



HIGHLIGHTS

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PLEASE SUPPORT OUR ADVERTISERS!

**Join
A
Committee**

JUNE MEETINGS

Date: Thursday, June 5, 2008
Topic: IRS UPDATE
Speakers: IRS Panel
Credits: 2 CPE/TAX
Location: Holiday Inn @ Plainview
Time: Board Meeting 4:00 PM
 Registration/Dinner: 5:30 PM
 Dinner is Included
 Program: 7:00 - 9:00 PM
Cost: On or before Friday, May 30 \$50.00
 After Friday, May30 \$60.00

Register on line at:
<http://www.ns-nccpap.org/register-online/index.html>

Date: Friday, June 13, 2008
Topic: Labor Laws & Requirements for the CPA Practitioner
Guest Speaker: Glenn J. Franklin, Partner at Franklin , Gringer & Cohen, P.C.
Moderators: Michael Rubinstein, CPA & Gary Sanders, CPA
Agenda: We will be discussing recent Workmen's Compensation cases & penalty assessments, NYS Unemployment Issues, and review the correct methods of hiring and termination of employees. Other Labor and Human Resource topics will be included. This meeting will serve as an invaluable reference to address these increasingly tough questions, and regulations.
Credits: 2 CPE/MAP
Location: On Parade Diner, Woodbury
Time: Registration: 7:30 AM - Breakfast Included
Program: 8:00 - 10:00 AM
Cost: On or before Friday, June 6 \$20.00
 After Friday, June 6 \$25.00

Register on line at:
<http://www.ns-nccpap.org/register-online/index.html>

See Page 7 for June 30 Meeting Details



PRESIDENT'S MESSAGE

WOW!

The merry month of May started off with a bang! First, the Board passed a motion to foster Nassau/Suffolk members' participation in National's quarterly meetings by establishing a reimbursement policy that will provide up to \$1,000.00 per meeting to each N/S member who attends. We hope this will encourage more attendance at these meetings by our members and bring in new, fresh thinking and ideas to help NCCPAP grow.

Then we had a great seminar on "Liens and Levies". Proof of the interest in the discussions is that it ran 30 minutes overtime....and no one left early. Our thanks go to **Robert Barnett** for arranging the event and to the speakers, **Michael Feinfeld, Karen Tenenbaum and Yvonne Cort** for the excellent presentation.

As you may know, we try to arrange to have our meetings sponsored (in order to keep the costs down). ADP has been steadfast in supporting NCCPAP, and I would urge everyone to reciprocate by considering ADP in your practice.

Our programs, seminars and lectures are designed for you, as CPA practitioners, to help you in your practice, to assist you with the difficulties we all face every day and to seek out opportunities which will enable us to expand our practices, develop closer ties with our clients and, in general, improve the quality of life that we all look forward to.

The MAP breakfast meetings furnish you with practical answers to practical problems....and the networking and camaraderie developed at these sessions is invaluable. The sessions are from 8 to 10 in the morning and the benefits derived are tremendous.

Elsewhere in this Newsletter is a blurb about a new name for the Newsletter....a contest with a real prize (2 tickets to NCCPAP's anniversary gala on October 23, 2008). Give it some thought.

While on the subject of the Newsletter, **Ed Kliegman**, who has been the editor for about the last 8 years, would like to do some "succession planning" and would like to find someone who would become an associate editor, learn the business and take over when he retires. Experience is not necessary....reading would be helpful....and the desire to learn something new is vital. Call me or Ed if you are interested

We have some great meetings and seminars coming up in June and July.

I look forward to seeing you there.

Donald Ingram

CONTINUITY OF PRACTICE PROGRAM DISCONTINUED

Due to lack of participation of the membership, the Board has elected to cancel the program.

If you have needs in this area, please contact the NCCPAP office for suggestions.

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

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)

June 5		IRS update
June 13	*Breakfast	Labor Laws & Requirements for the CPA Practitioner
June 30		A&A Update All Day Seminar
July 10		Life Settlement & Viatical Issues
July 22	*(Breakfast)	Estate Planning Roundtable
Aug.14		Workers' Compensation Update
Aug. 26		Ethics ½ Day Breakfast Seminar
Sept.4		NYS Tax Update
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

**Bring a friend on June 5th
(NO CHARGE TO THE PROSPECTIVE MEMBER)**



(l to r) Fred Epstein, Nat Eichner, Ruth Anne Corazzini, Paul Kanter, Peter Ciccone, Kathleen Corcoran, Sharon LaColla, Ellen Zombek, Jeff Frieder



(l to r) Lawrence Rose, Michael Rubinstein, Gary Sanders, John Otto, Joseph Scarpa, Joe Bonventre, Karen Giunta, Drew Hult, Hirshel Bernstein

Photos by Ed Kliegman

JOIN A NCCPAP COMMITTEE AND GET INVOLVED !

