

The National Conference of CPA Practitioners

Nassau/Suffolk Chapter

Volume 10, Issue 3

JUNE 2013

Date Topic

Wednesday, June 26, 2013 - MAP Meeting HOW TO WORK ON YOUR PRACTICE AND NOT IN YOUR PRACTICE

Moderators

Sandra G. Johnson, CPA, EA, CFE of Sandra G. Johnson, CPA
Douglas Sinetar, CPA of Douglas Sinetar, CPA PC
Robert Brown, CPA of Robert Brown CPA

Panelist: Credits

Eliot Lebenhart, Gary Sanders, Craig Wild
2 CPE/MAP/Advisory Services

NEW Location

**The Woodlands @ Woodbury
1 Southwoods Road, Woodbury NY**

Time

Registration: 7:45 AM, Program: 8:00 - 10:00 AM

Cost

On or before Wed., June 19 - \$25. After Wed., June 19 - \$35.

Date Topic

Thursday, June 27, 2013 - A&A ALL DAY ACCOUNTING AND AUDITING UPDATE

Speakers

Keith Solomon & Robert Rollmann of O'Connor Davies, LLP
Frank Gallo, CPA of Gallo & Company
Stuart Lang, CPA of Stuart G. Lang CPA
8 CPE/A&A

Credits **NEW**

Location

**The Woodlands @ Woodbury
1 Southwoods Road, Woodbury NY**

Time

Networking/Registration: 7:45 AM, Program: 8:00 AM- 5:00 PM

Cost Members

On or before Wed., June 19 - \$245. After Wed., June 19 - \$270. Door \$295.

Non-Members

On or before Wed., June 19 - \$300. After Wed., June 19 - \$325. Door \$350.



To register for any of our
meetings, please visit

<http://www.ns-nccpap.org>



President's Message

This past weekend, I had a chance to see the new movie, the Internship, starring Vince Vaughn and Owen Wilson as salesmen who talk their way into an internship at Google. It must be seen to appreciate their experience as they become interns at Google. It clearly reminded me of the ability to lose sight of changes taking place right before our eyes. None of us at NCCPAP want to become the CPA version of these two in our own lives.

We have heard and we have listened to so many members and other CPA's that have expressed frustration in all of the Technology Advances occurring so fast in our profession. We are all frustrated, and yet we are also excited at all that we can learn and utilize to expand our practice and simplify our lives!

As you will note in other pages of this Newsletter, we have partnered with Accounting Today to bring the most advanced Accounting Technology Forum ever conducted on Long Island, if not the entire East Coast. This is a response to requests of expanding this portion of the program from our Annual Symposium.

In fact, we have offered significant discounts to our members, and further discounts to those that have attended last year's LI Tax Symposium.

The program on July 16th and the morning of July 17th at Crest Hollow Country Club will start with keynote speeches from the Chairman of the AICPA, Barry Melancom, followed by a presentation of Technology Change and Your Practice by James Bourke. Wednesday we will "go to the clouds" in another keynote by Erik Asgeirsson.

Following the keynote, each registrant will attend a series of classes as described both in this newsletter and more fully in the registration available on our website. There will be classes relevant to Tomorrow's Technology, concepts of Practice Management dealing with technology, and how to use Tax & Technology far better in your practice.

Of course, many vendors will be available during the two days to offer customer one-on-one demonstrations or overviews of products.

Please review the inside pages and this program in full at our website "go.nccpap.org"

While discussing technology, I am excited that we have made a decision to completely go electronic at NCCPAP. This will enable us to supply you with registration and course materials for every meeting, as we have done at the Symposium, so you can now save as reference and bring the materials on your I-Pad or Laptop.

We also will be forwarding our Newsletter electronically so that you can then forward to a CPA friend to learn more about NCCPAP and what we offer.

We will also be publicizing a NATIONAL membership drive, in which every chapter will be having a cocktail party to welcome members to bring non-members to this event scheduled for July 23rd at Captial One Executive Dining Hall, 275 Broadhollow Road Melville, NY 11743. Keep the date open and start calling some potential members.

