

National Conference of CPA Practitioners
**NASSAU/SUFFOLK CHAPTER
NEWSLETTER**

Issue 7 | JULY 2019

Upcoming Meetings

Listed below is a timeline of the Nassau/Suffolk Chapter's future meetings. Please visit go.nccpap.org as their dates approach for more details, including location and pricing.

We hope to see you there!

-
- | | |
|--|---|
| <ul style="list-style-type: none">• July 11 | Opportunity Zones - Delaware Statutory Trusts, and Other Alternatives to 1031 Exchanges Under the TCJA
- Mark E. Wilensky, Esq.; Roy V. Pflieger, and Daniel P. Raupp of Fortitude Investment Group |
| <hr/> | |
| <ul style="list-style-type: none">• July 17 | Accounting & Auditing Three-Part Series Part 3: Non-Profit Update; Pension Update; IT Update & Revenue Recognition Update
- Frank A. Gallo, CPA; Stuart G. Lang, CPA; Stephen Franciosa, CPA;
Panel from PKF O'Connor Davies |
| <hr/> | |
| <ul style="list-style-type: none">• July 31 | Social Media Marketing for CPAs
- Vikram Rajan |
| <hr/> | |
| <ul style="list-style-type: none">• August 1 | Research & Development Credits
- Charles R. Goulding Esq., CPA |
| <hr/> | |
| <ul style="list-style-type: none">• August 8 | Asset Protection & Using Trusts
- Aaron E. Futterman Esq., CPA |
| <hr/> | |
| <ul style="list-style-type: none">• September 5 | TBD |
| <hr/> | |
| <ul style="list-style-type: none">• September 25 | Integrating & Managing Your Client's Data
- Andrea Parness CPA, CTC; Leilani Elias, CPA |
| <hr/> | |
| <ul style="list-style-type: none">• October 3 | Foreign Tax under the TCJA
- Eric Morgenthal Esq., CPA, MS |
| <hr/> | |
| <ul style="list-style-type: none">• October 30 | Alternatives to Mergers, Internal Staff Development, Selling Off Part of a Practice
- Robert Brown CPA, Andrea Parness CPA, CTC |
| <hr/> | |
| <ul style="list-style-type: none">• November 20, 21, 22 | Long Island Tax Professionals Symposium |

[Click Here to View the Nassau/Suffolk Chapter's 2019 Calendar](#)

To register for any of our meetings, please visit

go.nccpap.org



National Conference of CPA Practitioners (NCCPAP)

Who Are We?

By Gary Sanders

I normally reserve my message to highlight our seminars, or social events, and our members. Realizing that this issue will be read by many non-members that are visiting for the Accounting Show at the Javits Center, I am addressing this to our guest readers, as well as our members that may not be fully aware of our organization.

We are one chapter of a National Organization that has chapters in all sections of the Tri-State Area, as well as chapters along the entire East Coast, and now we have even added Texas!

We have recently announced expansion plans for our NYC Chapter.

We are a chapter that has monthly meetings on Managing a CPA practice, monthly chapter meetings offering guidance and planning for special issues, and frequent multi-part programs on the hottest new complex matters.

We are an organization that represents YOU in Albany, Washington, and IRS NPL Meetings. We bring your concerns and suggestions to representatives and we often achieve results on your behalf!

We meet regularly with vendors that are eager to meet our needs, and offer considerable training and discounts to our members. We are proud to be represented on the INTUIT advisory board.

We offer an annual three-day symposium, with highly respected and diverse speakers on every topic of importance to our attendees.

We can be the “one-stop” organization in meeting your requirements for obtaining Audit and Ethics CPE, as well as advisory services for peer review.

We have an interactive website, where you can pose practical questions to a community of members for their views and responses.

We are especially proud of our pre-tax season and postseason roundtables on the tax and practice issues affecting you, and how best to improve on these.

We offer a very competitive dues structure and our meeting costs are minimally priced to subsidize the venue.