**If you or other members of your firm would like to "make a difference,"
you are invited to join one or more of our committees.**

READ IT AND WEEP

from Todd Newman, Chair of National's Tax Committee

On April 23rd the Governor of New York signed the state budget bill into law. There are many tax related issues in the bill. I recommend that you **get a copy of those provisions and study them closely**. Here are some bullet points to be aware of:

1. The increase in the middle class star rebate program will be delayed.
2. The MTA "temporary" surcharge has been extended for four (4) more years until 2013. This "temporary" surcharge was first enacted in 1982.
3. The fees and minimum taxes imposed on LLC entities/partnerships and corporations have been "restructured". The current LLC fee is a per person fee based only on the number of members in the LLC. The bill changes that and will base the fee on the New York gross income. They want to more accurately reflect the LLC's New York activity. Partnerships and single member LLC entities that are disregarded entities will be required to pay the minimum fee, again based on New York source income. The current corporate minimum fee is based on a combination of items. This bill will change it to be based on New York receipts. The bill also authorizes New York City to amend its laws to charge filing fees consistent with the state fees on LLC and partnership entities.
4. Under the current law a nonresident of New York is taxed upon the sale of an interest in real property located in New York State. A non resident can avoid the tax if they put the New York real property into an entity and then sell their interest in that entity. This is the sale of an intangible asset and is not taxable to the non resident.

This bill also changes that and a sale of an interest in a partnership, LLC, S corporation or a non publicly traded C Corp (with less then 100 shareholders) that has real property located in New York. It is now taxable to New York. This will be true if 50 percent or more of the entity's assets consist of real property located in New York.

5. There is now an "evidentiary presumption" that certain sellers using New York residents to solicit sales in New York will be "vendors" and will be required to collect New York sales tax. This targets especially internet retailers who may enter into agreements with organizations that will receive a commission if it puts a link on its website that will connect a user to the internet retailer's website. If the customer makes a purchase then the organization receives a commission from the retailer. The State has now taken the position that if the organization distributes advertising about the product in order to attract customers then you are a "representative" and the seller is a "vendor."

There is a LIMITED AMNESTY provided for in the bill. If you come forward and register by June 1, 2008 you will be exempted from any tax/interest/penalty issues for any and all periods prior to June 1.

6. There is now a "comprehensive program" to encourage voluntary disclosure and increase compliance with the tax law. There are many parts to this section of the bill. You will need to read it all on your own. The highlights:
 - a. Creation of a structure for taxpayers and non filers to report deficiencies. Penalties and possible criminal prosecution would be waived. There are also new penalties against tax preparers who knowingly participate in the preparation of false tax returns.
 - b. Assessments that include a fraud penalty will now go directly to the division of tax appeals for a hearing... totally bypassing the bureau of conciliation and mediation services.

Continued from Page 4 - Read it and Weep

c. They will now consider a tax crime as the “theft of state monies” and prosecute under the criminal larceny statutes.

d. There will be a sales tax re-registration program. This will be to update taxpayer information, deleted, obsolete registrations and collect past due taxes. In order to obtain a new certificate of authority a vendor must pay or arrange for payment to the satisfaction of the tax department any outstanding liabilities. The date that had been talked about was November 1st.... that all current sales tax vendors must re-register and also pay a one time fifty dollar application fee. Small vendors who file sales tax returns on the annual basis would be exempt from the fee when they re-register.

e. The commissioner has been given the authority to require electronic filing of sales tax returns and also establishes a method where paper returns would be allowed.

There are other miscellaneous provisions that you should look at—— if you are a smoker- the cigarette tax goes up on July 1 to only \$ 2.75 per pack- only an 83 percent increase over the previous amount !!

Enjoy reading the budget bill.

ECONOMIC STIMULUS

Economic stimulus payments directly deposited into IRAs and other tax-favored accounts may be withdrawn tax-free and penalty-free, the Internal Revenue Service announced.

This relief is designed to help taxpayers who may have been unaware that by choosing direct deposit for their entire regular tax refund, they were also choosing to have their stimulus payment directly deposited as well. If a taxpayer elected a split refund, however, their stimulus payment will be paid by a paper check.

This relief is available for amounts withdrawn from these tax-favored accounts that are less than or equal to a taxpayer’s directly deposited stimulus payment.

