

NASSAU/SUFFOLK CHAPTER NEWSLETTER

Issue 4 | October 2018

**Date
Topic**

**Learning
Objective**

**Speakers
Credits**

Location

Time

Member

Non-Member

Thursday, October 4, 2018
Using Trusts for Creative Planning and Asset Protection

Trusts: When and Why to set them up. Why you still need to plan, despite the new estate tax exemptions. Review the use of Medicaid and Medicare planning in your estate plan.

Aaron E. Futterman, CPA ESQ
 2 CPE/TAX

The Mansion at Oyster Bay - 1 Southwoods Road, Woodbury, NY 11797

Registration/Dinner/Program: 5:30 PM - 8:30 PM

On or before Friday, Sept. 28 - \$65.00; After Friday, Sept. 28 - \$80.00

On or before Friday, Sept. 28 - \$80.00; After Friday, Sept. 28 - \$90.00



Aaron Futterman established the law firm of Futterman & Lanza in Smithtown, New York after working for several years at a premier Long Island Elder Law and Estate Planning firm and after establishing a successful solo practice located in Commack, New York.

An adjunct professor at a Long Island based College, Mr. Futterman's work experience as a Certified Public Accountant with two of the world's largest public accounting firms enhances his ability to resolve the complex legal issues that arise in his Estate Planning, Tax, and Elder Law practice.

UPCOMING MEETINGS					
W-F	Nov 14-16	Long Island Tax Symposium		28.5 CPE	Crest Hollow Country Club
W	Nov 28	7:45 AM-10:00 AM	MAP Meeting	2 CPE/MAP	On Parade
Th	Dec 6	5:30 PM-8:30 PM	Chapter Meeting	2 CPE/TAX	The Mansion
W	Dec 19	7:45 AM-10:00 AM	MAP Meeting	2 CPE/MAP	On Parade

To register for any of our meetings, please visit
go.nccpap.org

Message from the Editor



We breathe a sigh of relief as we complete our September 15th deadlines, and hopefully wind down our open personal tax returns. As we finish one cycle, our minds now focus on gearing up on the new tax law, which is vital this year as we assist in year-end planning and projections for our clients.

If this was not enough, we then need to focus on the rapidly changing NYS and Tri-state changes being enacted. All of this made even more burdensome and complicated by changes all our clients face by the ramifications Wayfair case decided by the US Supreme Court.

We also have to focus on the compliance issues regarding how many CPE credits we still need, and how do we stand for the new Peer Review Requirements. In addition, we think about the requirements of our staff and their knowledge of understanding the new laws.

Technology is advancing in leaps and bounds that were once unimaginable, and we need to enhance our methods and procedures in order to excel and expand in our practices and work environment.

Fortunately, at NCCPAP we have a three-day Symposium program which gives us the opportunity to obtain the skills and information as listed above, in our very rapidly changing world.

This special issue of our newsletter is geared towards our upcoming Symposium. It is a time for us to expand our professional capabilities and excitement for all those that work year-round to insure the excellent reputation that NCCPAP can be prouder of every year!

We ask our members to:

- Volunteer for the Symposium by responding with the form in this newsletter.
- Respond in a charitable donation to the LINDA fund, as described in these pages. All contributions are for local charities, and we are proud to announce the recipients at our symposium, and your participation is greatly appreciated!
- Take part in our Symposium and programs. Be sure to register as soon as possible in October; As classes will begin to fill quickly.

It is also my belief that the most important reasons for attending our live three-day program and our monthly meetings (besides my personal favorite of the ice-cream!) are the networking opportunities and panel discussions we offer are not found at any webinar! These programs are indeed:

“Member helping Member”

Gary Sanders, CPA

President's Message

State of the Nassau/Suffolk Chapter



Hopefully you have all had a wonderful summer, took time for much needed vacations and have now sent the kids back to school. Thanks to the IRS's proposed regulations and South Dakota v. Wayfair we have had plenty to read! The IRS estimates that the compliance with and implementation of code section 199A "will vary from 30 minutes to 20 hours" per respondent with the "total annual reporting burden: 25 million hours". With these changes and "clarifications" we can continue being proactive with tax planning and continue our lively discussions at our NCCPAP meetings and other conferences and seminars.