In fact, there is a new member application in this newsletter, as we are initiating a new member drive all summer .

As I start my final four months as your President, I will start to thank some behind the scenes people that have been so helpful. In this issue, I want to thank Carol Markman. In addition to her many responsibilities at the National level, you all know her as our regular facilitator at the tax season roundtable meetings famously held every March. She also has been our editor and coordinator of this newsletter to insure with Etta, our office administrator ,that it is complete and accurate.

See you at the all day Audit and Accounting June 27th and of course the Technology Forum.

We may not become the next masters of Google, but NCCPAP will help members to help other members master what we need technologically and in every sense to master our world!

Gary Sanders, CPA

Disclaimer

IRS Circular 230 Legend: Any advice contained herein was not intended or written to be used, and cannot be used, for the purpose of avoiding U.S. federal, state, or local tax penalties. Unless otherwise specifically indicated above, you should assume that any statement in this newsletter relating to any U. S. federal, state, or local tax matter was written in connection with the promotion or marketing by other parties of the transaction(s) or matter(s) addressed in this newsletter. Each taxpayer should seek advice based on the taxpayer's particular circumstances from an independent tax advisor. Any opinion is solely that of the author and is not necessarily the opinion of NCCPAP.

POLICY

THE FEES FOR REGISTRATIONS ARE:

CHAPTER MEETING (2 CPE): \$60.00 WITH *PRE-REGISTRATION AND \$75.00 REGULAR REGISTRATION, AND/OR AT THE DOOR REGISTRATION.

MAP MEETING: \$30.00 WITH *PRE-REGISTRATION AND \$40.00 REGULAR REGISTRATION, AND/OR AT THE DOOR REGISTRATION.

SEMINARS AND OTHER PROGRAMS: TBD

*PRE-REGISTRATION MEANS: A COMPLETED REGISTRATION FORM WITH PAYMENT AND POSTMARKED, FAXED OR E-MAILED TO THE N/S CHAPTER OFFICE THE FRIDAY PROCEEDING (Unless otherwise noted) THE CHAPTER MEETING, MAP MEETING AND/OR SEMINAR THAT YOU ARE PLANNING TO ATTEND.

CANCELLATION AND REFUND POLICY

A PRE-PAID REGISTRANT WHO CANNOT ATTEND THE CHAPTER MEETING, MAP MEETING AND/OR SEMINAR WILL BE ISSUED A REFUND IF CANCELLATION NOTICE IS GIVEN TO N/S NCCPAP CHAPTER OFFICE BY THE END OF THE CHAPTER MEETING, MAP MEETING AND/OR SEMINAR DAY.

MEETING SCHEDULE 2013

***New Location for MAP, CHAPTER MEETINGS, CPE/A&A and 4 CPE/ETHICS:
The Woodlands at Woodbury 1 Southwoods Road, Woodbury, NY 11797**

In the Town of Oyster Bay Golf Course

**Chapter Meetings: Registration/Dinner/Networking is at 5:30 PM
8 CPE/A&A and 4 CPE/ETHICS Registration/Breakfast/Networking is at 7:45 AM
MAP Registration/Breakfast/Networking is at 7:45 AM**

In the Town of Oyster Bay Golf Course

****Social Media is held at:**

Capital One Executive Dining Hall, 275 Broadhollow Road Melville, NY 11743, Registration is at 7:45 AM

