



# Journal of the CPA Practitioner

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## You're Invited!

### NCCPAP 35th ANNUAL CONFERENCE

**Wednesday, October 23**  
**Thursday, October 24**  
**Friday, October 25**

Inn at Fox Hollow, Woodbury, N.Y.

Make reservations prior to October  
when block of rooms will be released.

Call 1-516-224-8100

NCCPAP Conference Rates:  
\$169 single/double

## Save these Dates...

**November 20, 21 & 22, 2013**

### 2013 Long Island TAX PROFESSIONALS SYMPOSIUM

Crest Hollow Country Club  
Jericho Turnpike, Woodbury, N.Y.

**November 21, 2013**

### NATIONAL TAX PROFESSIONALS SYMPOSIUM

## UPDATE...FROM THE NCCPAP PRESIDENT



Ed Caine, CPA

Thirty-five years ago, a group of CPAs gathered to discuss issues facing the sole practitioner and small-size firm. Their issues were not the same as those affecting CPAs in large firms and in private industry. Back then, their questions included: How to handle complex problems that their clients faced when they needed specialized knowledge dealing with unusual tax situations? Who could they turn to for help in managing their own practices? How should they deal

with staffing issues? Those issues are still relevant today...and others have been added that reflect today's technological society, such as What's the easiest way to solve tax and accounting software problems?

Frustrated with their perceived lack of understanding of the issues unique to them and to their clients, the group decided to form an organization dedicated to the sole practitioner and small-size firm. The organization would provide them with the benefits of a larger group while letting each firm still maintain its independence. That was the genesis for the creation of the National Conference of CPA Practitioners (NCCPAP).

On October 24, 2013 we will celebrate the creation of NCCPAP with our 35th Anniversary Dinner. At this event, to be held at the Fox Hollow Inn in Woodbury, New York, we will honor our founding fathers who are still members of NCCPAP, Ed Kleigman and Irwin Pomerantz. We will have a special presentation to both those members who joined in our first year and are still members, and to all National Past Presidents. In addition, we will install the new Officers and Directors of both National and the Nassau/Suffolk chapter. And finally, there will be a few special awards given out.

As NCCPAP members you have an opportunity to say Thank You to NCCPAP and to our founders through your presence at this dinner as well as through your thoughts expressed in our Anniversary Tribute Book. I urge you to participate in both. It is a way for you, and for us, to show our appreciation to the people who had the foresight to create an organization that benefits us all by providing a voice for the sole practitioner and the small-size firm that is heard throughout the United States.

**Save the date, October 24,**  
**for this event that you do not want to miss!**  
Watch your mail and email for more information.

*Ed Caine, CPA*  
President

## NATIONAL CONFERENCE OF CPA PRACTITIONERS, INC.

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1993-1995: Mitchell Klein, CPA	1980-1981: Clint Romig, CPA

## 2013 National Tax Professionals Symposium

They say that nothing succeeds like success! Last year's 2012 National Tax Professionals Symposium sponsored by the Eastern Massachusetts, South Florida, Delaware Valley, and Westchester/Rockland NCCPAP chapters were huge successes. NCCPAP membership and name recognition has been growing as a result of the Symposium.

The forthcoming 2013 National Tax Professionals Symposium will present a combination of live programs and live stream from the Long Island Tax Professionals Symposium (LITPS) on Thursday, November 21, 2013 in Boca Raton, Florida; Delaware Valley, Pennsylvania; Tarrytown, New York; and Waltham, Massachusetts. This year the Florida and Pennsylvania locations plan to hold a two-day event, with a second day of live CPE presentations on Friday, November 22.

The Thursday program will begin with a keynote speaker followed by the live stream of sessions on 1040 issues and LLCs being offered at the LITPS from our Long Island, New York location. The overall schedule will be the same as the Thursday LITPS schedule, including a networking breakfast and lunch, high-quality seminars and vendors. We are currently working with the IRS to set up on-site case resolution to assist practitioners with cases in all locations.

We hope to continue generating the same enthusiasm, good will and camaraderie at these locations as we did last year and as we all have experienced on Long Island. We are confident that this year's programs will be even more successful and will continue to generate awareness of NCCPAP.

With a combination of live speakers and video stream of the most popular sessions from the Long Island Tax Professionals Symposium, the 2013 National Tax Professionals Symposium should not to be missed! Registration will be open soon.

Carol Markman, CPA

For the National Tax Professionals Symposium  
Committee

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## Illegal Aliens: A Balance Sheet Liability

*by Melanie G. McCoskey, Ph.D., CPA; Terry L. Olsen, Esq.; Marilyn Willis, Ed.D. CPA*

**E**mployers with undocumented workers face potential fines, penalties and unpaid employment tax liabilities that could be a substantial unreported balance sheet liability. Even if the employer has hired only legally-documented workers, sizable fines can be imposed if proper documentation is not adequately gathered and maintained. CPAs signing audits must be aware of these potential liabilities and issue accurate financial statements in accordance with GAAP.

