



Journal of the CPA Practitioner

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and colleagues!**



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Friday, May 9**

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UPDATE...FROM THE NCCPAP PRESIDENT



Ed Caine, CPA

As CPAs, we have a responsibility to the public, to our clients, and most importantly to ourselves to stay current with the various tax and accounting and audit changes in our profession. This is part of the trust that we accepted when we decided to obtain our CPA license. This is part of the trust we accepted no matter which state issued that license.

Typically, each of us takes at least 40 hours of CPE each year in topics as varied as Accounting and Audit, MAP, Federal and state taxation, and other areas. We pride ourselves on being up-to-date on the latest changes impacting our practice that may impact our clients, and up-to-date on information we may need to communicate to our clients. If we want to be the best business advisors and business consultants that our clients expect, and we want to be that go-to person serving the various and diverse needs of our clients, it is incumbent upon us to take courses that keep us current with the latest business and professional changes impacting us and our practices, no matter how diverse those areas may be. We owe this to ourselves, to our clients, to our profession. This is what helps to set us apart from others who do not have a CPE requirement or those who choose not to comply with this important requirement of our profession. And if we do not stay current, how can we effectively serve our clients? There must be a mechanism in place to keep all who prepare tax returns current on the ever-changing tax laws and regulations, be it at the state or Federal level.

It is time that an annual CPE requirement be codified into law for all who want to maintain their PTIN. It is time for Congress to mandate a minimum annual CPE requirement for all who prepare tax returns. And Congress should give the IRS the authority to insure that all who prepare tax returns, all who have a PTIN, stay current by enforcing such legislation. Legislation needs to be passed to require all who annually renew their PTIN to certify to the CPE courses taken that would fulfill this needed minimum requirement.

Quality CPE can be found through courses offered by many different organizations. NCCPAP offers quality CPE both at the chapter level and through our nationally-recognized Tax Professionals Symposium. And many of us do take advantage of such courses, which are offered both to members and non-members (at a higher price). As Practitioners helping Practitioners we need to encourage others to not just maintain their knowledge base, but to expand it. For the knowledge they receive by taking quality CPE will help not only themselves, but their client base as well. And that will help them to not just maintain their practice but potentially to expand it.

Ed Caine, CPA
President

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Nominating Committee Seeks Candidates For Election to the NCCPAP Board of Directors

The Nominating Committee of NCCPAP consists of three representatives from the general membership; Rosanna Candela, CPA, Susan Gallo, CPA, Harold Ogulnick and two representatives from the Board of Directors; Lynne Marcus, CPA and Jeff Winer, CPA. Ross Kass, CPA and Lana Kupferschmid CPA act as advisors.

They are seeking suggestions as to who should serve on the Board of Directors. If you know of anyone, or are interested yourself, please fill out the information below and send it back. Election to the Board is both an honor and a responsibility. The main responsibilities include attendance at all NATIONAL board meetings (four per year), addressing issues affecting NCCPAP members and the CPA profession and participation on professional committees.

Return To: Nominating Committee Chair
c/o NCCPAP
22 Jericho Turnpike, Suite 110
Mineola NY 111501

Dear Nominating Committee,
Please consider the following NCCPAP member for nomination to the Board:

Name

Firm Name

Address No. & Street Town State Zip

Phone Number

Submitted by (if other than above) (optional)

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The National Conference of CPA Practitioners is a non-profit organization. A copy of Form 990 may be found at www.guidestar.org.

Welcome! New NCCPAP Members January 2013 – December 2013

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2013 Long Island Tax Professionals Symposium

*by Robert L. Goldfarb, CPA, CFP, CGMA, PFS, CFE, DABFE,
DABFA Symposium Chair*

The Nassau/Suffolk Chapter of NCCPAP certainly proved that working together as a team is truly the best way to accomplish an incredible feat! This past November over 90 volunteers, working toward the same goal, proved that what was believed to be an insurmountable task can, in fact, be accomplished. The 2013 Long Island Tax Symposium, celebrating its 11th anniversary, was sponsored by the Nassau/Suffolk Chapter of NCCPAP together with the Internal Revenue Service, in cooperation with the Nassau Chapter of the Financial Planning Association, the Nassau Chapter and the Suffolk Chapter of the New York State Society of Certified Public Accountants, the Nassau Academy of Law, the New York State Society of Enrolled Agents, the National Association of Tax Professionals, the Association of Divorce Financial Planners, and the New York Society of Independent Accountants.