Wednesday	June 26	How to Work on Your Practice and Not in Your Practice	2 CPE/MAP/ADVISORY SERVICES
Thursday	June 27	All Day Accounting and Auditing Update	8 CPE/A&A
Thursday	July 11*	Not for Profit Update	2 CPE/Tax
Tues. & Wed.	July 16 & 17	1 st Annual LITPS And Accounting Today Summer Technology Conference	
		CREST HOLLOW COUNTRY CLUB, WOODBURY	
Tuesday	July 23**	Bloggng & Tweeting, Time to Get Your Head into the Clouds - Social Media	2 CPE/MAP/ADVISORY SERVICES
Wednesday	July 31	Sunrise, Sunset – What’s Next?	2 CPE/MAP/ADVISORY SERVICES
Thursday	Aug. 1*	Pensions - The Unique Flexibility of Cash Balance Plans	2 CPE/Tax
Thursday	Aug. 22	Ethics	4 CPE/ETHICS
Thursday	Sept. 12*	Business Appraisal Workshop	2 CPE/Tax
Thursday	Oct. 3*	Workers' Compensation Update	2 CPE/Tax
Thursday	Nov. 20, 21 & 22, 2013	Long Island Tax Symposium	CREST HOLLOW COUNTRY CLUB, WOODBURY
Thursday	Dec. 5*	To Be Determined	2 CPE/Tax

*** Chapter Meeting**

All Meetings Subject to Change

Some dates are subject to change. Above is just a sample of what is ahead. The Educational Committee is working hard on securing the Topics and Speakers.

LONG ISLAND EAST CHAPTER SCHEDULE

**Courtyard Marriott Long Island MacArthur Airport
5000 Express Drive South
Ronkonkoma, NY 11779*

***Airport Diner
3760 Veterans Highway
Ronkonkoma, NY 11779*

Tuesday	June 18**	Technology for CPAs/Paperless Office	2 CPE/MAP/ADVISORY SERVICES
Tuesday	July 30*	Accounting & Auditing	4 CPE/A&A
Tuesday	Aug 20**	Employment Issues	2 CPE/Tax
Tuesday	Sept 17**	Billing, Collections and Time Management	2 CPE/MAP/ADVISORY SERVICES
Tuesday	Oct 15**	Develop a Strategic Marketing Plan	2 CPE/MAP/ADVISORY SERVICES
Tuesday	Dec 10	Holiday Party Topic to Be Determined	3 CPE/Tax



MAP – MANAGEMENT OF AN ACCOUNTING PRACTICE

It was great to see everyone at the last Map Meeting on May 29th. Although we had a smaller, intimate meeting with 30 or so people, our speaker Ira Rosenbloom, CPA was excellent. Ira spoke about thinking outside the box when it comes to managing your Practice. Ira who spent many years as a Managing Partner of a NJ CPA firm talked about how growing through acquisition is great as long as both firms mesh in terms of culture. In addition, Ira spoke about adding other services to your practice besides Audit and Tax. Ira's firm specialized in Cost Segregation Studies, which helped his firm grow from 2 million in revenue to 10 million.



Our next Map Meeting is June 26th: How to Work Your Practice and Not In Your Practice. This meeting will be very interesting especially after so many had a grueling 2012 Tax Season. Please join Sandy and me at our new Woodlands location . (One Southwoods Road at Woodbury)

See you Soon ,

Sandra Johnson CPA & Douglas Sinetar, CPA

GOOD & WELFARE



Congratulations to

Kathy Casey: Her son Michael will be pinned for Academic Achievement and inducted into the National Honor Society.

Debre Rothfeld Kern, daughter of David Rothfeld graduated on May 24, 2013 with her masters degree in Social Work from Stony Brook University.

Holly Coscetta on her daughter Jessica's sweet 16 this month

Our great friend and frequent lecturer and sponsor Armando D'Accordo in being named Merchant of the Year by the Merrick Chamber of Commerce.

Our Sincerest Condolences to

The family of our long time member Gerald Schwartz CPA, of Maxwell Schaller and Co. Lana Kupferschmid and family on the sudden passing of her brother David Bruce Sandler.

Our Good & Welfare Chairman is Stephen Sternlieb, CPA steve@ssternliebcpa.com

**Audit notices? Collection notices?
NYS Residency issues?**

Karen J. Tenenbaum, P.C.
Attorneys at Law

Our firm provides legal counsel to taxpayers on IRS and NYS tax matters, such as:

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IRS / DOL Audit Simplified Employer Pensions (SEPs) and SIMPLE IRAs

For some time it has been clear to IRS and DOL that SEPs and SIMPLE IRAs, in many cases, are non compliant. There is no traditional plan document, there is no required annual filing, and, as a result, there is no Third Party Administration firm monitoring compliance. Last summer both government agencies acted. An audit was done on both SEPs and SIMPLE IRAs with results that were consistent with their expectations, plan defects were rampant.