### Introduction

In 2011, the Pew Hispanic Center estimated that there were 11.2 million unauthorized immigrants in the U.S., 8 million of whom worked in the civilian labor force, comprising 5.2% of the total civilian labor force. Hispanics and Asians are becoming employed at a faster rate than whites and blacks. While most aliens enter the country legally and are legally authorized to work in the U.S., some are not.

If a company has unauthorized aliens working for them, the federal government can assess significant penalties and fines. In some cases, these fines and penalties—along with unpaid employment taxes—could be high enough to significantly affect the viability of the business. Given this potential liability, CPAs should be acutely aware of whether their clients have illegal aliens working for them. CPAs should work with their clients in at least two ways: helping their clients acquire the expertise to comply with the government's I-9 regulations, including the required documentation, and assisting clients in identifying any employees who might not have legal status.

Even if immigration reform is passed, the liability issue for clients will not disappear. There are two reasons. First, clients in certain industries may be predisposed to hire illegal workers due to the lower wage rate they can pay. Second, even if a client hires only legal workers, the client must know what information to collect and maintain in order to avoid a disruption in the workplace should the government decide to audit the firm's records.

### Employer's Responsibility

Employers must verify the identity and employment status of every employee via Form I-9, Employment Eligibility Verification Form. The original I-9 must be maintained for each current employee and for former employees for the one year after employment ends or for three years from the date of hire, whichever period is longer. These I-9s must be available for inspection by the U.S. Immigration and Customs Enforcement (ICE). If ICE decides to audit a business, it will issue a Notice of Inspection. The business then has three business days to produce the original I-9s and supporting documentation. Given the short period of time allowed to produce the documents, each business must have organized, up-to-date I-9s and supporting documentation.

Since ICE can take the business' computers and other records, the business should be certain to back up important files every night, especially since ICE may keep the computers and other documentation for an unlimited period of time.

### Penalties and Fines Imposed on Employers

There are two types of fines and penalties: Penalties for Knowingly Hire/Continuing to Employ Violations and Penalties for Substantive/Uncorrected Technical Violations. These two penalties can each be subjected to the increases in the Enhancement Matrix for businesses that, for example, didn't act in good faith or have a history of hiring undocumented workers.

In 2011 ICE conducted 2,496 I-9 audits, criminally arrested 221 employers and assessed over \$10 million in fines. Some of these employers will serve time in prison for hiring undocumented workers. 2011 was an unprecedented year for I-9 audits. ICE planned to increase the number of employer audits in 2012. In addition, employers are being penalized even when they do not have any illegal alien employees. ICE can fine an employer up to \$1,100 per worker for paperwork errors and mistakes.

### Employment Taxes

Fines and penalties aren't likely to be the only outstanding liability with respect to illegal workers. Presumably, the employer has not been paying or withholding employment taxes on the illegal workers. The employer will be responsible for paying its share of the employment taxes. Further, the employer, and specific employees who work for the employer, can be held responsible for paying the illegal workers' share of the employment taxes. Fines and penalties may apply in this category as well.

### I-9 Attorneys

Given that regulations governing employers' requirements with respect to employee documentation are in a constant state of change, the business should hire an attorney who is well-versed in I-9 audits to provide assistance in complying with I-9 regulations. The attorney could provide information on the new I-9 form that was released in March, 2013, I-9 preparation and compliance seminars to Human Resources and other appropriate personnel; analyze the business' current I-9 compliance program and provide a general assessment and recommendations; instruct Human Resources and other appropriate personnel on how to self-audit the I-9 program; conduct a mini-audit of the I-9s and the business' I-9 system and provide an analysis/report of the strengths and weaknesses of the program and a list of how to improve the I-9 compliance system; and/or conduct a comprehensive audit of the I-9 system. The attorney can also introduce the employer to the e-Verify program, which is an Internet-based system that provides a free, automated link to the Social Security Administration database and the

*(continued on page 4)*

Department of Homeland Security Administration immigration records in order to help determine the legal status of a prospective employee.

### Future Status

Even if we do see fundamental reform in immigration law, it is likely that the government will be even more aggressive in protecting the nation's legal workforce by ensuring that illegal workers are not being employed. Further, it will still be mandatory that employers complete the I-9 verification process for each employee, so employers should, if they haven't already, ensure that they are I-9 compliant.

### Recommendations

Fines, penalties, and employment taxes for noncompliance by employers of illegal aliens can be significant. Being proactive can save the employer from worry should an audit by the government be commenced, since the employer will know that they are following all of the federal regulations that govern alien employees. In addition, the CPA may want some assurance from an I-9 attorney that the client is compliant, and therefore not subject to a potential liability on the balance sheet.

