from the heat to attend our next meeting August 12th. All of our meetings are at On Parade Diner at Jericho Turnpike in Woodbury from 8:00AM until 10:00 AM.

ETHICS SEMINAR –AUGUST 21, 2008

“Ethics”

The Inn at Great Neck,

30 Cutter Mill Road Great Neck, NY 11021

Parking is available at no charge to attendees

Thursday, **August 21, 2008**, 7:30 AM-12 Noon - 4 CPE TAX credits

Cost:	Member	Non Member
Up to July 18	\$125.00	\$150.00
July 19-August 19	\$140.00	\$165.00
After August 19 & at Door	\$165.00	\$190.00

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.

Mail checks (payable to Educational Foundation of N/S NCCPAP) to:
NATIONAL CONFERENCE OF CPA PRACTITIONERS NASSAU SUFFOLK CHAPTER
22 Jericho Tpke., suite 110, Mineola, NY 11501, Att: Etta Gelbien
(516) 997-9500 Fax: (516) 997-5155

419 Insurance Welfare Benefit Plans Continue To Get Accountants Into Trouble

By Lance Wallach

Popular so-called “419 Insurance Welfare Benefit Plans”, which are sold by most insurance professionals, are getting accountants and their clients into more and more trouble. A CPA who is approached by a client about one of the abusive arrangements and/or situations to be described and discussed in this article must exercise the utmost degree of caution, not only on behalf of the client but for his/her own good as well. The penalties noted in this article can also be applied to practitioners who prepare and/or sign returns that fail to properly disclose listed transactions, including those discussed herein.

On October 17, 2007, the IRS issued Notice 2007-83, Notice 2007-84, and Revenue Ruling 2007-65. Notice 2007-83 essentially lists the characteristics of welfare benefit plans that the Service regards as listed transactions. Put simply, to be a listed transaction, a plan cannot rely on the union exception set forth in IRC Section 419A(f)(5), there must be cash value life insurance within the plan and excessive tax deductions for life insurance, in excess of what may be permitted by Sections 419 and 419A, must have been claimed.

In Notice 2007-84, the Service expressed concern with plans that provide all or a substantial portion of benefits to owners and/or key and highly compensated employees. The notice identified numerous specific concerns, among them:

1. The granting of loans to participants
2. Providing deferred compensation
3. Plan terminations that result in the distribution of assets rather than being used post-retirement, as originally established.
4. Permitting the transfer of life insurance policies to participants.

Alternative tax treatment may well be in the offing for such arrangements, as the IRS intends to re-characterize such arrangements as dividends, non-qualified deferred compensation (under IRC Section 404(a)(5) or Section 409A), split-dollar life insurance arrangements, or disqualified benefits pursuant to Section 4976.

Taxpayers participating in these listed transactions should have, in most cases, already disclosed such participation to the Service. Those who have not should do so at the earliest possible moment. Failure to disclose can result in severe penalties – up to \$100,000 for individuals and \$200,000 for corporations.

Finally, Revenue Ruling 2007-65 focused on situations where cash value life insurance is purchased on owner-employees and other key employees, while only term insurance is offered to the rank and file. These are sold as 419(e), 419A (f)(6), and 419 plans. Life insurance premiums are not inherently tax deductible and authority must be found in Section 79 to justify such a deduction. Section 264(a), in fact, specifically disallows tax deductions for life insurance, at least in some cases. And moreover, the Service declared, interposition of a trust does not change the nature of the transaction.

Lance Wallach, CLU, ChFC, CIMC, speaks and writes extensively about financial planning, retirement plans, and tax reduction strategies. He speaks at more than 70 national conventions annually and writes for more than 50 national publications. For more information and additional articles on these subjects, visit www.vebaplan.com or call 516-938-5007.

The information provided herein is not intended as legal, accounting, financial or any other type of advice for any specific individual or other entity. You should contact an appropriate professional for any such advice.