The specific results involved contribution limits, eligibility, and excess contributions. The contribution limit for a SEP is the same as a profit sharing plan, i.e. the lesser of 100% of compensation or \$51,000 (for 2013). This is not to be confused with the employer's deduction limit which is 25% of eligible plan compensation (limited to \$255,000 for any one participant). For a self employed individual the net Schedule C income must first be adjusted for Self Employment tax and then the contribution calculated. For a self employed person the net Schedule C income after this adjustment must be at least \$255,000 for a contribution of \$51,000, the maximum allowed. After deducting the contribution of \$51,000 from the net Schedule C of \$255,000 the remaining taxable compensation is \$204,000. The result is a deduction of 25% of the taxable compensation, or \$51,000. If an excess contribution is made for any participant the excess must be removed from their account including earnings, another defect found in the audit. In some cases contributions were made at different percentages for rank and file employees compared to owners and family members of owners.

Eligibility for a SEP does not allow for a service requirement, e.g. one year, an age requirement, e.g. age 21, or full time employment, i.e. 1000 hours during the year. As a result all employees must be included, generally at the same contribution percent contributed for the owners. Eligibility for a SIMPLE IRA only requires compensation in the prior two years and an expectation in the current year of at least \$5,000. Again, no service requirement, age requirement or full time requirement is allowed. In some cases the plan sponsor maintained a SEP for the highly compensated employees and some other, less costly plan, for the rank and file employees, another plan design that is not allowed.

Results of the audit of SIMPLE IRAs uncovered similar defects. In some cases the employer was not eligible to sponsor a SIMPLE IRA as they had over 100 employees, the limit for eligibility to sponsor a SIMPLE IRA. In addition some employers excluded "part time employees."

A SIMPLE IRA requires an employer contribution. The employer has a choice of either a 2% non elective contribution for all "eligible" employees (see above), or a matching contribution of dollar for dollar of the first 3% that an employee defers. Some plans were making matching contributions at different levels for owners than rank and file employees and some plans did not use the correct compensation to calculate the match, e.g. excluded bonuses.

A variety of other defects were also uncovered including failure to use the most recent IRS form to adopt the SIMPLE IRA, employer failure to timely deposit employees' deferrals, and failure to timely provide required notices to employees of their eligibility to participate in the SIMPLE IRA.

From the time SIMPLE IRAs were introduced there was also a specific guideline for the investment alternatives. A SIMPLE IRA, like a 401(k) plan, generally provides for self direction of the investments by each participant. Regulations provided two approaches to this requirement. First, each participating employee would have the ability to open an account at any financial institution they chose. One could go to Merrill Lynch, another to J.P. Morgan, another to Schwab, etc. With this option the employer would have to remit the salary deferrals separately to each financial institution, multiple checks. As an alternative the employer could offer a group of mutual funds, e.g. Fidelity. If this alternative were used the employee has to have to ability to move the money to any other chosen financial institution without cost. Since the vast majority of SIMPLE IRAs are set up by financial advisors the investment options are front loaded mutual funds, back loaded mutual funds, and in some cases group annuity contracts. All of these choices have costs associated with them at time of purchase, or at time of transfer. I have yet to find a SIMPLE IRA that is in compliance with this requirement and for the first time IRS has identified this defect.

Now that IRS has confirmed what they expected it is likely that this audit program will be expanded at some time in the future. Rather than wait for an audit to uncover these defects a self audit of SEPs and SIMPLE IRAs is prudent, "an ounce of prevention is worth a pound of cure." Call my office for a no cost basic compliance audit before your client gets a letter from IRS.

A FEDERAL SALES TAX???