**Table 1:**

### Penalties for Knowingly Hire/Continuing to Employ Violations

Employers determined to have knowingly hire or continuing to employ violations shall be required to cease the unlawful activity and may be fined. The agent or auditor will divide the number of knowing hire and continuing to employ violations by the number of employees for whom a Form I-9 should have been prepared to obtain a violation percentage. This percentage provides a base fine amount depending on whether this is a First Tier (1st time violator), Second Tier (2nd time violator), or Third Tier (3rd time or subsequent time violator) case. The standard fine amount listed in the table relates to each knowing hire and continuing to employ violation. The range of the three tiers of penalty amounts is as follows:

#### Knowing Hire / Continuing to Employ Fine Schedule (For violations occurring on or after 3/27/08)

Knowing Hire and Continuing to Employ Violations	Standard Fine Amount		
	First Tier \$375 - \$3,200	Second Tier \$3,200 - \$6,500	Third Tier \$4,300 - \$16,000
0% - 9%	\$375	\$3,200	\$4,300
10% - 19%	\$845	\$3,750	\$6,250
20% - 29%	\$1,315	\$4,300	\$8,200
30% - 39%	\$1,785	\$4,850	\$10,150
40% - 49%	\$2,255	\$5,400	\$12,100
50% or more	\$2,725	\$5,950	\$14,050

**Table 2:**

### Penalties for Substantive and Uncorrected Technical Violations

The agent or auditor will divide the number of violations by the number of employees for whom a Form I-9 should have been prepared to obtain a violation percentage. This percentage provides a base fine amount depending on whether this is a first offense, second offense, or a third or more offense. The standard fine amount listed in the table relates to each Form I-9 with violations. The range of penalty amounts are as follows:

#### Substantive / Uncorrected Technical Violation Fine Schedule

Substantive Verification Violations	1st Offense \$110 - \$1100	2nd Offense \$110 - \$1100	3rd Offense + \$110 - \$1100
0% - 9%	\$110	\$550	\$1,100
10% - 19%	\$275	\$650	\$1,100
20% - 29%	\$440	\$750	\$1,100
30% - 39%	\$605	\$850	\$1,100
40% - 49%	\$770	\$950	\$1,100
50% or more	\$935	\$1,100	\$1,100

**Table 3:**

### Enhancement Matrix

The following matrix will be used to enhance or mitigate the recommended fine contained on the Notice of Intent to Fine.

Factor	Aggravating	Mitigating	Neutral
Business Size	+5%	-5%	+/-0%
Good faith	+5%	-5%	+/-0%
Seriousness	+5%	-5%	+/-0%
Unauthorized aliens	+5%	-5%	+/-0%
History	+5%	-5%	+/-0%
Cumulative Adjustment	+25%	-25%	+/-0%

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## Plan For the Future

by **Edwin J. Kliegman, CPA;**  
**NCCPAP Past National President**

In the July 2013 issue of *Accounting Today*, Dan Hood, the Editor in Chief, wrote an editorial entitled “Getting There From Here.” It is a piece that every CPA, managing partner, organization president, board member and client should read. He states that, “There are two ways into the future: one step at a time, and in one giant leap.”

Most of us stumble into the future with thousands of steps, no real plan or vision of the future, singing “Que sera, sera”... Whatever will be, will be.

Visionaries, those with imagination, may take the same steps as the rest of us, but they get there faster because they know where they are going. They know where they are going because they’ve taken a few significant steps before setting out.

“The leaps are those of imagination. They leap forward in their ideal future, and then plot out the steps to get there, which means fewer missteps, fewer blind alleys and less meandering.”

You can do the same thing!

You can set a vision of where you want to be in five years and then work backwards to figure out what you have to do to get there. Few people are willing to make such leaps, but they are invaluable if you want to set up a roadmap to the future.

You have to ask yourself three questions.

- Where is your firm or organization today?
- In five years, where do you want it to be?
- What do you have to do to get there?

“Once you start answering these questions, both for yourself and your organization, for a time frame that’s sufficiently far into the future, you can start your planning on how to get there.” It takes time and courage and may call for a change in the culture of the firm or organization. But it can be done!

“In the end, a few thoughtful leaps now can save a thousand wasted steps in the future.”

**You can set a vision of where you want to be in five years and then work backwards to figure out what you have to do to get there. Few people are willing to make such leaps, but they are invaluable if you want to set up a roadmap to the future.**

### **Send Your E-MAIL ADDRESS to NCCPAP!**

Like most national organizations, NCCPAP reaches out to members through e-mail. It is the best way for us to keep you up to date with our work in tax regulations, member accomplishments, upcoming events and everything that NCCPAP does on behalf of the practicing CPA.

Our membership e-mail list is not 100% complete. Please send your name, firm name and e-mail address to the National office at [execdir@NCCPAP.org](mailto:execdir@NCCPAP.org). Do it now — before you forget, and before you miss out on another important piece of news from NCCPAP!



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## Candidates for NCCPAP Officers & Directors 2013–2014

The Nominating Committee has proposed the following slate of candidates for the 2013-2014 term.