I emphasized the word “We”, as our organization is based on the fact that webinars and magazines can never replace the benefits of being a part of a live group event. The ability to relate to others, along with the relationships formed with colleagues, and associates from related fields is what WE are most proud of. I urge you to read these pages and use the enclosed application to join today.

We need you to be a part of our mantra - ***“Member helping Member”***

Gary Sanders CPA, is President of the firm Gary Sanders, CPA P.C. in North Bellmore. Gary has served as Past President of the Nassau/Suffolk Chapter, and as President of the Educational Foundation. He currently serves as Managing editor of our Chapter Newsletter.

BLOOD DRIVE



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State of the Nassau/Suffolk Chapter **Helping our Members Remain Relevant**

By Andrea Parness

When I first took office in November 2017 my concern for our members was that technology would ease us right out of a role in our client's lives. The term "trusted advisor" had been coined several years before, but the old model of billing for our time was and is still widely followed. If we are so trusted and sought after for our advice, why are we selling our time, rather than the value we bring to a discussion?

Now with "Tax Simplification" and data that flows right into our clients cloud-based software, who even needs an accountant anymore?

I believe that our members are uniquely qualified to support their business and personal tax clients throughout their relationship, and a good portion of this ability comes from our membership and involvement in NCCPAP. Our program focus continues to include round tables and presentations that enable us to "lead with tax planning". When I read through the list of upcoming programs, I am proud to see that we have zeroed in on many of the potential tax strategies resulting from the Tax Cuts and Jobs Act. With our expanded knowledge base, we offer alternative ideas and show our clients we are thinking of them all year long. We as a group have the ability to reach out to other members to vet ideas, and to our strategic partners to receive expert advice; enabling us to comfortably offer guidance with various options to our clients.

As many of you may know, I am a member of the Intuit Tax Council and attended a three (3) day meeting in Washington DC in early June. We focused on leading with tax planning and financial literacy. During one of our exercises we met in small groups to identify our worst recent client situation and then chose the worst one from our group to present as a case study to the entire group. The goal was to obtain feedback from the group to identify alternatives and recommendations to affect a better outcome. I presented a case study for my group which included the process I followed to onboard the client and the phases of the engagement. I also talked about working with several strategic partners (law firms I met through NCCPAP), contacting my malpractice insurance carrier to alert them to potential issues surrounding the case, and my decision to work under a Kovel letter. Instead of feedback on what I could do differently, I answered questions about the Kovel letter and the strategic partners. It was clear to my peers that I was well prepared for this situation because of my great NCCPCP support team. They had never heard of a Kovel letter, had not thought about contacting their malpractice insurance carrier, and did not have a support system to seek help. I was voted worst case with best outcome and approach!

My challenge for us, share our stories about ways we have or could have helped our clients if only they had come to us first: please post these on our go.nccpap discussion group "If only I had asked my accountant before..."

[**Click Here**](#)

I encourage you to reach out to your clients during the next few months to work with them and document and share some great case studies. Please follow the link to a recently published article <https://proconnect.intuit.com/taxprocenter/client-relationships/creative-approaches-to-problem-solving/>

Andrea Parness CPA, CTC is owner of *A. Parness Company CPA*, a niche market CPA firm based in Belle Harbor, Queens, NY. Her firm offers cloud accounting software conversions, integrations, support, virtual CFO services, business coaching and advisory services, accounting firm support and medical office consulting.

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Memorial Tribute to Our Past President
Harold Ogulnick 1934-2019



It is with great sadness, that we inform our members of the recent passing of Past President, friend, and mentor, Harold Ogulnick. Harold was a founding member of our Chapter, and remained involved until shortly before his passing. Published here are several excerpts from those in our organization that knew him best. We will always remember our friend Harold. May the memories we share be inspiration in our professional lives, and further the ideals he leaves to our entire organization.





