



The National Conference of CPA Practitioners

Nassau/Suffolk Chapter

Volume 7, Issue 1

January 2010

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Time: Registration 7:30 Program: 8:00 AM - 5:00 PM

Symposium 3 day attendee = \$75.00

Symposium 1 or 2 day attendee = \$100.00

Did Not Attend the Symposium = \$150.00

Date
Topic
Speaker

Thursday, January 21, 2010
SOCIAL SECURITY

John Biundo from the

Social Security Administration

2 CPE/Tax

Holiday Inn @ Plainview

Dinner/Networking: 5:30 - 7:00 PM

On or before Friday, Jan. 15 - \$50.00

After Friday, Jan. 15 - \$60.00

On or before Friday, Jan. 15 - \$75.00

After Friday, Jan. 15 - \$85.00

If you become a member of NCCPAP we will
refund you \$25.00!

Date
Topic

Tuesday, January 26, 2010
**UTILIZATION AND IMPORTANCE OF
ENGAGEMENT LETTERS FOR ALL
ENGAGEMENTS AND TAX**

Moderators

Michael Rubinstein, CPA & Gary Sanders, CPA

Speaker

Henry Krostich, CPA Director of the Fuoco Group

Credits

2 CPE/MAP

Location

On Parade Diner, Woodbury

Time

Registration: 7:30 AM

Program: 8:00 - 10:00 AM

Cost

On or before Friday, Jan. 22 - \$20.00

After Friday, Jan. 22 - \$30.00

To register for any of our
meetings, please visit

<http://www.ns-nccpap.org/index.php/Register-Online.html>



PRESIDENT'S MESSAGE

event of its kind!

Next year's event will have a new name due to the fact that our Board of Directors and the Symposium Committee have already committed to having at least 16 CPE credits in Auditing and Accounting. We are doing this to meet the needs of our members who, if they are preparing financial statements, will have to earn 40 CPE credits in Auditing and Accounting over the 3 year period ending December 31, 2010. As most of you know by now, this is due to the new NYS CPA competency regulations. Additionally, please check our websites for other seminars throughout the year to help you meet these requirements.

As I said during the keynote speakers' presentations, the Symposium wouldn't be possible without the hard work of all of our volunteers. From those that work throughout the year preparing for the event to the volunteers that work a few days, they each give one hundred percent to make this event the success that we have come to enjoy. I personally got a thrill out of watching the 70 volunteers that got together the Monday before to stuff all the bags. Henry Ford would be proud of us. The assembly line that we set up to stuff the bags went so well that we spend more time eating dinner that night than preparing the bags. Please remember that we are always looking for volunteers and all are welcome to come down and help next year. I want to thank again Bob Goldfarb who gives up so much of his time to be the Chairperson that his partners must send out search parties to find him.

All of the classes were recorded and are now available on 2 CDs. All attendees are entitled to one copy and they can be picked up at one of our upcoming events or at one of the offices which we've set up for distribution. I already have my copy and I believe that it's terrific. My New Year's resolution this year was going to learn to speak a new language while driving in the car but instead, I will be listening to these CDs. If you stop by the NCCPAP office, please say hello to Etta Gelbein, Kathy Casey and Holly Cosetta. These are the people that work there all year long, handling your questions and getting our "industry's" related information to you on a timely basis.

2009 was certainly an interesting one in our profession. From NYS's firm and tax preparer registration to the NYS CPA

competency rules, NCCPAP has worked diligently to protect our members' interests and will continue to do so in the future.

I want to wish everyone a Happy New Year and I look forward to meeting all of you during the upcoming year.

Bruce Berkowitz, CPA

Locations for Audio CD Pick

Chapter Office:

22 Jericho Turnpike, Ste. 110

Mineola, NY 11501 (516) 997-9500

Times: Normal Business Hours 9-5

Please call or email egelbien@ns-nccpap.org to let us know you are coming.

Jablons, Kass & Company, CPAs

(Ross Kass, Steven Greenberg & Peter Ciccone's Office)

40 Marcus Drive, Ste. 202

Melville, NY 11747 (631) 271-8000

Times: Normal Business Hours 9-5

Bruce Berkowitz, CPA PC

53 North Park Ave, Ste. 41

Rockville Centre, NY 11570 (516) 678-8300

Times: Normal Business Hours 9-5

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Barry Zalk @ Zalk & Zalk

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Stuart G. Lang @ Stuart G. Lang, CPA, PC

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Refer to back cover for Cancellation and Refund Policy for ALL Chapter Meeting and Seminars.