Conveniently held at the Crest Hollow Country Club in Woodbury, New York, over 725 attendees and vendors participated each day of the three-day event. In addition, through the massive efforts of Carol Markman and Ed Caine, the Symposium team was again able to stream over the Internet a portion of the symposium to NCCPAP chapters located in South Florida and Delaware Valley. Additionally, we were also able to stream Thursday's all-day session to NCCPAP's Westchester/Rockland Chapter. As a result of this new technology, the Symposium was viewed by an additional 100 tax professionals. This resulted in many new members for our National organization. The event was truly a huge success, building on the success of the two original symposiums under the leadership of Ross Kass, Karen Giunta, and Harold Ogulnick. These individuals again supported the 2013 Symposium, their *eleventh straight Symposium*, with their time, expertise and tireless effort.

In addition to the individuals named above, the year-round efforts of the following individuals were responsible for the incredible execution of our best Symposium ever: Kathy Casey, Stephen Sternlieb, Paula Sheppard, Ruthanne Corazzini, Gary Sanders, Barry Zalk, Donald Ingram, Ken Hauptman, Robert Brown, Abby Alhante, Stuart Lang, Robert Barnett, Etta Gelbien, Holly Coscetta, Patti Kass, Frank Gallo and Megan Kass.

Helping Carol Markman with the Webinars, a project started four years ago (the first two necessary for planning and preparation), were Ed Caine, Steve Mankowski and Steve Palmerio (all from Pennsylvania), Neil Fishman, Lynne Marcus and Lana Kupferschmid (all from Florida), and Sandy Zinman (Westchester/Rockland). The sessions that were streamed to the four NCCPAP Chapters could never have been accomplished without the consent and masterful instruction of the discussion leaders. We are grateful to Beanna Whitlock, Robert Katz, Neil Katz, Mark Klein, and Bill Comiskey for agreeing to lead the

sessions and consenting to be our featured speakers, streamed over the Internet.

It is also important to note that without the full and continued support of Linda Henson from the Internal Revenue Service, the event could never have been as successful as it was. We thank Linda and the entire IRS for their support throughout the entire year.

In addition to the highly professional and technical nature of all of the seminar material, the success of the Symposium was truly enhanced by the presence and support of the sponsors that included, but were not limited to: ADP, Intuit, CMIT Computer Solutions, Thomson Reuters, Bisk Education, LDI Color Toolbox, and CCH, Inc. There were over 45 professional sponsors adding significant value and information to the Symposium.

The volunteers assisting in the development, organization and operations of the Symposium were truly the nuts and bolts in organizing the event. They selflessly arrived on the Monday evening preceding the Symposium at 5pm and worked until after 9pm. Many of the volunteers then arrived again before 6am on Wednesday morning, the day of the event. Again, we were fortunate this year when Ruthanne Corazzini arranged to have Girl Scout Troop #1725 from Greenport, New York assist us all three days of the event. Without the sustained efforts of all these volunteers (more than 90 in total!), the Symposium could never have been such a great success. We owe a great deal of gratitude to all the volunteers and staff members who worked on the event. In short, the volunteers were wherever they were needed, whenever they were needed, and did whatever was asked of them. Our sincere thanks to the volunteers, the participants, the partners and all of the sponsors!

**Mark Your Calendar —
November 19, 20 & 21, 2014!**

**Next year's Symposium, our
12th TAX PROFESSIONALS SYMPOSIUM,
is shaping up to be equivalent to
or better than last year's!**

**Don't be shut out —
keep an eye out for registration materials
in September**

NCCPAP Begins to Award Grants to CPA Candidates

The National Conference of CPA Practitioners (NCCPAP) has begun awarding a limited number of competitive merit-based \$500 awards to outstanding college students who have completed their undergraduate program in a U.S.-accredited college and have sat for the certified public accountant exam.

The grant applications are accepted on a rolling basis throughout the year. Annually, all grant applications received by December 15th are awarded the following January. Applications received after December 15th will be reviewed and may be awarded in the following year.

Applications are on-line at:

<http://go.nccpap.org/NCCPAP/Participate/Grants>

For any questions, please email execdir@nccpap.org.



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From the Westchester/Rockland Chapter President, Sanford Zinman, CPA

Now that the holidays are over, we are all getting into Tax Season mode. I hear from many of you that there is not enough time to get our work done, let alone go to meetings. But, in fact, this is the best time to make sure you are up-to-date with the ever-changing tax environment. This is the period when all of our clients are asking about the new laws and all the changes that are coming.