Harold served the organization in many capacities, including President of the Nassau/Suffolk Chapter from 1991-1992. He was also a long-time member of the National Board of Directors, and provided much guidance and insight as to the direction of NCCPAP. He was a mentor to many young CPAs,. He will be sorely missed by both friends and colleagues. - **Neil Fishman**

It is ironic that I was asking about Harold at the LITPS meeting last Thursday, only to find out later, that he had passed the night before. I will miss Harold because he was Harold. Something all who knew him understand. He was one of the people who pulled me in with his passion for this organization. RIP my friend. - **Robert Brown**

I have known Harold for more than 30 years and was a real terrific guy once you got to know him who was willing to help NCCPAP in so many ways. He will be sorely missed. - **Scott Sanders**

Harold and I started our practices in the early 70's. We met at the Nassau Chapter of the New York State Society. From the beginning we had a connection and were drawn to each other as associates. The best way for me to describe Harold is he was honest, loyal and a pain the in the ass. When Harold saw a wrong or an error, he would not hold back and say what was on his mind. Most of the time he was right. I always told Harold it's not the message, it's the messenger. However after he spoke his mind, Harold would go on and give you the shirt off his back. He was a loyal and true friend, and I will miss him. - **Peter Ciccone**

I met Harold in February of 2006 when I decided to go back to work to keep busy now that my children were all in school full time. I went to his office in Port Washington to be interviewed for what he called a "file clerk" (yeah, he lied). I remember that day as if it were yesterday. I walked into his office in Port Washington (which is where I thought the job would be) and thought "OMG, this is a war zone and I am going to set off a trip mine!" Not going to lie, I thought I should turn around and walk out but Harold graciously stood up, came around his desk to shake my hand, pulled out a chair for me and offered me coffee. Normally job interviews are nerve racking but this was the most comfortable one I had ever been on. Harold had me laughing within the first five minutes. The rest, as they say, is history.

Harold and I became very close friends both in and out of NCCPAP. We worked together from that day on and there wasn't a single day that he didn't pick up the phone to call me and ask "how's it going kid?" We had many, many, laughs and of course because he was Harold, a few arguments, but there was NEVER a moment in these 14 years that we didn't respect each other. I think that is what made Harold so well loved. Harold was honest, kind, loyal and a tell it like it is kinda guy. Yes, he was crabby A LOT but, when he was, it was usually because his passion for the organization was showing and he needed to get a point across.

I will miss my dear friend Harold, who had many aliases – "Harry O", "PITA", "Pops" "Uncle Leo" and the ever favorite "Hot Sauce" but I will never forget him! - **Kathy Casey**

Public Speaking: Eliminate the Um's and Translate Accounting Terminology to English

Takeaways

Presented by Rosemarie Kluepfel, Brian A. Cohen, and Darren J. Cioffi

Our May 29th MAP meeting focused on public speaking and plan speaking. Rosemarie Kluepfel and Brian Cohen's presentation provided us with insightful recommendations on public speaking:

- Practice reading your speech out loud; you are more likely to make better edits to your presentation
- Be aware of what you are doing; feedback from a trusted associate helps you view yourself through another's perspective and helps you improve
- Bring your own equipment; just in case, as we saw first hand
- You are the expert; know your subject thoroughly and assume your audience knows it as well
- As a speaker you must be confident in your people skills and build up trust between you and your audience
- Speak to the audience prior to presenting to learn more about them. Never make assumptions based on job titles alone
- Start by taking a deep breath to reduce anxiety
- Convey a personal story to better connect with your audience
- Be sure to look to the right and left; making eye contact with all of your audience and participants
- A good PowerPoint will have minimal words and some use of images and graphs
- Do not rely solely on your PowerPoint; remember, you are the main event
- Using humor throughout the presentation is more effective than just using it at the beginning
- Avoid filler words such as ahh, umm; just pause for emphasis and thought regrouping
- Be sure to use hand gestures to mirror your words to keep your audience engaged.
- If you accept questions during the middle of the presentation, limit them to the topic
- Finish with a strong closing statement or question that leaves them wanting more



Public Speaking: Eliminate the Um's and Translate Accounting Terminology to English

Takeaways

Presented by Rosemarie Kluepfel, Brian A. Cohen, and Darren J. Cioffi

Darren Cioffi followed with pointers of how to relay complicated topics to our business clients:

- “Accounting” is a foreign language to many business owners. He recommends that you translate the language for them; do not “dumb it down”.
- Balance sheets should be broken down for the client to understand;
 - Assets = "stuff you own"
 - Liabilities = "loans and what you owe"
 - Equity = "what you own"

Explain that this is a cumulative picture and that we reset the distributions to -0- every year.