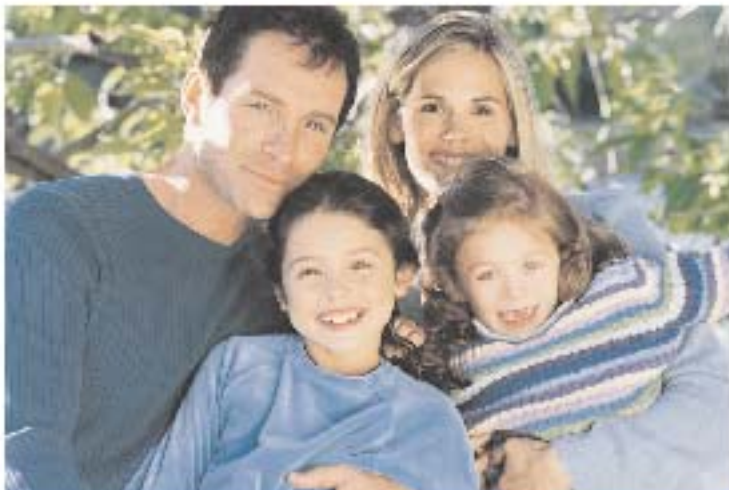
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Name	Phone	E-Mail	Fax
PRESIDENT			
Donald Ingram, CPA, CISA	(516) 681-0201	dicpa@dicpa.com	(516) 935-9321
EXECUTIVE VICE PRESIDENT			
Bruce Berkowitz, CPA	(516) 678-8300	bberkowitzcpa@msn.com	(516) 678-8606
VICE PRESIDENT			
Robert Barnett, CPA, Esq.	(516) 931-8100 x.314	rbaresq@aol.com	(516) 931-8101
SECRETARY			
Aaron Futterman, CPA, Esq.	(631) 979-4300	afutterman@trustedattorneys.com	(631) 979-9546
TREASURER			
David J. Rothfeld, CPA	(516) 433-2128	drothtax@aol.com	(516) 433-2129
PAST PRESIDENT			
Barry Zalk, CPA	(631) 421-4646	bzalk@zalk.net	(631) 421-4658
DIRECTORS			
Kenneth Hauptman, CPA	(516) 681-8181	khcpa@worldnet.att.net	(516) 932-3061
Nathan Eichner, CPA	(631) 724-4400	eichnercpa@optonline.net	(631) 724-3894
Scott Sanders, CPA, PFS, CFP®, CFS	(516) 938-5219	ssanders@lstcpas.com	(516) 938-0491
Frank Beltrani, CPA	(516) 249-1580	FRBCPA@aol.com	(516) 249-1581
Sharon LaColla, CPA	(631) 424-1112	sharon@slacolla.com	(631) 424-0833
Lonnie Maron, CPA	(516) 766-1111	LRMARON@aol.com	(516) 766-0141
CHAPTER COMMITTEES			
Budget - Kenneth Abrahams, CPA	(516) 326-8282 x. 13	abrahams@rkllcpa.com	(516) 326-8083
By-Laws - Robert Markman, CPA	(516) 876-8566	robert@markmancpa.com	(516) 997-6726
College Outreach - Peter Ciccone, CPA	(631) 271-8000	peter@islandtax.com	(631) 271-8002
Educational - Robert Barnett, CPA, Esq.	(516) 931-8100 x.314	rbaresq@aol.com	(516) 931-8101
Forward Planning - Barry Zalk, CPA	(631) 421-4646	bzalk@zalk.net	(631) 421-4658
Good & Welfare - Nathan Eichner, CPA	(631) 724-4400	eichnercpa@aol.com	(631) 724-3894
Insurance - Stan Tepper, CPA	(516) 378-0560	ttkcpas@aol.com	(516) 378-0525
M.A.P. - Gary Sanders, CPA	(516) 864-8602	garys@rsgnccpas.com	(516) 496-9688
Mike Rubinstein, CPA	(516) 504-4350	cpamdr@aol.com	(516) 504-4255
Marketing - Andrew Hult, CPA	(516) 565-1702	alhult@alhcompany.com	(516) 485-8118
Membership - Frank Beltrani, CPA	(516) 249-1580	FRBCPA@aol.com	(516) 249-1581
Sharon LaColla, CPA	(631) 424-1112	sharon@slacolla.com	(631) 424-0833
Nominating - Barry Zalk, CPA	(631) 421-4646	bzalk@zalk.net	(631) 421-4658
Newsletter - Ed Kliegman, CPA	(516) 541-1145	ejkcpa@yahoo.com	
Office Operations - Bruce Berkowitz, CPA	(516) 678-8300	bberkowitzcpa@msn.com	(516) 678-8606
Public Relations - Barry Zalk, CPA	(631) 421-4646	bzalk@zalk.net	(631) 421-4658
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