Even though there have been no new groundbreaking laws passed this year, a lot has changed. DOMA was reversed and accepted by the federal government. The ACA is affecting almost everyone. Many of our clients may be impacted by the 3.8% and 9% additional taxes. This is when our clients need us. This is when we need to speak with each other to get solutions to our problems. May and June will be too late. You can spend hours on research sites or go to a NCCPAP meeting and pose questions to your peers. Even better, you can go to go.nccpap.org and post your issues. You will get answers from professionals who have experienced your clients' issues and know the answers and short cuts. It would be great for us to see you at an upcoming meeting.

Here are some of the Westchester/Rockland Chapter's upcoming meetings, which will all be held at the Tarrytown Doubletree, 455 S. Broadway, Tarrytown, NY,

March 4, 2014. **Tax Roundtable Update & Special Thank You to Sam Dyckman.** 6–8 p.m. 2 CPE credits.

May 1, 2014. **After the 15th: Best BUSY SEASON Story Wins a Prize.** 6–8 p.m. 2 CPE credits.
Call (888) 488-5400 for more information.

“This is the best time to make sure you are up-to-date with the ever-changing tax environment. This is when our clients need us. This is when we need to speak with each other to get solutions to our problems.

You can spend hours on research sites or go to a NCCPAP meeting and pose questions to your peers. Even better, you can go to go.nccpap.org and post your issues. You will get answers from professionals who have experienced your clients' issues and know the answers and short cuts. ”



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The Undoing of the Defense of Marriage Act (DOMA)

by Neil H. Fishman, CPA, CFE, FCPA, CAMS

With the Supreme Court ruling in the case of **United States v. Windsor** (570 US 133 S. Ct. 2675) on June 26, 2013, and the subsequent announcement on August 29, 2013 by the Treasury Department and the Internal Revenue Service regarding the Defense of Marriage Act (DOMA), it is now be a good time, as we go into filing season 2014, to review what the impact of these actions are.

Prior to **Windsor**, any and all married same-sex couples were prohibited from filing a federal income tax return (Form 1040) under the filing status of “married,” regardless of filing jointly or separately for state purposes. This was prevented by HR 3396, “The Defense of Marriage Act,” which became law on January 3, 1996. The bill is actually rather short and to the point, having only three sections. Section 1 is the title of the bill. Section 2, which was not overturned by the Supreme Court, states that the individual states, territories and possessions of the United State are not required to follow the laws passed by any other state, territory or possession with regard to same-sex marriage. This is a rarity in the United States, as all states do respect the laws of the fellow states in virtually all other regards. Section 3 defines that “marriage” is to be between a man and a woman, and that the word “spouse” can only refer to an individual of the opposite sex. The Supreme Court ruling struck down **ONLY** Section 3, leaving Section 2 **intact**. What this means is that now same-sex couples can file as a married couple for federal tax purposes. However, this also allows the various states to still prohibit same-sex marriages if they are so inclined. The implications of this will be discussed further in this article.

After the Supreme Court ruling, the IRS came out with its own announcement that those same-sex couples who were legally married in a state that recognizes same-sex marriage would now be allowed to file under the “married” status. They announced that any tax returns not yet filed up to September 16, 2013 had to be submitted as such. They also allowed those couples the option (not the requirement) of amending any and all timely filed returns as “single” or “head of household” status to amend their previously filed tax returns under the “married” status. Now, those same-sex couples have the same decision that heterosexual couples have—whether or not to get married. There are pros and cons in making that decision, and there can be serious tax implications depending on such decisions, both for current times and the future.

With regard to HR 3396 Section 2, as of this writing, there are 16 states plus the District of Columbia that recognize same-sex marriage. Hawaii and Illinois are the two newest states to do so. Of the 34 states that do not recognize same-sex marriage, some do allow civil unions and/or domestic partnerships. However, these arrangements fall short of being married. The IRS will only accept a return from a same-sex couple that is legally married. Some states have banned all kinds of same-sex unions, either by statute or amendment to their state constitutions. Some of these states, while banning same-sex marriages,

will accept a married status state income tax return providing that the couple was legally married in a state that allows same-sex marriages. To find out about a particular state, go to: <http://www.freedomtomarry.org/pages/where-state-laws-stand>.