- Income statements can be translated or simplified:
 - Revenue = Income
 - Operating Costs = Expenses

The profit can be adjusted to a measurement that they can relate to by adding and subtracting officer salary, distributions, loan payments, asset purchases, inventory increase or decrease, etc.

- How do they all fit together: show the relationship and show how it all ties together so that your clients can easily process the information.

*Summary submitted by: Andrea Parness, CPA, andrea@aparnesscpa.com (718) 318-2677
and Ruth Sattig Betz CPA ruth@rsbetzcpa.com (516) 249-1919*

Speakers



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Brian A. Cohen principal and chief talent agent of the Long Island Speakers Bureau
(631) 255-3581 brian@lispeakers.com

Rosemarie Kluepfel a licensed mortgage specialist of Fairway Independent Mortgage Corporation
(631) 881-5110 rosemariek@fairwaynyc.com



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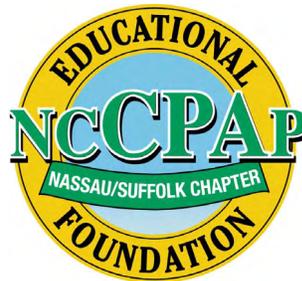
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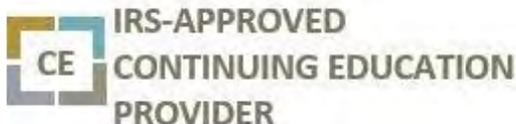


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Economic Nexus, Affiliate/Click-Through Nexus and Online Marketplaces

By Joseph Calamia II, CPA | Partner at Sales Tax Defense LLC

jcalamia@salestaxdefence.com | (631) 491-1500 x 14

A business needs to have “nexus” with a state to be subject to that state’s sales tax rules. In the 1992 case, *Quill Corporation v. North Dakota*, the United States Supreme Court ruled that a business needed to have a physical connection with a state to have nexus with that state. But as the Internet, e-commerce and online marketplaces continue to grow and change the way business is done, the related sales tax rules have also changed.

Many states found a workaround for the physical presence test through affiliate or click through nexus. Under this approach, if an affiliate of an out-of-state business was performing certain tasks such as installation or was making sales on behalf of the out-of-state business, this created nexus. While affiliate or click through nexus did help states collect taxes from out-of-state businesses, it was often difficult to impose since the connection between the in-state business and the out-of-state business was often unclear.

In 2018, the United States Supreme Court ruled in *South Dakota v. Wayfair* that a business can have nexus with a state even if that business does not have a physical presence in the state. This new type of nexus is often referred to as “economic nexus”. The ruling specifically upheld that a business that had over \$100,000 in annual sales or over 200 transactions into South Dakota was required to follow South Dakota’s sales tax laws.

Since South Dakota’s rules were upheld by the Supreme Court, these rules can be applied to other states to determine economic nexus there. Knowing that the Supreme Court has previously decided that more than \$100,000 in sales or over 200 transaction into a state will be allowed, many states simply decided to enact similar nexus laws. However, not every State has enacted similar nexus laws and some states have not enacted any economic nexus rules at all. This means that each State’s rules must be individually reviewed.

Some states have also enacted online marketplace laws. Under these laws, online marketplace facilitators are required to collect and remit sales tax on transactions facilitated through the website even though the facilitator is not the traditional “buyer” or “seller” in the transaction.

So what is the bottom line for business owners? The bottom line is that if your business makes sales into a State, you need to figure out if you have nexus with that state. If you do have nexus with that state, you need to figure out if you have to file sales tax returns in that state. If you need to file sales tax returns in that State, you need to figure out how to register with that state. Once registered in that State, you need to collect and remit sales tax as necessary.