MEETING SCHEDULE FOR 2010

Holiday Inn @ Plainview
215 Sunnyside Blvd
Plainview, NY 11803

On Parade Diner
7980 Jericho Turnpike
Woodbury, NY 11797

January 12, 2010	QuickBooks - Intuit 8 CPE Credits - 6 Tax and 2 A&A Crest Hollow County Club	
January 21, 2010*	Social Security 2 CPE/Tax	Holiday Inn
January 26, 2010	Utilization & Importance of Engagement Letters for All Engagements & Tax Returns 2 CPE/MAP	On Parade Diner
February 4, 2010*	Federal Tax Update 3 CPE/Tax	Holiday Inn
February 24, 2010	NYS Sales Tax and Nexus Issues - Registration Requirements 2 CPE/MAP	On Parade Diner
March 4, 2010*	Tax Season Roundtable 2 CPE/Tax	Holiday Inn
March 24, 2010	MAP Annual Roundtable - to discuss tax season issues and problems 2 CPE/MAP	On Parade Diner
April 28, 2010	MAP - TBD 2 CPE/MAP	On Parade Diner
May 6, 2010*	S Corp Update and Roundtable 2 CPE/Tax	Holiday Inn
May 26, 2010	MAP - TBD 2 CPE/MAP	On Parade Diner
June 3, 2010*	Workers' Compensation Updates 2 CPE/Tax	Holiday Inn
June 24, 2010	Accounting & Auditing Updates 8 CPE/A&A	Holiday Inn
June 30, 2010	MAP - TBD 2 CPE/MAP	On Parade Diner
July 1, 2010*	Asset Protection 2 CPE/Tax	Holiday Inn
July 28, 2010	MAP - TBD 2 CPE/MAP	On Parade Diner
August 5, 2010*	FIN 48 - Accounting for Uncertainty in Income Taxes 2 CPE/Tax	Holiday Inn
August 19, 2010	Ethics 4 CPE/ETHICS	Holiday Inn
August 25, 2010	MAP - TBD 2 CPE/MAP	On Parade Diner
September 2, 2010*	NYS Tax Update 2 CPE/Tax	Holiday Inn
September 29, 2010	MAP - TBD 2 CPE/MAP	On Parade Diner
October 7, 2010*	Compilation and Review 2 CPE/A&A	Holiday Inn
October 27, 2010	MAP - TBD 2 CPE/MAP	On Parade Diner
December 2, 2010*	TBD 2 CPE/Tax	Holiday Inn
December 29, 2010	MAP - TBD 2 CPE/MAP	On Parade Diner

* Chapter Meeting

All Meeting Subject to Change



MAP PREPARES FOR TAX SEASON



Our committee has prepared several outstanding programs for the next few months to provide practical advice to simply get from January to April 15th!!!

Our last meeting of 2009 was probably one of the best attended. Those that attended shared in a discussion and presentation that will save countless time and aggravation during this tax season.

Ross Kass CPA prepared a presentation on the proper planning of the entire office during these critical months. We then continued with an exchange and sharing of approaches and subject matter of enormous value in running a productive, efficient and paperless office. Our thanks to Ross for a great job !!!

Each member received a publication of various checklists and resources that many have stated they will use as a desktop reference. (next to the tax guide and JK Lasser).

Our January meeting, to be held on **Tuesday, January 26th**, will be a continuation of one of the many concepts needed for a successful tax season. We will welcome as a guest speaker Henry Krostich CPA, to advise on the need of engagement letters, of course highlighting on the provisions and paragraphs vital to include. Henry is a respected authority and serves on the NYS Board of Accountancy peer review board.

Our February meeting, to be held on **Wednesday, February 24th**, is already rapidly filling. This meeting will be one of our most timely, as we are pleased that Robert Markman, CPA and Mark Stone CPA have agreed to advise us on the many new sales tax issues including registration forms, nexus, and, of course, the new proposed sales tax forms. Mark has been a frequent lecturer on NYS related issues, and his insight as we start to prepare for another sales tax deadline will be invaluable. Robert Markman has been a guest speaker on Sales Tax at many events including this years' Tax Symposium.