Despite these 34 states not allowing same-sex marriages, as they are allowed to under Section 2 of HR 3396, there are legal actions being taken within these states that will slowly make Section 2 obsolete. The first example of this is the case of **Obergefell v. Kasich** (Ohio). John and James went to Maryland to get legally married. John is dying from ALS, and is in the final stages of the disease. Under current Ohio law, his death certificate would state that he is “unmarried.” John and James went to Federal Court and were granted a temporary restraining order preventing the State of Ohio from issuing the death certificate as such. Therefore, John would be classified as “married” and James would be listed as the surviving spouse. The US District Court Southern District of Ohio Western Division stated that Ohio law created two tiers of couples, which was a violation of the Equal Protection statute under the 14th Amendment of the United States Constitution.

The second example is **Cozen O'Connor PC v. Tobits** (Pennsylvania). In 2006, Sarah Farley and Ellen Tobits married in Canada, and in 2010, while living in Illinois, Sarah succumbed to cancer. Her parents, residents of Pennsylvania, contacted her employer, Cozen O'Connor, to claim her death benefits. The employer, not knowing what to do, filed suit in Federal court. The court ruled that the benefits should go to the surviving spouse, Ellen Tobits. Under Illinois law, all death benefits go to the surviving spouse, and while Illinois at the time did not allow same-sex marriage, they did recognize such marriages that were legal.

Update #1: the Illinois law allowing same-sex marriage does not go into effect until June 1, 2014. Nevertheless, in November 2013 a federal judge ordered the Cook County clerk to issue an expedited marriage license to a same-sex couple, as one partner is terminally ill.

Update #2: There are now 19 states recognizing same-sex marriage, as New Mexico, Utah and Oklahoma have joined the other 16. Utah's ban was declared unconstitutional in Federal Court, and the State of Utah filed an appeal with the United States Supreme Court. The appeal was granted and will be heard in the US Court of Appeals, 10th District, in February. Utah has announced that while the appeal is under way they will not recognize any of the approximately 1,000 same-sex marriages that were performed, though the Internal Revenue Service will for tax purposes. The State of Oklahoma became the 19th state when the provision in state law declaring that marriage was only between a man and a woman was declared unconstitutional, violating the Equal Protection Clause of the 14th Amendment of the United States Constitution.

Update #3: In the case of **Obergefell v. Kasich**, the Federal Courts have made the temporary injunction permanent.

Have You Considered Growth Through Acquisition?

by Anthony J. Citrolo

Considering a targeted acquisition is an intelligent management strategy for revenue and portfolio growth, exit planning and leadership succession. Existing companies in the lower middle market and micro markets must either grow their organizations, risk shrinkage of both gross revenue and gross profit, or become extinct. Organic growth is a challenging, slow and typically difficult process to expand a company. When carefully and successfully implemented, a targeted corporate acquisition will enable an organization to realize immediate and long-term growth. Other benefits typically include the addition of hard-to-find industry talent and the inclusion of ongoing key relationships.

Small businesses have difficulty reaching their revenue and profitability goals. These companies typically lack the distribution channels and assets required to capitalize on the many buyers they could potentially service. Growth through acquisition adds the missing elements to your business plan that are difficult to develop internally. The importance of considering acquisitions cannot be underscored enough—but selecting the right company to acquire is critical.

When to Consider GROWTH THROUGH ACQUISITION

Assuming that the underlying business is profitable with some modest growth (businesses with negative growth should generally not consider an acquisition strategy), the right time is when you are looking to improve your bottom line, improve your capabilities and elevate your deliverables. Growth through acquisition is an efficient way to accomplish the need to expand. Often the acquirer is buying an established stream of revenue as opposed to building a source from scratch. However, like any other growth strategy it requires a well-thought-out plan, dedicated resources and a flexible mindset to optimize the execution and realize positive results. A small acquisition has benefits including:

1. Revenue that improves your position to lenders and investors;
2. Operational enhancements that typically include talent and other personnel;
3. Diversity that permits the acquirer to create leverage against the loss of any particular client or customer, and strengthens your bottom line by maximizing the value of each relationship;
4. Morale improvement for existing staff and management who see momentum for the company;
5. Accretive value enhancement by adding revenue without the typical SG&A expenses in the entity that is acquired. The economies of scale work to the benefit of the acquiring company (duplicate functions are eliminated such as payroll, accounting, telephone, office expense, etc.).