State	Sales Tax	Economic Nexus	Tax Marketplace Sales	Affiliate or Click-Through Nexus	State	Sales Tax	Economic Nexus	Tax Marketplace Sales	Affiliate or Click-Through Nexus
Alabama	Yes	Yes	Yes	Yes	Nebraska	Yes	Yes	Yes	No
Alaska	No	N/A	N/A	N/A	Nevada	Yes	Yes	No	Yes
Arizona	Yes	Yes	Yes	No	New Hampshire	No	N/A	N/A	N/A
Arkansas	Yes	Yes	No	Yes	New Jersey	Yes	Yes	Yes	Yes
California	Yes	Yes	Yes	Yes	New Mexico	Yes	Yes	Yes	No
Colorado	Yes	Yes	Yes	Yes	New York	Yes	Yes	Yes	Yes
Connecticut	Yes	Yes	Yes	Yes	North Carolina	Yes	Yes	No	Yes
Delaware	No	N/A	N/A	N/A	North Dakota	Yes	Yes	Yes	No
District Of Columbia	Yes	Yes	Yes	No	Ohio	Yes	No	Yes	Yes
Florida	Yes	No	No	No	Oklahoma	Yes	Yes	Yes	Yes
Georgia	Yes	Yes	No	Yes	Oregon	No	N/A	N/A	N/A
Hawaii	Yes	Yes	Yes	No	Pennsylvania	Yes	Yes	Yes	Yes
Idaho	Yes	Yes	Yes	Yes	Rhode Island	Yes	Yes	Yes	Yes
Illinois	Yes	Yes	No	Yes	South Carolina	Yes	Yes	Yes	No
Indiana	Yes	Yes	Yes	No	South Dakota	Yes	Yes	Yes	No
Iowa	Yes	Yes	Yes	Yes	Tennessee	Yes	Yes	No	Yes
Kansas	Yes	No	No	Yes	Texas	Yes	Yes	No	Yes
Kentucky	Yes	Yes	Yes	No	Utah	Yes	Yes	No	Yes
Louisiana	Yes	Yes	No	Yes	Vermont	Yes	Yes	No	Yes
Maine	Yes	Yes	No	Yes	Virginia	Yes	Yes	Yes	Yes
Maryland	Yes	Yes	No	No	Washington	Yes	Yes	Yes	Yes
Massachusetts	Yes	No	No	No	West Virginia	Yes	Yes	Yes	Yes
Michigan	Yes	Yes	No	Yes	Wisconsin	Yes	Yes	No	No
Minnesota	Yes	Yes	Yes	Yes	Wyoming	Yes	Yes	Yes	No
Mississippi	Yes	Yes	No	No					
Missouri	Yes	No	No	Yes					
Montana	No	N/A	N/A	N/A					

*Information is accurate as of May 27, 2019

accounting & FINANCE SHOW NY

Wednesday, July 10 - Thursday, July 11 | Javits Center- River Pavilion

Day 1: 9:00 am - 5:30 pm | Registration 8:00 am

Day 2: 9:00 am - 5:00 pm | Registration 8:00 am

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The Latest on Residency Audits: Challenging Cell Phone Records

By Karen Tenenbaum, Esq., LL.M. (Tax), CPA, Tenenbaum Law P.C.

At a recent speaking engagement, we addressed New York's aggressive residency audit program which targets taxpayers with dual residences. Under New York law, a resident is required to pay tax on all worldwide income; while nonresidents are subject to tax only on income allocable to New York. Accordingly, a determination that a taxpayer is a New York resident can result in significant tax liability for the taxpayer and substantial revenue to the State.

In New York, there are two general tests for residency. The domicile test looks at where is the one place the individual intends to have as a permanent home. Relevant factors include where the individual's family resides, where he/she conducts business activities, and the relative use and size of each home.

The statutory residency test provides that where an individual is domiciled outside of New York, he/she may still be taxed as a "statutory resident" if he/she maintains a permanent place of abode in New York and spends, in the aggregate, more than 183 days of the year in New York.

