



# Journal of the CPA Practitioner

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New members help to grow and keep our organization strong. So, tell a friend or colleague. Help spread the word that every day for almost 40 years NCCPAP continues to represent and support the small and sole practitioner.

Sponsors are welcomed at all our meetings. Know of a potential sponsor? Let us know!

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## President's Letter



Dear Colleagues:

Now that the Fall season is here, I like to take a few moments to reflect on the past year, my first as President of NCCPAP. It was certainly an interesting year. It started with another successful Long Island Tax Professionals Symposium and was topped off with the affiliation of the Texas Association of CPAs (TACPA) with our Organization.

Our quarterly conferences took on similar albeit different activities this year. Our annual NCCPAP Goes to the Hill included a trip to the White House as well as meeting with the Joint Commission on Taxation in Washington, DC. We ended the year with our new members in Dallas. This conference included a trip to the Intuit Headquarters for discussions on cybersecurity and how new technology will continue to shape our Industry.

There are many people to thank for their efforts this year. Too many actually! I won't name them individually for fear of inadvertently missing someone. I do want to thank those who serve on our Board of Directors and Committees for taking time away from their practices. Their efforts certainly do not go unnoticed or unappreciated.

Fall is also the time to get ready for the upcoming year. Cybersecurity seems to be the one issue that never goes away. Securing our firms remains a big concern for all of us.

A big part of getting ready for next year starts with the LITPS Symposium once again. And so the cycle continues.

Thank you,

*Stephen F. Mankowski, CPA*

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*Thank you to all our new members. Practitioners dedicated to being the best and helping their fellow CPAs do the same.*

## California Tried to Seize Millions of This Inventor's Fortune. He Fought Back. And Won.

In the early 1990s, California tax authorities traveled to Las Vegas in pursuit of Gilbert Hyatt, an inventor who earned a fortune as the patent holder of the microcomputer. They staked out his home, dug through his trash, and hired a private eye to look into his background. He'd moved to Nevada in 1991, but California made a claim that the State was entitled to millions of his recent earnings.

What transpired over the next twenty-five years is a story of greed, harassment, anti-Semitism, and the abuse of power. And it wasn't the first time that the California tax agency has strong-armed a former state resident. What's so unusual about Gilbert Hyatt is that he fought back—and won.

California's marginal income tax rates are the nation's highest, driving many wealthy residents to pack up and leave. Hyatt says he moved to Las Vegas because casino billionaire Sheldon Adelson, who had dreams of creating a version of Silicon Valley in Sin City, lured him there during a computer technology conference known as Comdex. No matter the reason, California didn't want to let him go.

The State is often desperate for revenue to cover its out-of-control spending. In 1993, when tax agents began auditing Hyatt, California faced a budget deficit of \$3.8 billion, the largest in the nation. The Franchise Tax Board itself faced huge cuts and even possible elimination.

In 1992, Hyatt was contacted by the California Franchise Tax Board. A tax agent had read an article about the possibility of billions in royalties pouring in as electronics companies like Phillips and Sony started licensing Hyatt's technology. The agency launched an investigation.

It concluded that his move was a sham and that he owed them more than \$13 million in taxes, fees, and interest penalties. Hyatt, who says his father taught him to "never make a deal with an extortionist," decided to fight back and appeal the decision. This was the beginning of a decades-long battle between the wealthy inventor and the largest state tax collection agency in America.

Shortly after the tax board opened the audit, an agent called Hyatt's lawyers and advised him that most people just settle because "wealthy or well-known taxpayers...do not want to risk having their personal financial information made public." Hyatt thinks the tax auditors believed him to be "paranoid" about his privacy because he was protective of the trade secrets contained in his home office. He believes the auditors exploited those privacy concerns to gain leverage.

The Franchise Tax Board hired a private eye to interview Hyatt's former California neighbors, 22 of whom later testified that he did indeed move away after selling his house. They also sent letters of demand to his friends, former colleagues, and even his rabbi—letters that divulged personal information—including his social security number—and made everyone in his social and professional networks aware that he was under investigation for tax fraud.

Two agents even road tripped to Las Vegas, staked out Hyatt's new house, rifled through his trash, and took what a whistleblower later described as a "trophy photo" of his home.

This same whistle blower testified that her colleague, an agent named Sheila Cox, vowed to "get that Jew bastard."

Hyatt ended up fighting a 25-year court battle and spending more than \$10 million. The state of California spent more than \$25 million in pursuit of Hyatt, according to the tax agency's spokesman.

It all came down to a hearing before the Board of Equalization in August of 2017. Although he has a professional legal team, Hyatt decided to speak for himself.

"I've waited 20 years for this [opportunity]," Hyatt told the board members before beginning his opening remarks at the 13-hour meeting in Sacramento.