We will conclude our Tax Season series on **Wednesday, March 24th**, with our most attended and respected meeting of the year...our famous round table discussion of pending administrative issues and actions that we all need to be aware of.

All of our meetings will be at On Parade Diner on Jericho Turnpike in Woodbury with a 7:45 registration and networking and program at 8AM... As always, we promise to conclude by 10AM... We will e-mail any attendees of weather related cancelations.

So come on down...and take a Winter break with MAP...you will share breakfast with friends and learn how we all handle our tax seasons together!!

Michael Rubinstein, CPA + Gary Sanders, CPA

WANTED:

OUR MEMBERSHIP COMMITTEE IS SEEKING NEW MEMBERS....PLEASE BE SURE TO TELL YOUR FRIENDS, AND CO-WORKERS ABOUT NCCPAP....

- **We offer special discounts and programs to our membership.**
- **Our Chapter meetings and other events are discounted to our members.**
- **Our Newsletters and E-mail updates to our members are valuable references.**
- **Most of all....our members share a feeling of community and camaraderie.**

PASS OUR NEWSLETTER ALONG...CALL THE OFFICE AND ASK FOR EXTRAS AND MEMBERSHIP APPLICATIONS FOR YOUR REFERRALS.....

Real Estate and Tax: Are There Solutions in These Tough Times? *

Tax problems can come up in unexpected ways and be an unwelcome surprise at a closing, or even many years later as a consequence of a real estate purchase. This article will look at the IRS and NYS tax liens that can encumber real property, and possible ways to resolve these issues, so that a real estate closing or a refinancing can proceed.

An IRS lien arises when a taxpayer neglects or refuses to pay any tax, after demand, including any penalties and interest on that tax (IRC Sec. 6321)¹. The lien can be placed on all real or personal property and rights to property of the taxpayer. Known as a “silent lien” or “statutory lien,” the lien may be effective even though not filed. Due to limited space, this article will not address the numerous potential issues associated with lien priorities (See e.g. IRM 5.17.2)².

Nevertheless, in general an IRS Notice of Federal Tax Lien must be filed in order to establish priority with respect to other filed liens. Even a filed lien, however, may not have priority against certain interests, known as “super priorities.” These may include real property taxes and charges for public utilities. (See IRC Sec. 6323 (b)). Thus, at a real estate closing, the IRS will usually permit property taxes to be paid before federal tax liabilities are satisfied.

In New York State, the Department of Taxation and Finance may file warrants on unpaid assessments of tax, interest and penalties. The State’s policy is to file warrants as soon as feasible, so as to protect its interests. Upon request, the State may refrain from filing a warrant if full payment is coming soon.

A NYS warrant is a public record, and creates a lien against real and personal property of the taxpayer from the date it is docketed. A NYS tax warrant is generally enforceable for ten years against real property, and twenty years against personal property. Any voluntary or involuntary payment by the taxpayer on a warrant (other than through application of a refund) is considered by the State as an acknowledgment of the debt, sufficient to start a new twenty-year collection period.

If the IRS liabilities are old, the practitioner may wish to confirm that the liens are still in effect. An IRS lien remains in effect until the assessment is fully paid, or the lien is no longer legally enforceable, for example, as a result of the statute of limitations. Generally, the IRS can collect against assessed liabilities for ten years from the date of assessment. In rare instances, the IRS may reduce its liens to judgment, thereby extending the time for collection. The statute of limitations also can be extended by various actions, such as filing an Offer in Compromise, bankruptcy, or filing a Collection Due Process request.

Sometimes the easiest way to resolve an IRS lien or NYS warrant is to pay the balance due and request a lien release or warrant satisfaction. The face amount of the lien or warrant, however, is not a reliable indicator of the payment needed. Accrued interest and penalties can increase a liability considerably; also, payments may have been made on the liability. The IRS and NYS will supply payoff letters on request.

If the goal is to obtain a mortgage or to refinance, the taxpayer can request that the IRS subordinate its liens to those of the proposed lender. The subordination request can be made directly to the appropriate technical services unit at the IRS.

1 All IRC references are to the U. S. Internal Revenue Code of 1986, as amended.

2 All IRM references are to the Internal Revenue Manual, available at www.irs.gov.

In December, 2008, the IRS Commissioner explicitly stated that due to the difficult economic times, the IRS was seeking to make it easier and faster for a homeowner to obtain the necessary subordinations (Press release IR-2008-141, 12/16/08). Resources were being redirected to permit a quicker turnaround time for responses, with a goal of an answer within thirty days.