### OFFICER CANDIDATES

President	Edward P. Caine, CPA
Exec. Vice-President	Sandra Johnson, CPA
Vice-Presidents	Kenneth Hauptman, CPA Donald Ingram, CPA Sanford Zinman, CPA
Secretary	Stephen Mankowski, CPA
Treasurer	Stuart Lang, CPA

### DIRECTOR CANDIDATES

<i>Three-Year Term, 2013-2016</i>	Neil Fishman, CPA David Rothfield, CPA Paula Sheppard, CPA
<i>Two-Year Term, 2013-2015</i>	Lynne Marcus, CPA Ronald Tockman, CPA

Independent nominations for an Officer or Elected Director may be made by petition filed with the Secretary forty days following the August meeting (September 18th). The petition shall be signed by at least twenty-five members of the Conference, and shall certify that the nominee has consented to serve, if elected. Profiles of independent nominations received prior to September 13th will appear in the next regular issue.

In addition, three of the five voting members of the Nominating Committee are to be elected from membership. Nomination for members of the Nominating Committee, other than members elected by the Board, shall be by petition filed with the Secretary prior to the vote at the Annual Meeting of Member Firms. Each petition shall be signed by at least ten members. The signing members shall certify that the nominee has consented to serve if elected.

2013-2014 Election Ballots will be mailed September 18th. If you are not attending the Annual Meeting in October, be sure to mail your ballot so as to be received in the National Office prior to October 24th.

**For each new member firm referred  
by you or anyone in your firm,  
NCCPAP will credit your  
next dues statement with \$25!**

To receive the \$25 credit, the new member firm must list your name and the name of your firm on the application form when it is submitted for membership (not later).

Call NCCPAP at (516) 333-8282 or  
1-888-488-5400 (outside NY metro area).

## Profiles Of The Candidates

### EDWARD P. CAINE, MBA, CPA, CFF, CITP, CGMA

Ed Caine is a graduate of both Lehigh University and Temple University with over 40 years of experience in accounting and management. His CPA practice, a member firm of the PCPS section of the AICPA, is headquartered in Pennsylvania (two offices), with another office in Northern New Jersey. The firm specializes in individual and corporate clients, general business consulting, and litigation support. He is regularly invited to lecture on accounting and audit issues pertaining to small businesses and on how to market and grow a CPA practice.

His background includes both public and private work. Ed began his public accounting career in the small business group at Arthur Andersen and later worked at Deloitte & Touche. Since then he has served as the CFO, Director of HR and Director of IT of the JCC MetroWest, West Orange, New Jersey (the largest JCC in New Jersey and fourth largest in the U.S.), and as Chief Administrative Officer of the Union for Reform Judaism (URJ), with direct responsibility for the administrative day-to-day operations, including 14 offices and 13 other sites in North America. Ed was CFO of both a large accounts receivable management services corporation and a manufacturing firm. In addition, he has eight years of experience in commercial banking in credit, finance and accounting.

Ed is a member of Beta Alpha Psi (the National Honorary Accounting Fraternity) and is listed in Marquis' *Who's Who in America*. He serves on numerous boards including Golden Slipper Club and Charities (one of the largest non-profits in the Greater Philadelphia area), where he is national vice president, and he is vice chair of Citizens Audit Review and Financial Advisory Committee (CARFAC) of Radnor Township and chair of the audit committee. Ed is a member of the IRS NPL Committee and serves on the IRS Eastern Pennsylvania Working Together Steering Committee. He is vice president of the largest BNI chapter in the Delaware Valley region and created the Delaware Valley Chapter of NCCPAP. Ed is a member of both the American Institute and Pennsylvania Institute of CPAs (AICPA and PICPA) and a past statewide chair of the PICPA Business, Government and Education Committee (BGE). He is a past president of the Temple University School of Business and Management Alumni Association and the Main Line Reform Temple, Beth Elohim, in Wynnewood, Pennsylvania. In 1997–98 Ed was appointed to serve on President Clinton's Roundtable on Race Relations. He resides in Bryn Mawr, Pennsylvania with his wife of 35 years, Jill.

### SANDRA G. JOHNSON, CPA, EA, CFE

Sandra Johnson is president of Sandra G. Johnson, CPA, P.C. in Bellmore, New York. A sole practitioner with six employees, her business focuses on individuals and the unique needs of small businesses.

Sandy is currently a director on the national board of directors of NCCPAP, chair of the membership committee, Vice President of the Nassau/Suffolk chapter and a frequent lecturer on MAP-related topics. She is a member of NYSSCPA and the Association of Certified Fraud Examiners. Sandy is past presi-



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dent of the Long Island Center for Business and Professional Women and the Chamber of Commerce of the Bellmores. Sandy recently retired from teaching, having taught Accounting and Business Management at SUNY Old Westbury and Five Towns College. She lectures on various business topics at Hofstra University's Continuing Education College, the Small Business Development Center at SUNY Farmingdale and at various local clubs and organizations.