There has been a lot of talk lately of new Federal legislation forcing many businesses to collect and remit sales tax for multiple states even if they don't have a physical connection with that state. The concept is to level the playing field between "brick and mortar" local stores and out of state "remote" sellers. In my opinion, it's a great concept. However, can we really trust Congress to pass such a complicated law, when Congress can't even figure out that it's a good idea to do a background check on an individual before allowing that individual to buy a gun???

Why is it so complicated? Every state has its own set of sales and use tax laws. The general idea of the current proposed Federal legislation is that certain sellers would have to collect the sales tax of the various states that they have their merchandise delivered into. Let's look at the example of a Company that sells chocolate covered pretzels in an ornate wood box for Valentine's Day. And let's assume that the Company, based here in New York, wants to collect the sales tax in all 50 states (or at least the 46 or so that have sales tax...) and let's assume, somehow the Company has figured out which one of the approximately 8,000 different sales tax rates that exist in the country to charge for the sale. Well is it taxable or not? Pretzels are a bakery item and some states say bakery items are not subject to sales tax. But wait, other states say anything with chocolate is a candy and therefore subject to sales tax. Hold on, other states say this is a bundled transaction of food and an ornate wood box, which makes it a sale of tangible personal property and therefore subject to sales tax. I'm not done yet; other states say it's a bundled sale of food and tangible personal property which makes it food, which makes it not subject to sales tax. Is your head spinning yet?

And if you somehow think you figured it all out, what do you do when the sales tax auditor from California, or Florida, or Illinois knocks on your door and wants to inspect your books and records for the past three, four, or even five years. It's a great concept the "Internet Market Fairness Act" but the actual implementation may make our income tax code look like a kindergarten story book by comparison.

And for those of you that know me personally, now you know why I pulled my hair out years ago.

If you ever have a sales tax question, issue, or problem IN ANY STATE please call or email us at Sales Tax Defense so we can assist you or your client resolve it in the best way possible.

-This editorial was authored by Mark L. Stone, CPA, and Managing Partner of Sales Tax Defense LLC



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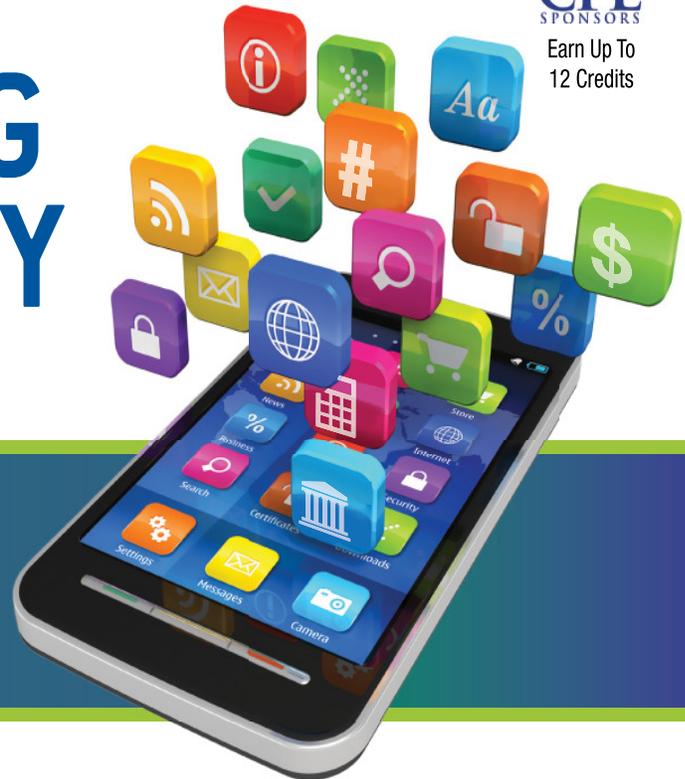
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JULY 16-17, 2013
Crest Hollow Country Club
Woodbury, NY

TOMORROW'S TOOLS TODAY

More than ever, technology is playing a critical role in the success of accounting firms of all sizes—*so much so that you can no longer afford to be anywhere but on the cutting edge.*

Bringing together technology experts, thought leaders and pioneering practitioners, this **new event** will offer you access to the tools, technologies and strategies you need to **make sure your firm is poised to grow in an ever-more-competitive environment.**

REGISTER TODAY FOR BEST RATES:

Attendees pay \$395—NCCPAP members only \$325!