- Several of our members represented NCCPAP as speakers at the NYC Accounting show held at the Jacob Javits Convention Center. Bob Goldfarb, Robert Brown and I have already been in touch with the promoters to secure a booth for the 2019 show.
- Our A&A series was a huge success and we continue to depend on Stu Lang and Frank Gallo to help us maintain our compliance.
- Several of our members met in Colorado for the National meeting and I am thrilled that we will be implementing new technology at the National level as well as updating our NCCPAP website. The website will continue to support chapter landing pages as well.
- Our joint meeting with the Long Island East Chapter which highlighted the Tax Cuts and Jobs Act and South Dakota v. Wayfair Supreme Court case helped bring about a better understanding for implementing tax planning within our practices. A big thanks to the team of Robert Barnett and Bob Goldfarb who can manage to keep us alert and entertained while discussing tax law.
- The summer networking meeting of the Young Professionals Impact Group was a success and we hope to have several more meetings throughout the year. Please encourage the young professionals in your office or networking groups to get involved.

We are looking ahead to the Fall Calendar and the 16th Annual Long Island Tax Professionals Symposium which will be held on November 14, 15 and 16. We have several sessions planned for review and implementation of the Tax Cuts and Jobs Act and related proposed regulations as the IRS appears to be addressing our concerns about the ambiguity in the law as drafted.

It seems that every year Don Ingram and I, or Bob Goldfarb and I travel the US in search of new sponsors for the tax symposium. This year Don Ingram and Ross Kass have been busy redesigning "Tech Day" on Friday November 16, to include a technology track and have invited more technology-based vendors. Although there are so many new tax legislation regulations to cover during the three days, the symposium committee is hoping to introduce you to those products that will enable you and your clients operate more efficiently. Bob and I have been attending technology conferences this summer grilling potential new sponsors about the possible benefits their "apps" and products can bring to our members. Recently I booked a one-day trip to Boston; Bob grumbled "maybe we can catch an earlier flight home"; I thought, "maybe he only got a 10 mile run in this morning". Needless to say, after spending the day speaking with many amazing technology-based vendors, we grabbed a late lunch at the airport before boarding our 5:00 p.m. plane for home with a slew of new ideas to share.

Let's continue to implement new ideas and information gleaned at our Chapter meetings in our practices to make sure we, as practitioners, remain relevant to the business community as a profession. I look forward to seeing you at our upcoming meetings.

Andrea Parness 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.

Andrea@AParnessCPA.com <http://www.aparnesscpa.com> (718)-318-2677



Registration Opens Soon!

THE 16th ANNUAL LONG ISLAND TAX PROFESSIONALS SYMPOSIUM

NOVEMBER 14, 15 & 16, 2018

at the Crest Hollow Country Club, Woodbury, NY

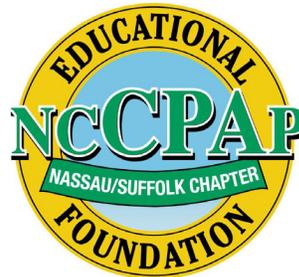
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- 8+ A&A Credits
- Nationally-known Speakers
- Updates on State & Federal Tax Laws
- IRS & NYS Case Resolution Rooms
- Network with Fellow Practicing Tax Professionals
- Meet with key IRS & NYS Officials
- MP3 CDs of Available Sessions
- Exhibit Area with 40+ Key Vendors
- Connect with Key Suppliers

Exhibit Floor Cocktail Party Wednesday

- A great opportunity for Networking

Technology Day Friday

- Demonstrations, Exhibits, and Meetings with selected Leaders in Technology



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Contact:

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22 Jericho Turnpike, Suite 110, Mineola, NY 11501
Attn: Kathy Casey –Phone: 516-997-9500 Ext. 2



Please Visit:
LITPS.org






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**The LINDA Fund is a charitable organization benefiting Long Island Charities
 In Memory of**

John S. Giunta, Linda L. Goldfarb & Susan Gallo

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 the NCCPAP Booth at LITPS.