Sandy is a Certified Public Accountant, licensed in the state of New York, an Enrolled Agent with the Internal Revenue Service and a Certified Fraud Examiner. She is the 2010 recipient of the Town of Hempstead Pathfinder Award in Business; 2010 recipient of the NYS Assembly Women of Distinction Award; 2010, 2011 and 2012 winner of the LI Press Best of LI contest in the Accounting Firms and CPA categories; and the 2007 recipient of the Nassau Council of Chambers of Commerce Small Businessperson of the Year award.

#### **KENNETH HAUPTMAN, CPA**

Kenneth Hauptman obtained his Bachelor of Science in Economics, with a specialization in Accounting, in 1972 from Brooklyn College, and a Master of Science in Taxation from Long Island University-C.W. Post Center in 1979.

Ken has been practicing public accounting for over 45 years, initially with Lutz and Carr, CPAs and later as a partner with the firms of Weinick, Sanders & Co., CPAs and Hauptman, Elsner & Co., CPAs, prior to establishing his own CPA practice. After 25 years in his own practice, he merged with the firm Wild, Maney & Resnick, LLP on January 1, 2013.

Ken is well versed as a general practitioner; he has been involved in performing a variety of services for a diverse base of clientele: Audit, Review or Compilation of Financial Statements; Tax consultation, representation or preparation;

He is a member in good standing of the American Institute of CPAs and the New York State Society of CPAs (NYSSCPA), and NCCPAP.

He is currently Vice President of NCCPAP National and Co-chairperson of the NYSSCPA Nassau/Suffolk Chapter Small Firm MAP Committee and a member of the NCCPAP National MAP Committee.

For NCCPAP, he has served as Treasurer and a member of the National Board of Directors 2009–2011; a member of the Board of Directors of the Nassau/Suffolk Chapter in 2005–2008; Co-chairperson of the Nassau/Suffolk Chapter of MAP Committee in 2005–2007; and Secretary of the Nassau/Suffolk Chapter in 2003–2005.

Ken resides in Old Bethpage, NY with his wife Robyn.

#### **DONALD INGRAM, CPA**

Donald Ingram is a Certified Information Systems Auditor (CISA) with a practice in Plainview, New York. He is a graduate of Adelphi University with a BBA in Accounting as well as an MBA.

Donald is a Past President of the Nassau/Suffolk Chapter of NCCPAP as well as co-chair of the LITPS Accounting Technology Forum. He is also on the Long Island IRS Service Liaison Committee and a member of the NYSSCPA, the Institute of Management Accountants and the National Association of Tax

Professionals.

Donald resides in Plainview, New York with his wife Myrna. He was named "Businessperson of the Year" in 2005 by the Nassau County Chambers. He is active in the Plainview Jewish Center, where he is a past President. He is a Vietnam Vet who served in the U.S. Navy.

#### **SANFORD E. ZINMAN, CPA, MBA**

Sanford Zinman is president of Sanford E. Zinman, CPA PC in White Plains, New York. He graduated from Iona College with a Master of Business Administration in Public Accounting and started his own practice in 1983. He has been in public accounting for more than thirty years, with expertise in compilations and tax. He is licensed in New York and Connecticut and has a diversified clientele including architectural firms, attorneys, authors, child care providers, interior designers, construction and real estate developers, insurance professionals, medical/dental professionals, restaurants, and retail operations. He provides business and individual tax services and compilation services and well as individual and corporate tax planning and payroll and payroll tax services.

Sanford is a member of the AICPA and NCCPAP, where he serves as president of the Westchester/ Rockland Chapter and is chair of the Tax Committee. He has testified before the Senate Finance Committee and the House Committee on the Judiciary on various tax and identity theft issues.

#### **STEPHEN F. MANKOWSKI, CPA**

Steve Mankowski is a graduate of La Salle University with a Bachelor of Science degree in Accounting and Finance. He has over 25 years of experience in accounting and management, and now works from his CPA office in Hatboro, Pennsylvania. His client base centers on the mid-Atlantic region but reaches throughout the continental United States. The firm serves individuals and small businesses through its accounting, taxation, business consulting and litigation support. The primary focus of his business clients is small and start-up enterprises.

Steve has served on numerous Boards including Portside Arts Center, a small community-based nonprofit enterprise. He continues to serve on the membership committee of the Ivyland Chapter of Business Network International (BNI) and has previously served as president and vice president of the Chapter. In 2001 Steve served on a Pennsylvania committee to promote recycling businesses within the Commonwealth.

#### **STUART G. LANG, CPA, CGMA**

Stuart G. Lang is the principal shareholder in the accounting firm of Stuart G. Lang, C.P.A., P.C., in Baldwin, New York. He specializes in representing small- to medium-sized businesses performing compilations, reviews and audits, and has performed or participated in many peer reviews under the AIPCA Peer Review and National Peer Review Programs.