The majority of acquisitions fail because they attempt to identify one specific company, that singular candidate to acquire versus identifying a group of targets. A larger pool of

companies makes a successful acquisition more likely. Finding a company that would fit well based on specific needs, company structure, company culture and financial capabilities will result in longer-term income and better odds at success. Acquisition brings not only an added revenue stream but can and should result in a diversity of skills and capabilities which might not be present in the acquiring company.

The key to making an acquisition successful is to have a business and exit strategy that includes ongoing corporate acquisitions as part of a business growth and expansion philosophy. Companies that utilize this as a key component will realize this accretive benefit when it is time for them to exit. Each acquisition deal must provide demonstrable, meaningful value from day one and have its own strategic logic that drives the long-term valuation of the business. Acquirers in the most successful deals have specific, identifiable value creation ideas from inception.

Is GROWTH THROUGH ACQUISITION For You? Consider this...

Sixty percent of small business owners were born before 1964. They are part of the Baby Boomer generation. A Baby Boomer small business owner turns 65 every 57 seconds, and that will continue for the next 17 years. That is a startling statistic. Every 57 seconds another small business owner gets ready to retire, or scale back on his or her involvement in business. The opportunity for growth through targeted acquisitions in today's economic environment is outstanding. Based on recent statistics, 51% of the companies owned by Baby Boomer in the marketplace will transfer ownership to another company. Only 17% of those companies are in succession mode and will transfer internally. It is clear that those implementing a strategy which includes Growth Through Acquisition will have plenty of targets and can experience exceptional growth for the foreseeable future.

Sources

PWC (Price Waterhouse Coopers) Trendsetter survey
(transfer percentages to other business, succession, employees)
10 Trillion Dollar Opportunity (Richard Jackim, author)
SME Research
Murphy Business
Census Fact Finder
Kauffman Organization
Pitchbook
Market Pulse(M&A Source)

*Anthony J. Citrolo is the Managing Partner and founder of Strategic M&A Advisors and New York Business Brokerage, Inc. He is a CPA, CMAA (Certified Merger & Acquisition Advisor), CBI (Certified Business Intermediary) and a Licensed New York State Real Estate Broker.
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New York City's Unemployment Discrimination Law

A Model for Other Jurisdictions or an Ambiguous Over-Reach?

by Jeffrey M. Lax, Esq.

Stagnant unemployment numbers over the past few years have led three jurisdictions (New Jersey, Oregon and the District of Columbia) to enact varying degrees of unemployment discrimination laws, while another seven states are actively discussing enacting similar laws in 2014.ⁱ In June, New York City became the fourth jurisdiction to pass legislation protecting unemployed job applicants but the first to broadly define unemployment as a protected class alongside age, race, creed, color, national origin, gender, disability, marital status, partnership status, sexual orientation, and alienage/citizenship status.ⁱⁱ New York City's aggressive approach sharply diverges from the (varying degrees of) more restrained legislation in other states, and while it may succeed in getting more unemployed applicants "in the door," it stands to cause far more harm than good to the local economy and job market.

Though wide-ranging and far-reaching, New York City's law is so vague that it fails to account for varying degrees of employment status, making it unclear, for example, whether any protection is provided to an individual who becomes aware of an impending layoff (but is not yet technically "unemployed") and then begins the search for a job. Moreover, the law makes it difficult for even well-meaning employers to inquire about a job applicant's significant employment gaps, lack of recent experience, or the circumstances surrounding separation from the applicant's most recent job.

The flawed language of New York City's law does not distinguish or define the varying degrees of job security, nor does it account for job-seekers who know they are about to be laid off but are technically still "employed." In other words, under the plain wording of the statute, job applicants who are aware that they are about to be laid off are not protected any more than a competing applicant who has a secure—perhaps even tenured—job. It seems inequitable to provide protection to unemployed individuals who may have been fired for embezzlement but offer none to an honest and qualified applicant who is looking for a job because of an impending (but not yet actualized) lay-off.

On the other hand, by voluntarily informing a hiring manager that the current firm will soon be laying them off, could job-seekers facing imminent lay-off create a protected class for themselves, entitling them to greater protections than a candidate with a secure position? The law does not address this possibility, but could be easily read to flip the interviewing process on its head by giving an advantage to candidates who inform interviewers that they are in the process of being fired or laid off.