**Long Island Tax
Professional
Symposium – 2018
16th Great Year**

Fax

To:	Members Of NCCPAP N/S Chapter	From:	Bob Goldfarb, Chair LITPS
Fax:		Pages:	1
Phone:	516-542-6300	Date	Current
Re:	URGENT INFORMATION	cc:	All Interested Individuals

X Urgent For Review Please Comment Please Reply **X Please Recycle**

COMMENTS:

Have you given any thought to November yet! As you know, November 14, 15 and 16 will showcase the 2018 Long Island Tax Professional Symposium (LITPS) – Our Sweet 16 year! The event will again be held at the Crest Hollow Country Club.

2017 and 2018 have presented enormous opportunities for you and your clients to save a tremendous amount of money in taxes, as well as some great fees for you in servicing your clients' needs. With the proper planning and execution of the myriad of opportunities, you and your clients can truly profit from all of the changes. This year's LITPS promises to be among the MOST SIGNIFICANT one ever! We have commitments from terrific Keynote speakers and from our ever popular returning Discussion Leaders. We promise that the information you obtain during the 3-day event will pay for the cost of the symposium several times over.

The Executive Committee of the LITPS is currently finalizing the program for November – we expect over 88 seminars for you to choose from as well as many, many new vendors in addition to the many past friends who will be joining us again this year for you to visit and speak with.

We will again feature a TRUE TECH DAY on Friday, November 16. Through the massive efforts of TECH DAY Chair, Donald Ingram and Chair, Ross Kass, we are revamping the entire day on Friday with many TECH Seminars and TECH Vendors for you to visit.

The 2018 symposium is truly one that you CANNOT afford to miss! Please stay tuned for registration material which will be posted on our website in September. In the meantime, please feel free to call Kathy Casey or me if you wish to discuss any of this further.

We look forward to seeing you in November!!!



**JOIN THE LITPS SYMPOSIUM TEAM
WE NEED YOUR HELP!!
2018 Long Island Tax Professional Symposium
Volunteer Request Application**



PLEASE REGISTER AND SIGN UP TO HELP MAKE THIS YEAR'S EVENT
EVEN BETTER THAN LAST YEAR

Please send your replies to: Amy Wippert, AFWippert@optimum.net or Fax to: (631) 765-5510

As always, we need volunteers to help run the Event

Dates: November 14, 15 & 16, 2018 Time: 7:00 AM to 5:00 PM

Please volunteer!!!!

Volunteers are needed for:

- 1) Registration Tables: starting at 7:00 AM Daily
- 2) Session Host
- 3) NOTE: NO MONDAY SET-UP

PLEASE MAKE SURE YOUR SYMPOSIUM REGISTRATION HAS BEEN RECEIVED BY THE
N/S CHAPTER OFFICE IN ORDER FOR US TO PROPERLY PLACE YOU!

Please email Amy Wippert AFWippert@optimum.net or Fax to: (631) 765-5510 with your:

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A Message from Neil Fishman



When I found out that I was to be nominated to become the next National President of NCCPAP, I felt very overwhelmed. One does not become a member of an organization just to end up becoming its leader. You get involved with that organization because you believe in what it does and see the potential in what it can do.