He is an active member of the AICPA, and NYSSCPA and its Nassau Chapter, and NCCPAP. Stuart has served on the NYSSCPA's Nassau Chapter Accounting Procedures Committee and Professional Ethics Committee, and currently serves on the Public School Accounting Committees. He has frequently acted as a discussion leader and lecturer at the Nassau Chapter



Compilation and Review Conference and the Nassau/Suffolk Chapter of NCCPAP Accounting Seminars. He has also served as member of the New York State Society's AICPA Peer Review Committee (the committee whose charge is to accept peer reviews performed in NYS). He is a Past President of the Nassau/Suffolk Chapter of NCCPAP and has served as co-chairman of the Peer Review Program and a member of the National Nominating Committee.

Stuart received his Bachelors of Arts in Accounting from Queens College, CUNY in 1982, and his A.S. in Business Administration from Queensborough Community College, CUNY in 1980. He was elected Phi Theta Kappa at Queensborough Community College in 1980. He is a Fellow of the American Board of Forensic Accounting.

#### **NEIL H. FISHMAN, CPA, CFE, FCPA, CAMS**

Neil H. Fishman, CPA, CFE, FCPA, CAMS has been in practice since 1989. He is a graduate of the SUNY College at Oneonta, and is licensed as a CPA in New York and Florida. He is a member of the New York State Society of CPAs, the Florida Institute of CPAs, the Association of Certified Fraud Examiners, the Association of Certified Anti-Money Laundering Specialists, the Forensic CPA Society, and NCCPAP, where he has served as Chairman of the National Tax Policy Committee (2008-2011), National Executive Vice President (2011-2012), National Vice President (2009-2011), National Secretary (2008-09), National Board of Directors (2005-2008), and the founding President of the South Florida Chapter (2008-2012).

Neil has authored several articles that have appeared in *The CPA Journal*, published by the New York State Society of CPAs, *California CPA*, published by the California Society of CPAs, and on the website of the Florida Institute of CPAs. In March 2005, Neil was a panelist on *taxtalktoday.tv*, a webcast run by the IRS, where the topic was "How the Bank Secrecy Act Affects You and Your Clients." Neil has assisted in the drafting of tax legislation introduced in the United States House of Representatives; discussed tax issues with key support personnel of the United States Senate Committee on Health Education, Labor & Pensions; and provided assistance on the drafting of testimony presented to the United States Senate Committee on Finance and the House of Representatives Judiciary Committee.

#### **DAVID ROTHFELD, CPA**

David Rothfeld has been a CPA since 1977 and has worked for several accounting firms including David Tarlow & Co in NYC in the late '70s as well as Feldman & Feldman in Bellrose, N.Y. David graduated from Adelphi University, receiving both a BBA and an MS in Accounting. He has spent more than thirty years serving small- to middle-market companies and individuals through his accounting, tax preparation and planning, and financial planning practice in Hicksville, New York.

David currently is Treasurer of the Educational Foundation of the Nassau/Suffolk Chapter of NCCPAP, Office Operations Chairperson of the chapter as well a member of the Education, Insurance, and Budget committees of the chapter. He serves as a Vice President of National and is a member of the Membership and Education Committees. He is also a member

of the Financial Planning Association.

David resides in Massapequa, New York with his wife Ellen.

#### **PAULA A. SHEPPARD, CPA**

Paula Sheppard received her B.A. from Hofstra University in 1976. In 1978, she established Paula A. Sheppard, CPA now located in Syosset, New York.

Paula is a NCCPAP member and also a member of the American Institute of Certified Public Accountants (AICPA), and the New York State Society of Certified Public Accountants (NYSSCPAs). She currently serves as a Director on the Board of the Education Foundation of the Nassau/ Suffolk Chapter of NCCPAP.

#### **LYNNE MARCUS, CPA, CFP**

Lynne Marcus has a BA in Accounting from Queens College and an MBA in Finance from St. John's University. She completed the Certified Financial Planner program of the College for Financial Planning at Queens College and has a General Securities License and Insurance License. She is an Investment Advisor Representative with Ameriprise Financial, and a member of the FINRA and SIPC.

Lynne began her accounting career with Price Waterhouse in their Small Business Department. She has worked in both large and small companies. Her experience includes banking, real estate, service and retail organizations, and in her current practice, in Great Neck, New York and Palm Beach Gardens, Florida, she offers services including computerized accounting and bookkeeping, tax return preparation and tax planning, budgeting, estates, trusts, investment, insurance and retirement planning. Lynne has been an Adjunct Professor at several New York and Florida universities, where she taught Accounting and Auditing courses. She was Program Coordinator and teacher in the Certified Financial Planner Program and Foundation in Financial Planning in conjunction with the College for Financial Planning in Denver, Colorado. Lynne was also the 1992-1994 chairperson for the NYS Society of CPAs, Nassau (NY) Chapter—Personal Financial Planning Committee.