New York City's law also creates difficulties for employers seeking to pose questions traditionally seen as legitimate but

that are now questionable under the law. Lengthy or unexplained employment gaps on a resume, for example, have long been viewed as legitimate "red flags" to employers seeking candidates for a long-term situation. The query itself is often well intentioned, presenting an unemployed job applicant with a good opportunity to explain away lengthy employment gaps and present him or herself as an even better candidate than an employed counterpart.

Consider a top-of-the-class college graduate who chose not to enter the workplace several years ago in order to care for a dying mother, and is just now entering the job market as an unemployed job seeker. By providing the opportunity for such a person to explain the valid and extremely sympathetic circumstances, which legitimately and commendably explain the reason for the unemployment, even well-meaning employers could subject themselves to a discrimination lawsuit if such a candidate is ultimately denied employment under the law.

Another interesting—but flawed—part of the law is that, while an employer may hire a candidate who has more experience than another one, the express language of the statute would create problems for an employer choosing to hire an applicant with more recent experience over another applicant with equal (or more) overall experience. There are no broad exceptions carved out in the statute for cutting-edge industries such as technology or medicine that can change extremely rapidly (therefore making it legitimately preferable to seek out an applicant who has been continuously and currently active in that field). In such an industry a currently-active applicant would be more desirable than an applicant with greater overall experience but no recent activity.

Additionally, while the law contains an express provision permitting employers to inquire "into the circumstances surrounding an applicant's separation from prior employment," this exception is disconcertingly ambiguous. Employers are treading in dangerous territory if an inquiry into the circumstances of separation from an applicant's most recent job leads to a more detailed discussion relating to an applicant's current employment activity and subsequently to a revelation that he or she has become and remains unemployed due to the previous separation. Since the statute clearly states that the knowledge of an applicant's employment status is protected as strongly as that of any other protected class (and is not to be used in hiring decisions), it would be inadvisable—even if expressly "permissible" under a separate subsection—for an employer to ask any question that leads to a detailed discussion relating to his or her current unemployment. Thus, the ambiguity of this provision, when read together with the statute as a whole, creates profound difficulties for employers attempting to decipher just how far such a conversation can be taken. Even the most seasoned interviewers would have a

{continued on page 10}

{New York City's Unemployment Discrimination Law, continued from page 9}

difficult time knowing where to draw the line or how to prevent an applicant from going into an inappropriate level of detail once such a question opens the gates to his or her current circumstances.

While New York City's unemployment discrimination law will undoubtedly open the door to more unemployed job applicants, it fails to provide enough protective guidance to employers and is so broadly worded that it may lead to even more inefficiencies in the workplace from employers who may feel unable collect legitimate and relevant information about unemployed job applicants. This circumstance could lead to longer job searches and may even perpetuate the high unemployment rate, causing more harm than it seeks to cure.

For these reasons, it would be inadvisable for the seven states currently contemplating enactment of unemployment discrimination laws—including New York State—to adopt any of the overly-ambitious provisions enacted by New York City.

Sources

<http://data.bls.gov/timeseries/LNS14000000>

ⁱ The legislatures in Minnesota, Maine, New York, Pennsylvania, Massachusetts, Iowa, and New Hampshire all have proposed legislation that expect votes during the 2013–14 session. <http://www.ncsl.org/issues-research/labor/discrimination-against-the-unemployed.aspx#2013>

ⁱⁱ N.Y.C. Admin. Code §§ 8-107 (21)(a)(1)–(2)

*Jeffrey M. Lax, Esq. is the Chair of the
Department of Business at
Kingsborough Community College*

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It's That Season Again...

by Lynne Marcus, CPA, President, Florida Chapter

As I sit at my desk writing the year-end missive to my clients, I am reminded that tax season is closing in fast! If your clients are anything like mine, and I'm sure they are, they look forward to hearing from me and the tales I tell. It may be a tax update, news about pension plans, accounting and payroll changes, or what I have seen in the past year in the financial markets.

The most important thing is that I care enough to write whatever information I think is important for them to know. One of the many pieces that I send out at the end of each year is a reminder of the documentation and data that they will need to begin collecting for their tax return(s). I've titled it "How To Organize Your Tax Information." It's a simple list, but clients have often told me that it really helps them get a jump start on tax season and all the paper that comes in the mail.

The list follows below, and you certainly may use it should you wish. I send mine out on colored paper so that it stands out from other items included in the envelope. Our clients want to know that we are concerned about them and the information they receive. We are their trusted advisor, more so than any other. This is what keeps the relationship fresh and ongoing.