There is no form for applying for a certificate of subordination. The request must clearly identify the property, provide detailed information about the liens to be subordinated or provide copies of the Notice of Federal Tax Lien, describe the interest that would take priority over the IRS lien and any other relevant encumbrances on the property, among other information (IRS Pub. 784).

It is critical that the subordination request show adequate grounds for the IRS to grant the subordination, for example, that it will be easier for the IRS to collect the tax liabilities due, if the subordination is issued; (See IRC Sec. 6325(d)). Often the IRS interprets this to require that any net proceeds from a refinancing be paid to the IRS, as a condition of the refinancing. There are guidelines for certain situations, such as the relatively new rules for subordination of accounts receivable ("Interim Guidance for Subordinations to Factors," 11/20/2008, updating IRM 5.12.3.13).

If the property is being sold to a third party, it may be necessary to obtain a discharge of the liens. This is not the same as a release, as the liens remain in full force and effect against the taxpayer, however, they are discharged as against the real property concerned. As with a subordination request, the taxpayer can apply by letter to the appropriate IRS technical services unit.

If the technical services unit denies a request for a certificate of subordination or discharge, the taxpayer has an administrative right to appeal the decision with a Collection Appeals Program request, Form 9423 (IRM 5.19.8.1).

New York State also provides for subordinations of tax warrants, if it can be shown that the State's position is enhanced by issuing the subordination. For example, if a refinancing would result in a significant payment to the State from the net proceeds of the subordination, the State may consider issuing the subordination.

As all of the above indicates, IRS and NYS tax liabilities do not have to get in the way of a smooth closing, and, in fact, the closing may be an opportunity to resolve long outstanding tax problems.

* A version of this article was previously published in the Nassau Lawyer, April 2009.

Yvonne R. Cort, Esq. is co-vice chair of the Tax Law Committee of the Nassau County Bar Association, and former chair of the IRS Liaison Committee (Garden City). She is a frequent speaker on IRS and NYS tax matters for numerous professional groups. Yvonne is admitted to the Bar in New York and Pennsylvania and is counsel with the Melville firm of Karen J. Tenenbaum, P.C., where she focuses her practice on IRS and NYS tax controversies. Yvonne can be reached at ycort@litaxattorney.com, Karen J. Tenenbaum, P.C., 225 Old Country Road, Melville, NY 11747; tel. (631) 465-5000; fax (631) 465-5003; website: www.litaxattorney.com

GOOD & WELFARE

Congratulations to

David Rothfeld on the engagement of his daughter, Debre to Ken Kern.
Joseph & Annette Scarpa on the birth of their son, Matthew.

Our Good & Welfare Chairman is Stephen Sternlieb ssternliebcpa@attg.net

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Please e-mail us today...let us know of vendors that might have some interest....

We can be reached at: newsletter@ns-nccpap.org



Outline for Tuesday, January 12, 2010

2010 What's New for Accounting Professionals from Intuit ProLine

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Intuit® QuickBooks® Premier Accountant 2010 from Intuit ProLine helps accounting professionals save time, save money and grow your practice! QuickBooks 2010 is designed to make you and your client's work easier, faster and more accurate. Your suggestions inspired new features and big improvements. Discover in this course how QuickBooks 2010 can help you work more efficiently with your client's data and enable them clients to get more from QuickBooks.

You will learn about the new and improved QuickBooks features that can help you:

- Save Time - using 4 new Client Data Review tools, all new Intuit Statement Writer 2010, Document Management, and Multiple List Entry features.
- Save Money - using the customizable Business Snapshot dashboard, improved Report Center, and professionally designed QuickBooks business forms.
- Grow Your Practice - take advantage of the new Intuit Online payroll offering to expand the services your firm can offer, get paid quicker and more conveniently with the new Intuit Payment Solutions.

Avoid IRS Penalties using Intuit's Payroll Solutions

Have you ever wondered why your client's 941 is incorrect? Why are employees' year-to-date earnings incorrect? Learn what causes Form 941 payroll information to unexpectedly change and what to look for when someone's year-to-date earnings or taxes are inaccurate. Also learn techniques and tips that will assist you with avoiding the need to amend payroll tax returns, or face penalties for incorrect reporting.