#### **RONALD C. TOCKMAN, CPA**

Ronald C. Tockman is a graduate of Suffolk University class of 1971. Ronn has been a practicing CPA in his own firm since 1975, servicing clients primarily in Eastern Massachusetts, Southern New Hampshire and the Rhode Island area.

He is a member of NCCPAP, AICPA, and the Massachusetts Society of CPAs (MSCPA). He has served on the Federal Tax Committee of the MSCPA since 1979 and as the chairman of the Infoshare subcommittee for several years. Ronn has served on the Board of Directors of NCCPAP, as National Secretary and as National Vice President. Ronn lectures on current tax topics for both continuing education courses for the MSCPA and to private groups on tax law updates.

Ronn lives in Stoughton, Massachusetts.

## Nominating Petition

### Candidates for 2013/2014 Nominating Committee

Three (3) candidates shall be elected from the General Membership to the Nominating Committee at the ANNUAL MEETING. The nominating petition (below) must be signed by at least 10 members and returned to the Secretary of the Corporation. Candidates shall *not* be members of the Board of Directors and shall not have served as members of the Nominating Committee this year. Further, two (2) nominees will be appointed from the Board of Directors, by the Board of Directors, for a total of five (5) elected positions on the Committee. There are also two (2) unelected non-voting members of the Nominating Committee comprising the Immediate Past President of the Conference and a member from the prior year's Nominating Committee designated by the prior year's Nominating Committee, both of whom shall act as advisors to the Committee.

To: Lynne Marcus, CPA; Secretary, NCCPAP, 22 Jericho Turnpike, Mineola, NY 11501

In accordance with Section 2 of Article XIII of the By-Laws, the undersigned hereby petition the National Conference of CPA Practitioners, Inc. to place in nomination:

\_\_\_\_\_  
**NAME OF NOMINEE**

\_\_\_\_\_  
**NAME OF NOMINEE**

as a member of the Nominating Committee to be elected at the 2012 Annual Meeting of Members. The undersigned hereby certify that the above named candidate has consented to serve if elected.

\_\_\_\_\_  
**Name of Member Firm**

\_\_\_\_\_  
**Name of Member Firm**

\_\_\_\_\_  
Signature of Partner/Shareholder/Owner

\_\_\_\_\_  
Signature of Partner/Shareholder/Owner

\_\_\_\_\_  
**Name of Member Firm**

\_\_\_\_\_  
**Name of Member Firm**

\_\_\_\_\_  
Signature of Partner/Shareholder/Owner

\_\_\_\_\_  
Signature of Partner/Shareholder/Owner

\_\_\_\_\_  
**Name of Member Firm**

\_\_\_\_\_  
**Name of Member Firm**

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Signature of Partner/Shareholder/Owner

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Signature of Partner/Shareholder/Owner

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**Name of Member Firm**

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**Name of Member Firm**

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Signature of Partner/Shareholder/Owner

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Signature of Partner/Shareholder/Owner

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**Name of Member Firm**

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**Name of Member Firm**

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Signature of Partner/Shareholder/Owner

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Signature of Partner/Shareholder/Owner

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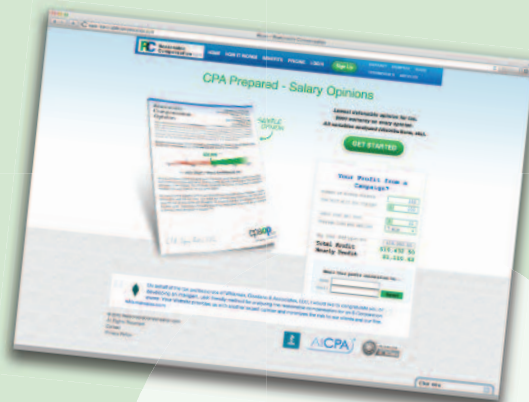
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**NASSAU / SUFFOLK, NEW YORK**

Chapter Office (516) 997-9500  
 The Woodlands, One Southwoods Road, Woodbury  
 (in the Town of Oyster Bay Golf Course)  
 Registration & Buffet Dinner – 5:30 p.m.; Seminar – 7:00 p.m.

*Thursday September 12, Chapter Meeting*

**BUSINESS APPRAISAL WORKSHOP** – 2 CPE credits (TAX)

*Wednesday, September 25, 8 a.m. – 10 a.m.*

**SOFTWARE ALTERNATIVES** – 2 CPE credits (MAP)

*Thursday, October 3, Chapter Meeting*

**WORKERS COMPENSATION UPDATE** – 2 CPE credits (Tax)

*Wednesday, October 30, 8 a.m. – 10 a.m.*

**GROWING YOUR BUSINESS** – 2 CPE credits (MAP)

*Wednesday, Thursday & Friday, November 20, 21 & 22*

**LONG ISLAND TAX PROFESSIONALS SYMPOSIUM** –  
*Earn Up To 24 Credits!*

Crest Hollow Country Club, 8325 Jericho Turnpike,  
 Woodbury, N.Y.