It was 1989 when my father asked me to come and work for him. Much to his surprise, and mine, I said yes. I started working for him that November. Barely a month later, I attended my first NCCPAP all-day seminar. They were held on Fridays and Saturdays at Eisenhower Park – one on personal taxes, the other on corporate. Back then, Saturday's sessions were attended by more people; computers were first coming into the offices of accounting firms. Up to 2006, when I relocated to Florida, I was active in the Nassau/Suffolk Chapter, serving on the Chapter Board, co-chairing the Education Committee with Karen Giunta for three years. I was involved when the three all-day seminars morphed into the Tax Symposium, and even though I now live in Florida I have come up to attend the Symposium every year since with the exception of the years that I ran the Florida satellite program in conjunction with the Symposium, and my three years serving on IRSAC.

Through what I have experienced with NCCPAP, I can see the potential of what it can become. For me, NCCPAP has provided a forum to reach out to my fellow CPAs when I've had a situation and did not know exactly what needed to be done. I was able to get guidance from my colleagues on how to deal with those situations, which helped me grow in this profession and help my clients.

As for the potential of NCCPAP, well, that depends on all of us. I want to hear from you, our members as to how NCCPAP can be better, even in this time before the election where I am hopeful I will be voted in as National President. How we as an organization can go to the next step in achieving the recognition that this organization deserves. Over the years, we have come out with ideas on how to improve the profession, only to have another organization claim credit when those ideas are used. 20 years ago NCCPAP was the first organization to come out against the XYZ/Cognitor designation, and it was soundly defeated. We were the first organization to discuss with the IRS the concept of what has become the PTIN, and we were the first to discuss changing the due date of the Partnership (Form 1065) return with the IRS.

It is my goal and my hope that this organization continues to be a leader in the profession. This will require all of us to work together; both on the National and Chapter levels. I invite and encourage you to get involved with the organization as together we can make it grow.

Neil H. Fishman, CPA, CFE, FCPA, CAMS is licensed as a CPA in both New York & Florida. Currently he is the Executive Vice President of NCCPAP, and has served in many capacities, including as Tax Policy Committee chair from 2008-2011. Fishman Associates CPAs PA is a full-service CPA firm in Boynton Beach, FL providing tax and accounting work to both individuals, businesses, estates & trusts.

The Susan Gallo Blood Drive

The Blood Drive held on July 14th was a great success and we would like to thank all of our members who were able to donate and show support in Susan's memory.





Social Media Marketing

*Presented by Edie Reinhardt of RDT Content Marketing
and Bob Torella of BAT Consulting Group Inc.*



Marketing your practice with the use of Social Media was the topic of our July 25, 2018 MAP Meeting. Edie Reinhardt and Bob Torella led a very interesting and informative discussion on the topic, and gave some great recommendations on how to make use of social media. Many options were discussed, however there was an emphasis on LinkedIn as the prime social media platform for business.

Here are some takeaways from the meeting:

- Social media is like networking. Edie recommended posting several times a week. You will stay on the minds of your customers or potential referrals. However, content is important, so don't post frivolous information just for the sake of posting. It's also ok to post content more than once.
- When you post information on LinkedIn, include a photo or picture with the post. Not only is a picture worth a thousand words, but it attracts the interest of the viewer and they are more likely to click on the post.
- Have a plan. There are no random acts of marketing. Bob suggested spending five minutes a day making new contacts. He also suggested personalizing your tagline on LinkedIn. Your title should describe your service: "Business and Content Marketing Strategist" rather than "Owner of ABCD Co".
- Use a time saver and organizing tool such as CoSchedule.com. Among other things, it is a tool which allows your posts to be scheduled for a specific date and time. Again, allowing you to be consistent with your posting times.
- Use hashtags in your posts. By using hashtags in your posts, you can connect readers to other people, posts or websites.
- It is more likely that someone will connect with you if you do not send a standard invite. Tell the person why you want to connect, and what you have in common. If they do connect, send a thank you, a question or comment. You may want to make an offer to meet in person.
- Leverage your employees. Encourage them to build their professional business networks.