To qualify for this relief, funds must be taken out by April 15, 2009, in most cases. Without this relief, taxes, penalties and other special rules would apply to amounts removed from these accounts. Regular refunds are not eligible for this relief. Eligible tax-favored accounts include traditional and Roth IRAs, health savings accounts (HSAs), Archer MSAs, Coverdell education savings accounts (ESAs) and qualified tuition programs, also known as QTPs or 529 plans. Thus, for example, a taxpayer whose \$1,200 stimulus payment is directly deposited into his or her IRA can take out anywhere up to \$1,200 from the IRA, tax-free and penalty-free.

In general, the deadline for these withdrawals is the due date or extended due date for filing a 2008 return. This means April 15, 2009, for most taxpayers, or Oct. 15, 2009, for those who obtain tax-filing extensions.

A ROSE BY ANY OTHER NAME..... ANNOUNCING A CONTEST TO NAME THE NEWSLETTER

The Board has suggested that the N/S Chapter Newsletter should have a name! So it was decided to have a contest and give everyone a chance to join in the fun and select a name. It’s a real contest, with a real prize and real judges. The deadline for submissions is midnight, August 31, 2008. Entries may be submitted to the N/S Chapter office by mail or email, before August 31, 2008. The decision of the judges is final.

THE PRIZE IS 2 TICKETS TO NCCPAP’S ANNIVERSARY GALA IN OCTOBER 2008.

HOME BUILDER SENTENCED

Adapted and edited from article by Robert E Kessler of Newsday

The head of a business that supplies skilled, but undocumented, carpenters to many home construction projects on Long Island was sentenced to 6 months at a federal halfway house for income tax evasion.

Jay Kuhn, the head of Kuhn Brothers Construction in St. James, had faced up to 3 years in prison after he was charged with evading \$400,000 in federal taxes by paying his workers off the books.

U.S. District Judge Thomas Platt at the federal court in Central Islip gave a lesser sentence than called for by sentencing guidelines, because Kuhn was cooperating with the investigation into tax evasion in the building industry.

The arrest of Kuhn in July by agents of the Criminal Investigation Division of the Internal Revenue Service was the first public revelation of an ongoing **federal probe into the payment of off-the-books wages** to undocumented immigrants in the home building industry.

Michael Conroy, the head organizer for the Empire State Regional Council of Carpenters, who was in court, said because of the off-the-books situation, he believed taxpayers and the government around the country are cheated out of billions of dollars in revenue.

FEWER AUDITS FOR BIG FIRMS

Adapted and Edited from an article from The Associated Press

The rate of tax audits of the largest companies are less than half what they were 20 years ago while more small and midsize businesses are coming under scrutiny, according to an organization that monitors the Internal Revenue Service.

The Transactional Records Access Clearinghouse, based at Syracuse University, described what it said was a “historic collapse” in audits for corporations holding assets of \$250 million or more. About 26 percent of them were audited in the 2007 budget year compared with 34 percent in 2006 and 43 percent in 2005.

The IRS did not dispute the numbers, based on its own data, but strongly disagreed with suggestions it was easing oversight of the biggest corporations.

While the number of examinations has declined, “what we are doing is focusing our resources better on where the noncompliance is,” said IRS Deputy Commissioner Barry Shott, who heads the Large and Mid-Size Business Division.

Shott said the focus in recent years has been on tax shelters and “extraordinarily complicated” partnerships and S corporations for which shareholders, not the company, must report income or losses. Last year the IRS examined 17,700 S corporations, compared with 14,000 the previous year, and 12,200 partnerships, compared with 9,800.

The IRS also was concentrating on regular small and midsize companies to boost audit numbers.

The new IRS commissioner, Douglas Shulman, said that he intends to make “targeting noncompliance with our tax laws... a high priority.”

AN EXCERPT FROM MONEY MAGAZINE'S MARCH 2008 ISSUE.....

SHOULD YOU FIRE YOUR ACCOUNTANT ?

For most filers, it makes sense to use a PC rather than a C.P.A.

GIVE HIM THE BOOT IF...

YOUR RETURN IS STRAIGHT FORWARD Software is a breeze to use if you have income only from wages and interest (1040, Schedules A and B), plus simple investments (Schedule D). You may want to go pro if you need to file many forms, claim mega-deductions, carry forward losses or take depreciation.

YOU'VE GOT AN AFTERNOON TO SPAREMinus time to gather forms, *TurboTax* churns out a return in two to four hours vs. an hour or so for a C.P.A.

YOU HAD NO MAJOR LIFE CHANGES . The more your situation has changed (say, you got married or divorced, bought a home or moved to a different state), the trickier your taxes are to prepare.

YOU HAVE NO BIG QUESTIONS. Some deluxe software includes phone consults with a pro.