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2 EASY WAYS TO REGISTER!

ONLINE: www.accountingtoday.com/conferences/techforum

PHONE: Call Glen Van Dusen at (212) 803-6072

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Agenda at-a-Glance

TUESDAY, JULY 16, 2013

8:00 a.m. - 8:10 a.m.

Welcome and Opening Remarks

Robert Goldfarb & Gary Sanders

8:10 a.m. - 9:00 a.m.

Opening Keynote—A Broad Look at the Profession, the Issues of the Day, and the Key Drivers of the Future

Barry Melancon

9:00 a.m. - 9:50 a.m.

Technology Change and Your Practice

James Bourke

	TOMORROW'S TECHNOLOGY	PRACTICE MANAGEMENT	TAX & TECHNOLOGY
10:15 a.m. - 11:05 a.m.	Best Apps for Accountants	Pitching Technology to Your Partners and Staff	Tax Law Update
11:15 a.m. - 12:15 p.m.	Working Without Walls: Do You Still Need an Office?	Social Media Case Studies	Estate Planning and the New Tax Law
1:25 p.m. - 2:15 p.m.	Getting the Most Out of Your Tablet	Is IT Safe? Security Issues	Post-Filing Services
2:25 p.m. - 3:15 p.m.	Disaster Recovery: Make Sure Your Firm Can Bounce Back	BYOD: Should You Be Supporting a Variety of Devices?	New Tax Research Tools
3:40 p.m. - 4:25 p.m.	Taking Client Accounting to the Cloud	Managing a Successful IT Implementation	Client Portals and Communication
4:35 p.m. - 5:25 p.m.	Getting Smart About Business Intelligence	Going Paperless: Document Management Best Practices	Taking Your Tax Practice Year-Round

WEDNESDAY, JULY 17, 2013

8:00 a.m. - 8:50 a.m.

Moving Your Firm to the Cloud

Erik Asgeirsson

	TOMORROW'S TECHNOLOGY	PRACTICE MANAGEMENT	TAX & TECHNOLOGY
9:00 a.m. - 9:50 a.m.	Cloud Questions/Cloud Answers	The New Face of Payroll	What CPAs are Asking About IT Audit and Risk Management
10:20 a.m. - 11:10 a.m.	The Mobile Accountant	Creating a Social Media Plan for Your Firm	Calculating Casualty Losses: Homes Business and Real Property in the Wake of the Storm
11:20 a.m. - 12:10 p.m.	The Office of Tomorrow	Telecommuting: Does Your Staff Still Have to Come In?	Sales and Use Tax Tools Related to Digital Property

NCCPAP 35th Anniversary Cocktail Party

National Conference of CPA Practitioners

DATE: JULY 23, 2013

TIME: 6 PM - 8 PM

Please join us at Capital One for a special event celebrating

35 years of Practitioners helping Practitioners.

Free cocktail party, networking and one MAP CPE.

Topic—Show Me the Money!

Fees, billing, collections and more will be discussed.

All non-member CPAs are welcome at NO CHARGE!

Please register by July 10, 2013.

CELEBRATING



DATE: JULY 23, 2013

TIME: 6 PM - 8 PM

Location:
Capital One
275 Broadhollow Road
Melville, NY 11743

Register at:
Phone: 516-997-9500 x 2
Web: go.nccpap.org

CHAPTER MEMBER BENEFITS AND DISCOUNTS



A SHRED Away, Inc., Charlie DeBlasio. This company comes to your business location with a shredding truck. The rate is hourly and much below what my firm has previously paid. Charlie can be contacted by phone (631) 456-2279 or charlie.deblasio@gmail.com.