I would appreciate any comments or thoughts that you might like to share with me.

How To Organize Your Tax Information

1. Personal Data—Check first page of Form 1040 for changes in name, address, Social Security numbers, marital status, dependents. If you are including additional dependents, include their Social Security number and date of birth.
2. Form W-2's and/or W-2P's.
3. Original Form 1099's for interest and/or dividends. Please list any missing Form 1099's on a separate piece of paper. Also, list any tax-exempt income, even if you did not receive a Form 1099.
4. Forms 1099-P or 1099-R for pension, profit sharing, or IRA distributions. If any amount was rolled over to another qualified plan, please let me know.
5. Form SSA-1099, if you are receiving Social Security.
6. Form 1099-G for state tax refunds, unemployment compensation, gambling winnings (advise me of losses).
7. If you own rental property, include all rental and expense information. Please provide income and expenses for each property separately.
8. If you are self-employed, include all income and expense information (including Form 1099's for self-employment income). Make sure to list all premiums paid for health insurance.
9. If you are a partner, beneficiary of an estate, LLC, or S Corporation shareholder, enclose a copy of your Form K-1.
10. If you paid any Federal or State estimated taxes, please enclose cancelled checks for these payments. Also, if you have received new estimated tax vouchers for 2014, please enclose these vouchers.
11. If you pay or receive alimony, please provide the information, including the amount paid, name, and Social Security number of your former spouse.
12. If you sold any securities during the year (stocks, bonds, mutual funds, options, etc.), enclose all Form 1099-B's. Also provide the cost/basis of the securities sold, including reinvested dividends, splits and date purchased, etc.
13. If you bought or sold your house, provide all sales and purchase information on that property, including closing statements.
14. If you contributed to an IRA, provide all contribution information, including the market value of each IRA account as of December 31.
15. Medical Expenses: Enclose these if they exceed or are close to 7½ % of your Adjusted Gross Income. If you are not sure, it is best to provide this information. Also, include any medical reimbursement you may have received. Long-Term Care premiums are deductible.
16. Taxes: Additional state and local taxes paid during the year are deductible.
17. Real Estate Tax: Either paid personally, or included in your mortgage statement.
18. Interest Expense: Points paid to purchase a home, finance a home improvement, or refinance a mortgage (included on your mortgage statement), and investment interest expenses are deductible.
19. Charitable Contributions: Donations of cash, and/or checks, clothing and other personal property. Don't forget volunteer charity work expenses.
20. Employee Business Expenses: Job travel, union and professional dues, job search and job-related education, tools, etc.
21. Miscellaneous Deductions: Tax preparation fees, safe deposit fees, investment advisory fees and other investment related costs, and gambling losses (if you won money this year).
22. Moving Expenses: If you moved more than 50 miles for a job change, many of the costs will be deductible.
23. Casualty and Theft Losses: If over 10% and \$100 of your Adjusted Gross Income. Also include any insurance reimbursements.
24. College, university or educational expenses for the Hope, American Opportunity, or Lifetime Learning credits: We need the institution and amounts paid for each individual claiming tuition, books and other items. If you have interest on student loans, get Form 1098E from the lender.
25. Child Care or dependent care expenses: Include the name and address with Social Security of Federal Identification Number for each payee.
26. Any other expenses you feel may be deductible.

We're always available to answer questions if you need further guidance. Call us.

NCCPAP Presents at ACCOUNTING TODAY's Growth & Profitability Summit

NCCPAP members Sandy Johnson and Lana Kupferschmid represented NCCPAP at ACCOUNTING TODAY's Growth & Profitability Summit in Orlando, Florida on October 20–22, 2013. The conference, held at the beautiful Orlando Hilton, was attended by CPAs from around the country and internationally. It was a wonderful opportunity to network with both peers and vendors.

ACCOUNTING TODAY brought in top-notch speakers talking on subjects ranging from mergers and acquisitions to marketing to closing the deal. Sandy Johnson presented her most popular MAP program, "Show Me the Money! Improving the Cash Flow of Your Practice." The positive comments were overwhelming. If you haven't seen this most informative program, you owe it to the financial future of your practice to attend it soon. Look on the NCCPAP calendar of events to see when this topic will be coming to your local chapter.

Save these dates!

June 24 & 25, 2014

LITPS ACCOUNTING TECHNOLOGY FORUM

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

November 19, 20, 21, 2014

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JOBTARGET/NCCPAP – Career Center. Online job board, resume bank, career advice, resume services, etc.