**LONG ISLAND EAST, NEW YORK**

Contact: James Diapoules, CPA (631) 547-1040

*Tuesday, September 17, 8 a.m. – 10 a.m.*

**BILLINGS COLLECTIONS & TIME MANAGEMENT**  
 – 2 CPE credits (MAP)

Airport Diner, 3760 Veterans Highway, Bohemia, N.Y.

*Tuesday, October 1, 5 p.m. meet and greet / Seminar begins 6 p.m.*

**JOINT MTG ATTORNEY / ACCOUNTANT**

**ESTATE PLANNING SEMINAR** – 3 CPE credits (TAX)

Mama Lombardi's, 400 Furrows Road, Holbrook, N.Y.

*Tuesday, October 15, 8 a.m. – 10 a.m.*

**DEVELOP A STRATEGIC MARKETING PLAN**

– 2 CPE credits (A & A)

Airport Diner, 3760 Veterans Highway, Bohemia, N.Y.

**NEW YORK CITY, NEW YORK**

Contact: Anthony Candela, CPA: (212) 807-4161  
*September, October, November:* To be announced.

**WESTCHESTER / ROCKLAND, NEW YORK**

Contact: Chapter Office (914) 708-9404  
 DoubleTree Hotel, 455 South Broadway, Tarrytown

*Friday, September 20, 1 p.m. – 5 p.m.*

**COMPILATION UPDATE** – 4 CPE credits (A & A)

*Friday, October 18, 1 p.m. – 5 p.m.*

**AUDITING UPDATE** – 4 CPE credits (A&A)

*Tuesday, November 5, 9 a.m. – 5 p.m.*

**S CORPS AND PARTNERSHIP TAX UPDATE**  
 – 8 CPE credits (TAX)

*Thursday, November 21, 9 a.m. – 5 p.m.*

**NATIONAL TAX PROFESSIONALS SYMPOSIUM**  
 – 8 CPE credits

**NEW JERSEY**

Contact: Fred Bachmann, CPA (973) 377-2009  
 E-mail: bachmanncpa@msn.com  
 Victor's Maywood Inn, 122-124 West Pleasant Ave, Maywood  
 Phone (201) 843-8022; E-mail: www.maywoodinn.com  
 6 p.m. – 8 p.m. – Dinner and Seminar

*September, October, November:* To be announced.

**CENTRAL NEW JERSEY**

Contact: John Raspante, CPA – (732) 216-7552  
 The Cabin, 984 Route 33 East, Freehold  
 6 p.m. – 8 p.m. Dinner and Seminar

*Tuesday, September 10*

**M & A UPDATE** – 2 CPE credits

*Tuesday, October 8*

**SHOW ME THE MONEY** – 2 CPE credits

*Tuesday, November 5*

**NEW ORK STATE TAX UPDATE** – 2 CPE credits

*See next page for Massachusetts,  
 Delaware Valley and Florida.*

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## CHAPTERS' CALENDAR OF EVENTS

### MASSACHUSETTS

Contact: Jeffrey Winer, CPA (508) 879-0408  
Bella Costa Restaurant, 147 Cochituate Road, Framingham

*Tuesday, September 24, 7:30 AM – 9:30 AM*

#### **PATIENT PROTECTION & AFFORDABLE CARE ACT**

– 2 CPE credits

Bella Costa Restaurant, 147 Cochituate Road, Framingham

*October, November:* To be announced.

### DELAWARE VALLEY

Contact: Steve Palmerio, CPA – 609-209-6149 • 609-945-0523  
Peppers Italian Restaurant,  
239 Town Center Road, King of Prussia, Pennsylvania

*Wednesday, October 16, 8 AM – 5 PM*

#### **ETHICS & A&A** – 8 CPE credits (4 Ethics & 4 A&A)

Location: To be announced.

*November 21 & 22, 2013*

#### **NATIONAL TAX PROFESSIONALS SYMPOSIUM**

Watch for more details and the location!

### FLORIDA

Contact: Lynne Marcus, CPA (561) 625-9550  
1880 North Congress Avenue, #316, Boynton Beach  
8:45 a.m. – 10:45 a.m., Registration 8:30 a.m.

*September, October, November:* To be announced.

## MARK YOUR CALENDARS!

✓ *September 17, 2013*

### **BLANK ROME and NCCPAP ANNUAL PHILADELPHIA TAX SEMINAR**

– 8 CPE credits (TAX)

✓ *October 22, 2013*

**Location: New York City**

### **BLANK ROME and NCCPAP ANNUAL TAX SEMINAR**

– 8 CPE credits (TAX)

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**Call or email the National office for further details.**



## National Conference of CPA Practitioners, Inc.

22 Jericho Turnpike, Suite 110, Mineola, New York 11501

*Association website* <http://www.nccpap.org>

*Members' interactive website* [go.nccpap.org](http://go.nccpap.org)

*E-mail* [execdir@NCCPAP.org](mailto:execdir@NCCPAP.org)

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