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BE WARY OF SCAMMERS POSING AS TECH SUPPORT & PHONY EMAILS ASKING FOR PERSONAL INFORMATION

****Having a virus is not a small issue, it can lead to password and identity theft.****

Phishing attacks aren't just limited to fraudulent emails. We've recently heard reports of scammers calling people on the phone, claiming to be from Microsoft, HP (or some other well-known company), and telling potential victims that their computer contains a virus. In some cases these calls come into the victim, in other cases poor Google searching skills trick the caller into reaching out to a company that is less than reputable. For example, one of my clients tried to install a printer they bought at a local store. They had some issue and they went online to look for HP drivers. They found a listing titled HP drivers and called the number listed – but they did not reach HP. They reached a foreign company who bilked them for \$319 and installed a tracking agent on their PC.

In the case of the incoming calls, if the victim takes the bait, he or she is directed to a fraudulent website and told to enter a code. With that, the scammer gains total control over the victim's computer. In addition to deleting files or installing malicious software, the scammer can read the victim's personal files or configure the computer to store and distribute stolen software, adult material, or illegal content. In many cases, the scammer will attempt to coerce payment from the victim to remove the non-existent virus or even to merely relinquish control of the machine.

If you unwittingly become a victim of this scam, shut down your PC, contact your tech support department or call your tech company. To protect yourself from falling victim, do not cooperate with people calling you out of the blue claiming to be from tech support, especially if you don't have a contract with a tech support or managed service provider. If you do have such a contract, verify the identity of the caller, the name of the company, and their phone number AND ask if you can call them back. Legitimate support personnel should be happy to provide such information. If you fell for one of these scams, or clicked on an email that has infected your computer please, contact your tech company.

Emails are often dangerous and clever scams... in all cases where an email asked for personal information, passwords, bank account numbers, etc. – IT IS FAKE. Your email provider knows your information, so does your bank and they will not ask you to randomly supply information in an email. The IRS and state governments will also never request information in this way... When you get these emails delete them.

Other fake emails are harder to detect and many people fall for the social engineering efforts of the sender. One example is 'you have a package waiting to be delivered'. In this email the UPS or Fedex logo is copied and the email appears very real. But do not click the link, instead copy the tracking number they provide and paste it into Google. If it is a real tracking number it will bring up the appropriate website and status page. If not then delete the email. In general do not click links in emails, and never click them when the email is from an unknown sender.

It is also important to have good anti-virus and anti-spyware software, and to keep your system patched and up to date.

Lastly, it is time to start planning the replacement of all PCs running XP as it is becoming a security issue and will no longer be supported starting early next year. There is no way to upgrade XP to Windows 7 or 8 without erasing the PC and all the applications, so in most cases the best course of action is a new PC.

Please contact us if you need clarification or more information about any of these topics. The CMIT team – 877.516.CMIT (2648)



**NASSAU/SUFFOLK CHAPTER
EDUCATIONAL FOUNDATION OF N/S NCCPAP**

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*deceased

June 3, 2013

One Fund Boston Inc.
PO Box 990009
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Dear Managers of the One Boston Fund,

We are a CPA organization located in Nassau County composed of members representing partners of small and mid-size CPA firms.

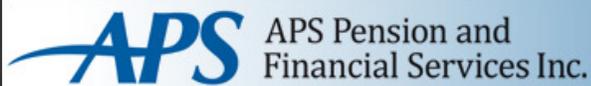
Our organization, as so many others around the country, wanted to be a small participant in acknowledging and helping families of victims who were killed, and the victims of who were most seriously affected as a result of the tragic events at the Boston Marathon.

We want the leaders and the people of Boston to know that each of our members have donated on their own, without any recognition, so that our compassion and sympathies can be expressed as one united organization. It is with great pleasure that I remit the enclosed checks, totaling \$1,000.00 with our prayers and wishes for peace and restored health to the many people whose lives were affected.

As President, I am proud of the many participants in our group that have always been supportive of community and charitable purposes.

With our warmest regards,

Gary Sanders
President,
Nassau/Suffolk Chapter
National Conference of CPA Practitioners (NCPAP)



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Dues Schedule

- CPA owner - designated as the individual entitled to vote \$270
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