First Benefit Health Savings Card – *This is not insurance nor is it intended to replace insurance. This discount card program provides discounts at certain healthcare providers for medical services.

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iShade – A private online community for NCCPAP members. In the NCCPAP group you can: Network other NCCPAP members, Access private special interest groups and tools and resources, share your expertise and ideas with members

Practitioners Publishing – Discount 20%. Certain products do not qualify for discount; call the NCCPAP National Office (discount does not apply to yearly updates).

CCH – 25% discount on CCH products shipped and billed directly to you.

1-800-FLOWERS® – 15% discount.

www.OfficeQuarters.com – Office supplies, etc. Minimum 5% discount.

Alamo Car Rental / National Car Rental – Save up to 10%.

FTD – 1-800-SEND-FTD. 15% savings.

JJT Energy Home Gas – Savings of 8-12% on your current natural gas or electricity rates (NY Metro/New England area only)

UPS – Savings of up to 30% off UPS Air, Ground and International Shipments.



Call or email the National office for further details.

CHAPTERS' CALENDAR OF EVENTS**FEBRUARY - MARCH - APRIL 2014****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.

Tuesday, February 4, 5:30–7 p.m. – Chapter Meeting
NEW TAX LAWS AND UPDATES: Everything You
Need to Know – 2 CPE credits (TAX)

Wednesday, February 26, 8–10 a.m.
TAX SEASON ROUNDTABLE – 2 CPE credits (MAP)

Thursday, March 6, 5:30 – 7 p.m. – Chapter Meeting
TAX SEASON ROUNDTABLE: Your Questions Answered by
Our Team – 2 CPE credits (TAX)

Wednesday, April 30, 8–10 a.m.
POST TAX SEASON ROUNDTABLE – 2 CPE credits (MAP)

LONG ISLAND EAST, NEW YORK

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

Tuesday, March 4, 8 – 10 a.m.
1040 ROUNDTABLE – 2 CPE credits (TAX)
 Airport Diner, 3760 Veterans Memorial Hwy, Bohemia, N.Y.
April: Tax Season Hiatus.

NEW YORK CITY, NEW YORK**NEW INFORMATION!**

Contact: Anthony Candela, CPA 646-328-1943
 All meetings: 100 Park Avenue South (between 40
 & 41 Streets), Conference Room 8 A, New York, N.Y.
 5:30 – 6:15 pm, Cocktails & Networking
 6:20 – 8 pm, Presentation

Thursday, February 20
BEST PRACTICES FOR PROTECTING YOUR PRACTICE
NOW AND IN THE FUTURE – 2 CPE credits

March and April: No meetings.

WESTCHESTER / ROCKLAND, NEW YORK

DoubleTree Hotel, 455 South Broadway, Tarrytown

Tuesday, March 4, 6–8 p.m. (dinner & cocktails)
TAX ROUNDTABLE UPDATE & A SPECIAL THANK YOU
TO PROF. SAM DYCKMAN – 2 CPE credits (TAX)

Thursday, May 1, 6–8 p.m. (dinner & cocktails)
AFTER THE 15TH — BEST “BUSY SEASON” STORY
WINS THE PRIZE – 2 CPE credits (TAX)

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 – 8 p.m. – Dinner and Seminar

February, March, April: To be announced.

CENTRAL NEW JERSEY

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

Tuesday, February 11
FEDERAL TAX UPDATE – 2 CPE credits

March and April: To be announced.

MASSACHUSETTS

Contact: Jeffrey Winer, CPA (508) 879-0408

February, March, April: To be announced.

DELAWARE VALLEY

Contact: Joseph Lowe, CPA – 610-489-8007
 Usual Meeting Location: Peppers Italian Restaurant,
 239 Town Center Road, King of Prussia, Pennsylvania

Tuesday, February 11, 6 p.m.–8 p.m.
ROUNDTABLE DISCUSSION: Review of the
Upcoming Tax Season – 2 CPE credits (TAX)

March, April: To be announced.

FLORIDA

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

Thursday, February 6, Full-Day Seminar
MANAGEMENT OF AN ACCOUNTING PRACTICE
SYMPOSIUM – 8 CPE credits (MAP)
 Location: to be announced.

Thursday, March 6
TAX SEASON ROUNDTABLE – 2 CPE credits (TAX)
April: Tax Season Hiatus.

Check out the helpful information on our website

go.NCCPAP.org