By attending this course, you should be able to:

- Verify Payroll Item Set-up
- Verify Employee's Year-To-Date Earnings
- Identify discrepancies before information is submitted to the IRS or State
- Review and Revise Information Related to Payroll and Reporting of Payroll

Internal Controls for Small Businesses to Reduce the Risk of Fraud

The course focuses on internal controls, policies and procedures that can help reduce the risk of fraud, the challenges small businesses face, and how the accountant can help. Also covers how to implement controls found in QuickBooks.

By attending this course, you should be able to:

- Understand some key fraud statistics related to small businesses
- Identify key components for good internal controls
- Recommend good internal controls and procedures for small businesses
- Use QuickBooks to assist in implementing internal controls

Girl Scout Troop 1725 Greenport, NY

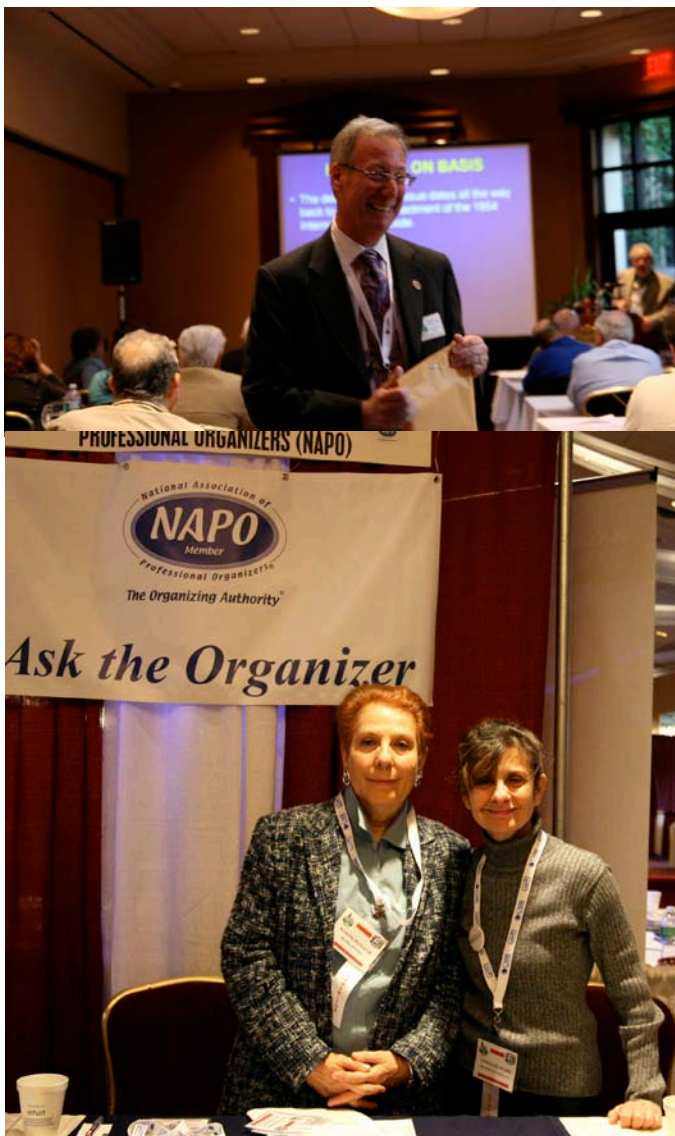
A Special Thanks goes out to these young ladies for volunteering at the 2009 Long Island Tax Practitioner Symposium

Back Row:
Mairi Creedon,
Donna Angevine,
Callie Bubb

Front Row:
Amanda Aurichio,
Ashley Billera,
Stephanie Wright



And a very special thanks
to our member
Ruthanne Corazzini, CPA
who is also their
troop leader!



Pictures from 2009 Long Island Tax Practitioner Symposium
From Robert Goldfarb, Symposium Chairperson to the Keynote, Vendors,
Classroom - Cocktail Party - Raffles



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SEMINAR REFUND POLICY

REFUNDS WILL BE ISSUED FOR SEMINARS PROVIDED NOTICE OF CANCELLATION IS RECEIVED THREE (3) BUSINESS DAYS PRIOR TO PROGRAM DATE. A \$25.00 PROCESSING FEE WILL BE CHARGED FOR 2 CPE & 4 CPE CREDITS SEMINARS, \$50.00 FEE FOR 8 CPE CREDIT SEMINARS.