The board ultimately ruled in Hyatt's favor on the primary issue of residency. The tax agency claimed that by this time, Hyatt owed roughly \$55 million in taxes, fees, and interest penalties. The board ruled he owed the state \$1.9 million for appearing to operate portions of his business out of California during the disputed 6 month period, but it confirmed that he was indeed a Nevada resident during this time and was not liable for state taxes on his income.

Hyatt also sued the Franchise Tax Board for fraud and harassment years ago, and a Nevada jury awarded him a \$388 million judgment. That amount was later reduced to \$50,000 because of a statutory cap on the amount state agencies can be held liable for their conduct.

"Somebody has got to stand up against them," says Hyatt. "As the cliché goes, the power to tax is the power to destroy."

Representatives from the Franchise Tax Board declined to participate in the documentary, which is on [reason.com/reasonstv](http://reason.com/reasonstv).

This article was reprinted with the permission of Reason.com

## What Can NCCPAP Do For You?

Competition, according to Wikipedia, is the foundation upon which capitalism is justified. Competition keeps prices low and quality high. It encourages the development of new products, services and technology.

I am often asked, “Why would I want to network with my competition? What am I going to get out of it?” My answer? Far more than you give! I am but one mind by myself but I have the wealth of many when I attend a NCCPAP meeting.

Each month our members gather to network, educate, share information, brainstorm and yes, sometimes even commiserate together. We share many similar experiences and issues in our practices but each of us brings something different to the table. We talk the same language and understand the similar needs we each have.

Is your practice struggling? Have you reached a plateau in your practice? Come to a MAP meeting to evaluate and improve your practice. Look around the room. Why does one practice appear more successful than another? What services do others offer that may be a good fit for your practice? Does a fellow member's website pop off the page while yours gets lost on it? Are others state of the art in technology while you still use an abacus? Evaluate what you see and use it to improve and grow your practice.

How often do you wish you had more hours in the day? As hard as we try, we cannot do everything. Try referring business that you cannot or do not want to handle to a fellow member. Perhaps some day they will refer business back to you.

Do you have enough time to stay current on all the changes or updates taking place in our industry, probably not? NCCPAP is a great place to learn what is changing in our field. The next time you learn something new email that information to one or all of our members. Maybe one day they will email a valuable piece of information back to you. Stumped with a tax issue? Post your question on our interactive website, [go.nccpap.org](http://go.nccpap.org).

Try to remember the last time you took a vacation without answering twenty phone calls or emails? Wouldn't it be great if you had someone to rely on so you could take a day off or a weekend or even a whole week without answering the cell phone? Become friends with one of our members and they could cover emergency situations while you take a vacation far away from the email.

Have you thought about retiring? Have you thought about what might happen to your practice if you became ill for an extended period of time? NCCPAP can help you there, too! There are many members willing and able to help out in a time of crisis. There are many more looking to partner or purchase in the future.

At NCCPAP we have many answers! Look for a meeting near you. If there is no chapter in your area, start one! You won't regret it.

This article was submitted by Sandra G. Johnson, CPA, EA, CFE. of Sandra G. Johnson, CPA. Sandra is Past President of NCCPAP. She can be reached at [sjohnson@sgjcpa.com](mailto:sjohnson@sgjcpa.com) and (516) 409-1120.

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### Upcoming Florida Meetings:

Compilation & Review Update December 7, 2017

### Upcoming Delaware Valley Meetings:

A&A Update December 18, 2017

### Upcoming Westchester/Rockland Meetings:

Individual Tax Update, December 5, 2017

Tri-State Tax Update, December 12, 2017

New York Family Medical Leave Act—Part 2 January 8, 2018

Review, Compilation, and Preparation, January 10, 2018

### Upcoming TX TACPA Meetings:

Quarterly meeting in Austin—February 8 & 9, 2018

### Upcoming Nassau/Suffolk Meetings:

Employment Credits, I9 Issues December 7, 2017

W-2 vs 1099 and Audit Issues December 14, 2017

NOL and Credits January 11, 2018

### Upcoming New Jersey Meeting:

New York State Tax Update December 4, 2017

For more information and to register for these events and others:

<https://go.nccpap.org>

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## AMENDMENT TO AR-C SECTION 90

In October 2016, the “Omnibus Statement On Standards For Accounting And Review Services” was issued. This clarified and amended several smaller matters related to certain attest engagements. One provision for practitioners to make note of is the amendment to AR-C Section 90 as it relates to supplementary information.

The section of this guidance that applied to supplementary information was designed to clarify confusion about who is responsible for supplementary information presented along with the basic financial statements. When supplementary information accompanies a reviewed financial statement, as is often the case, the practitioner must address their responsibility for such supplemental information. This may be done as an “Other Matter” paragraph within the standard Accountant Review Report or as a separate letter in front of the supplementary information.