Residency audits are very fact-intensive requiring a detailed review of records to determine the taxpayer's intentions, whereabouts, and movements. Auditors may examine appointment calendars, credit cards, passports, phone bills, EZ-pass records and other documents. They can also look at cell site location data and smartphone applications that track and record location. Unfortunately, what many people don't realize is that cell phone records pose unique concerns when used to (dis)prove location.

Some of the key issues raised by cell phone data include the following:

- **Accuracy:** Cell site location data records may be unreliable because they can indicate the phone is connected to a tower that is not the closest due to factors such as:
 - Signal strength and speed
 - Inactivity of the phone
 - Use of Wi-Fi
 - Type of carrier/network

This issue is particularly important in the New York metropolitan area because many audit cases involve time spent in the border areas of New York, New Jersey and Connecticut.

- **Accessibility:** All cell phone carriers do not provide the same type of data and level of detail. As a result, they vary in usefulness in proving location. They also have different rules and procedures for requesting records and varying data retention policies.
- **Consent:** Although New York may look to subpoena the records, they may also ask for the taxpayer's consent and refusal may result in a negative inference against the taxpayer.

It should be noted that cell site records have been successfully challenged as unreliable in individual criminal cases. As a result, the takeaway for tax professionals is to advise clients to seek legal guidance regarding the use of cell phone records in a residency audit case. The taxpayer typically has the burden of proof in these cases so the data must be used carefully and legally challenged as appropriate.

In addition, tax professionals should suggest to clients that they use a location-based mobile app such as [TaxDay](#), [Monaeo](#), [TaxBird](#) and others designed specifically to keep track of when they are in a particular state or city for residency audit purposes.

Karen Tenenbaum, Esq., LL.M. (Tax), CPA is Founder and Managing Partner of Tenenbaum Law, P.C. (www.litaxattorney.com), a tax law firm in Melville, N.Y., which focuses its practice on the resolution of IRS and New York State tax controversies. Karen can be reached at ktenenbaum@litaxattorney.com and at 631-465-5000.

NCCPAP Celebrates 40 Years of Practitioners Helping Practitioners

SAVE THE DATE-OCTOBER 23RD

NCCPAP is proud to celebrate its 40th Anniversary as a membership organization devoted to representing the voices and experiences of small CPA firms across the United States. NCCPAP is a force that influences tax administration and tax policy through its interactions with the Internal Revenue Service, state taxing authorities and elected officials. For its members, NCCPAP acts as a forum for education, networking, and community impact. Learn more about NCCPAP.



Awards & Event

October 23, 2019 | Woodbury, NY

Throughout the next few months, NCCPAP will be honoring distinguished members who have made significant contributions to their local chapters. Two award categories will be recognized: Silver, for the member who has demonstrated a longstanding commitment, and Bronze, for a new rising influencer. In addition to these awards, the Gold Award for outstanding service to the organization will be presented at a special event on October 23, 2019 at The Fox Hollow in Woodbury, NY. The event will be open to all NCCPAP members and their families, as well as prospective members and the press community.



NYS Tax Update: Highlights of the 2020 Budget

By Brian Gordon, CPA

The NYS Budget has passed. Here are some of the tax matters as well as other interesting items that will affect the revenue for NYS:

Continued Phase-In of Middle Class Tax Cuts

The Budget supports the continued phase-in of the middle class tax cuts which began in 2018. The 6.45% tax rate from 2017 is being reduced by 0.12% each year until it reaches 5.5% in 2025 (\$40,000–\$150,000 bracket). The 6.65% personal income tax rate will be reduced by 0.08% until it reaches 6% in 2025 (\$150,000–\$300,000 bracket).

Extends the Millionaire's Tax

What has come to be known as “The Millionaire’s Tax” has been extended for five additional years. This is a rate of 8.82% for single filers with taxable income in excess of \$1,077,550 and for married filing joint filers over \$2,155,350. It is estimated that this higher rate results in an annual \$4 billion of additional revenues for the state. This pays for the middle class tax cut.