All Day Seminar A&A Update

Date: Monday, June 30, 2008
 Topic: A&A Update
 Speaker: Paul Sanchez, CPA

Credits: 8 CPE/A&A
 Location: Holiday Inn @ Plainview
 Time: Registration 7:45 AM
 Includes Breakfast, Lunch and Materials
 Program: 8:00 -5:00 PM

Cost:

Members:	On or before Friday, June 20	\$250.
	After Friday, June 20	\$275.
Non-Members:	On or before Friday, June 20	\$300.
	After Friday, June 20	\$325.

Register on line at:
<http://www.ns-nccpap.org/register-online/index.html>

NCCPAP NEEDS VOLUNTEERS WE NEED YOU!

You will find that whenever you work for the benefit of others, i.e. taxpayers and clients, you in essence improve yourself and your practice. You will feel empowered by making a difference - consider giving and you will receive, it is a universal law of nature.

NCCPAP has come a long way in the past thirty years and has accomplished many feats. Most recently championing to change IRC Section 121 and seeing that the provision was included in The Mortgage Forgiveness and Debt Relief Act of 2007 but there is still work to be done on the AMT, Peer Review and License Mobility.

For the CPA profession to flourish, both now and in the future, you must do everything you can to volunteer and make NCCPAP strong and successful! Call the Office at 997-9500 to sign up.

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

THE MAY 1ST LIENS and LEVIES SEMINAR

by Robert Barnett, CPA, Esq.

Members must have been ready to get out after a busy tax season, and our May 1st monthly meeting was a fantastic success. The evening lecture was presented on Federal and New York State Tax Liens and Levies. The speakers provided a well rounded presentation and the following discussion was lively and important.

Yours truly began the lecture with a discussion of the assessment and priority of general Federal Tax Liens. It started with a presentation of the statutory requirements for Federal Liens and the methods required to obtain priority among competing interests. Notice and filing priority were also discussed. **Michael Feinfeld, Esq.** delivered a presentation on the basic structure of Estate and Gift Tax Liens and potential pitfalls in the administration of estates and gifts. The personal risks placed upon executors, trustees and beneficiaries due to the automatic nature of the lien were analyzed. I then concluded with an examination of transferee liability and Federal Tax Levies, including a discussion regarding the effects of an IRS levy upon different types of property and forms of ownership.



(l to r) Michael Feinfeld, Robert Barnett,
Yvonne Cort, Karen Tenenbaum

Karen Tenenbaum, CPA, Esq. discussed New York State Liens and Levies and further described various collection actions. She warned that the atmosphere in the New York State Department of Taxation and Finance has changed to a more prosecutorial tone in collecting taxpayers' unpaid assessments. New York State now takes the position that its 20 year period for enforcement of a tax warrant may be extended by any payments whether voluntary or involuntary, such as through seizure of assets.

Yvonne Cort, Esq. concluded the evening with a seminal discussion on the procedures involved in New York State and Federal Collections Process. She discussed the key notice and due process rights afforded to taxpayers in contesting and paying tax deficiencies.

HOUSEHOLD WORKERS — Who Should Be Reported?

Submitted by Peter Fertig @ ADP

Both the Internal Revenue Service (IRS) and the Social Security Administration provide information on the unique requirements of household employment. If you hire someone to work in your home, both you and your employee should know about paying Social Security and Medicare taxes.

Your household employee may be eligible for Social Security and Medicare some day—if you deduct Social Security and Medicare taxes from his or her wages, pay the taxes to the IRS and report the wages to the Social Security Administration.

When you report those wages and pay the taxes, your employee gets credit toward Social Security benefits and Medicare coverage. This includes retirement (as early as age 62) and disability benefits for the worker and his or her dependents. It also includes survivor's benefits for his or her dependents when the worker dies.

You have a household employee if you hired someone to do household work and that worker is your employee. The worker is your employee if you can control not only what work is done, but how it is done. If the worker is your employee, it does not matter whether the work is full time or part time or that you hired the worker through an agency or from a list provided by an agency or association. It also does not matter whether you pay the worker on an hourly, daily, or weekly basis, or by the job.

(Please Save This Page for Future Reference)**NASSAU/SUFFOLK CHAPTER-NCCPAP 2007/2008**

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Nassau/Suffolk - NCCPAP presents:

2008 LONG ISLAND TAX PRACTITIONER SYMPOSIUM



SAVE THESE DATES - November 19, 20 and 21

Sponsored by

- Nassau/Suffolk Chapter National Conference of CPA Practitioners (NCCPAP)
- Internal Revenue Service

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CHAPTER MEETING
CANCELLATION POLICY

A PRE-PAID REGISTRANT THAT CANNOT
ATTEND 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 MEET-
ING. 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
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\$50.00 FEE FOR 8 CPE CREDIT SEMINARS.