Previously, as displayed below, the basic language of the review report addressing supplementary information did not clearly define who was responsible for the supplementary information, nor its relationship to the basic financial statements:

*The supplementary information in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information is the representation of management. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with generally accepted accounting principles in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.*

Under the new guidance, the practitioner’s language as it relates to review report would change as follows:

*The supplementary information in Schedule 1 is presented for purposes of additional analysis and is not a required part of the basic financial statements. **Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements.** The information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the information. We have not audited the information and, accordingly, do not express an opinion on such information.*

The practitioner should note that reference to the financial reporting framework has been removed from reporting on supplemental information. This guidance broadens the definition of supplemental information to include information without an applicable financial reporting framework.

Although infrequent, when a practitioner decides to not do any review work on supplemental information, they still must change the language of the Accountant Review Report. This is a smaller change in which the practitioner must change the word “representation” to “responsibility” within the report.

Practitioners must note that this guidance was EFFECTIVE UPON ISSUANCE. Therefore, practitioners conducting review engagements are cautioned to make sure their review reports with supplemental information applicability have wording that is in accordance with this new guidance.

This article was submitted by Mark A. Stewart Jr., CPA, of Feldstein and Stewart LLP, CPAs.  
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\* \* \*

*Need to reach outside of your local NCCPAP chapter to find an answer?? Our online, members-only community will bring you instantly in touch with CPAs who can help you, even if you are miles away.*

## What Does NCCPAP Do For You?

Over the past 38 years NCCPAP has enjoyed many successes working with the IRS, Federal, State and Local Governments and other officials in a professional, positive manner. Some of our accomplishments are:

- Led the defeat of an AICPA sponsored "Global XYZ" cognitor designation which would have included both CPAs and Non-CPAs
- Established continuing liaisons with the IRS and State taxing authorities
- Testified before Congress on matters affecting CPA practitioners and their clients
- Eliminated anti-local CPA firm discrimination in bank loan agreements
- Supported court action that stopped a big-firm advertising campaign denigrating local CPA practitioners
- Organized lawsuit funding that forced the AICPA to institute democratic ballot procedures
- Obtained greater opportunities for CPAs in tax court representation
- Collaborated with Internal Revenue Service to establish Personal Tax Identification Number numbers on tax returns
- Established the NCCPAP Tax Symposium which provides CPE credits on all aspects of CPA practices
- Provided readily available assistance, through nationwide camaraderie, when a practitioner has a technical tax or business problem or requires practice administrative guidance

Get involved in this dynamic organization. Become one of the movers and shakers. Join us at one of our upcoming quarterly conferences.

Go to [go.nccpap.org](http://go.nccpap.org) or call 516-333-8282 for more information.

This article was submitted by Sandra G. Johnson, CPA, EA, CFE, of Sandra G. Johnson, CPA. Sandra is Past President of NCCPAP. She can be reached at [sjohnson@sgjcpa.com](mailto:sjohnson@sgjcpa.com) and (516) 409-1120.



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### NCCPAP 2018 Winter Conference

**Palm Beach Gardens, Florida**

**January 3, 4 & 5, 2018**

DoubleTree Hotel Palm Beach Gardens

### NCCPAP 2018 Spring Conference Bethesda, MD

**May 9, 10 & 11, 2018**

Hyatt Regency Bethesda



Intuit welcomed us to their headquarters in Plano, Texas, during our Fall Quarterly Meeting in Dallas.

# PENALTIES? ASSESSMENTS?



Workers' Compensation?  
Independent Contractor Status?  
Department of Labor Penalties?  
Wages - Hours - Overtime Issues?  
Unemployment Insurance Taxes?

## Do You Have Any of These Issues? Can Help!



ARNOLD STANDARD COS.  
COST CONTROL SERVICES

**NYS DOL UI DIVISION** – Manufacturer assessed \$212K for UI taxes after exiting PEO. Arnold Standard results: UI refund of \$135K; UI Reserve Account Balance positive \$204K. UI Tax Rate lowered from 9.5% to 2.1% on \$2MM of annual taxable payroll. **Savings in excess of \$600,000.**

**US DOL WAGE & HOUR DIVISION**– Distributor assessed in excess of \$575K for alleged wage and hour violations. Arnold Standard results: Assessment lowered significantly. **Savings in excess of \$300,000.**

**NYS WCB** – Homeowner with Domestic Worker assessed penalty of \$50,000.

Arnold Standard results:

Settled for \$2,500.

**Savings of \$47,500.**

**NYS WCB** – Construction firm assessed penalty of \$83,000.

Arnold Standard results:

Settled for \$3,500.

**Savings of \$79,500.**



**Call Bob Arnold or Bob Arnold, Jr.**

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[www.arnoldstandard.com](http://www.arnoldstandard.com)