Real Property Transfer Taxes

Changes are effective for contracts entered into after April 1, 2019 with closings after July 1, 2019. The current NYS transfer tax is .4% of consideration. The new law, only for New York City adds .25%, for a total of .65% of consideration on transfers of residential property where consideration is in excess of \$3 million and for commercial property where consideration is in excess of \$2 million. This tax is primarily on the seller.

In addition to this transfer tax, NYS imposes a tax (often referred to as the “mansion tax”) on the purchaser of residential real property at a flat rate of 1% where the consideration is over \$1 million. The new mansion tax establishes a graduated tax starting at 1% for New York City residential sales of \$1 million or more, but then increases at \$2 million to 1.25% and continues to rise until it reaches a top rate of 3.9% on \$25 million or more.

Makes Permanent the Property Tax Cap

A property tax cap was enacted in 2012 by Governor Cuomo for all schools and local governments which limits annual increases in property taxes to the lower of 2% or the rate of inflation. This law has been extended in the past, but in the 2020 Budget the cap was made permanent.

Nexus for “Marketplace Providers”

Marketplace providers such as Amazon who facilitate sales of tangible personal property for third party sellers are now a “person required to collect (sales) tax”. The threshold is \$300,000 in sales and 100 sales transactions. In the case that the third party seller is a New York vendor collecting sales tax on their other sales, the marketplace provider is still the party required to collect sales tax on the sales that they facilitate.

Congestion Pricing

Not technically a tax issue, however people that drive into Manhattan will have to pay a fee of about \$12 to enter the area below 61st Street.

Brian Gordon, CPA, is the owner of State Tax Audit Representation, Inc. He represents clients on audits involving Residency, Sales Tax, Corporation Tax and various other state and local tax issues. Previously, Brian was with NYS Department of Taxation and Finance for many years as the District Audit Manager in the New York Metropolitan District. Following his government experience, he was State and Local Tax Director, most recently at Gettry Marcus, CPA, PC. Brian is co-chairman of the NCCPAP Nassau/Suffolk MAP Committee. He can be reached at 516-510-6041, or by email at bgordon@StateTaxAuditRep.com.

News in the NCCPAP Family

Congratulations to:

Jan Macchia on the birth of her granddaughter Arabella Nicole.

Our best wishes for a speedy recovery to **Harriet Fishman**, the mother of our National President Neil Fishman, after an automobile accident.

Our Condolences to:

the family of our long-time member **John Petito** on his passing.

Harvey Mendelsohn on the passing of his wife Roslyn Mendelsohn. Harvey is a long time, founding member of NCCPAP, and remains an active member of our Chapter, and is a mentor to many of our members.

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



THE LINDA FUND

THE LITPS NCCPAP DEVELOPMENT APPEAL FUND

A Charitable Organization Benefiting Long Island Charities
in Memory of John S. Giunta, Linda L. Goldfarb and Susan Gallo

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You can support the LINDA Fund with donations of cash or checks mailed to Long Island Community Foundation, 900 Walt Whitman Road, Suite 205, Melville, NY 11747, or bring your donation directly to any NCCPAP meeting.



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Each member firm shall subscribe to and agree to be bound by the NCCPAP by-laws and all amendments thereto which can be found on our website. Dues Schedule :

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National Quarterly Meetings:

August 7, 8, & 9 Summer Quarterly Conference 2019
Houston, TX

October 23, 24 & 25, Fall Quarterly Conference 2019 & 40th Anniversary Celebration
Woodbury, NY

TACPA/Texas Chapter:

August 6 & 7 Annual Meeting and CPE
Houston, TX

Westchester/Rockland Chapter:

June 25, 8 AM – 10 AM Practical Applications of Microsoft Excel for Accountants
August 1, 8 AM – 10 AM Sales Tax Update
August 14, 8 AM – 10 AM Wage and Labor Law Update
October 3, 9 AM – 1 PM Financial Accounting Standards Update
All held in Tarrytown, NY

Florida Chapter:

August 1 Federal Tax Credits and Individual Contractor vs. Employee

The Nassau Suffolk Chapter of NCCPAP



The Nassau/Suffolk Chapter of NCCPAP

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