Speakers:

Edie Reinhardt is a principal of RDTM Content Marketing, a consulting firm specializing in working with law and accounting firms to distinguish their brand and build their business. She is a former attorney with almost 20 years of experience in marketing and publishing. For more information, visit her website at <https://www.rdtcontentmarketing.com/> or contact her at ereinhardt@rdtcontentmarketing.com

Bob Torella MBA, principal of BAT Consulting Group. "We help business owners of professional practices dominate their target market by applying our unique people and technology marketing system with LinkedIn at its core". <https://batcgi.com/> 631-760-5440

Summary submitted by **Brian Gordon, CPA**, bgordon@StateTaxAuditRep.com 516-510-6041
and **Ruth Sattig Betz, CPA** ruth@rsbetzcpa.com 516-249-1919

Introducing the “QBO App” to Your Clients

By Elizabeth Spradley



Introduce the “QBO App” to your clients who are busy running their business and they will breathe a sigh of relief, maybe even have time to sit and catch up with you about the great things that are going on in their personal life.

Our firm has been transitioning our business clients from the traditional accounting model to a cloud based model for several years. This includes setting them up and training them on our firm’s cloud accounting platform of choice, QuickBooks Online (QBO) and integrating it with other “apps” for efficiency. As the accounting manager for A Parness Company CPA, I oversee and train our staff and our clients and their staff in these new systems and the processes we develop for them. I am always looking to ensure a smooth transition and create a better process for them, one that will save them time and reduce stress.

We have a client who was a perfect candidate for a cloud accounting system. He is the owner of eight rental real estate properties. He also acts as the managing agent and handles all of the day to day bookkeeping for rent collections and expense management. His day is spent going from property to property putting out fires, collecting rent and dealing with cash flow. He is very computer savvy but was using an older desktop software for the invoicing and write up process and was reluctant to change. All of the properties were processed as if they were one company, even though most were accounted for tax and reporting purposes under individual entities.

We moved him to QBO at the beginning of 2017. This helped with our analysis of his operations and allowed us to file his NYC and NYS compliance forms and perform other necessary tax planning accurately and timely, but he did not budge. He resisted the change and continued to input his information into the old system, even after several training sessions.

Then we introduced him to the QBO App for his phone. We showed him how to input his deposits right at the bank and look at his financials right from his cell phone, no matter where he was. No more lugging his laptop around, no more waiting until he has the time to enter his transactions and look at his bank statement. Once he started using the app he called to tell me these things, for real, and that he was happy working with the new, easy to use system. He is in real time for real!

Showing him how to use the app on his phone made all the difference in the world. It is so convenient. He now found our process to be easier, more convenient and more useful as the program is user friendly and can be accessed on the fly. Setting him up with the app allowed us to transition him from his outdated desktop program to an online option. We made it seamless, and the app made it easy and cool. Now he has many more options and versatility in his process.

Now when he comes in to our office, it is for a visit. He shows us photos of his beautiful granddaughter and tells us how his kids are doing; The good stuff!

Elizabeth Spradley is an Accounting Manager at A. Parness Company in Belle Harbor NY, a CPA firm supporting cloud accounting software solutions. Her role includes introducing and training business clients, “Moving to the Cloud”, providing support with the conversion and integration of software and applications.
<https://aparnesscpa.com/> 718-318-2677 Elizabeth@aparnesscpa.com



Protect Against Ransomware Before It's Too Late

By Jim Dipelesi

Ransomware is the fastest growing security threat, perceived as a moderate or extreme threat by 80% of cybersecurity professionals in a recent survey conducted by the Information Security Community on LinkedIn.

Once you see ransomware, it is too late to stop it. Ransomware locks all documents it can see on a network with a security key which is virtually impossible to break. The ransom payments range from hundreds to tens of thousands of dollars. Payments are in non-traceable currency such as Bitcoin. If the ransom is not paid the only way to recover files is restoring them from a backup. When the ransom is paid there is no guarantee you will get your files. It is imperative to know how to mitigate the ransomware threat.

Security breaches constantly make the news, but in spite of this large and small companies continue to hide their heads in the sand assuming “**IT WILL NEVER HAPPEN TO ME.**”

According to Trustwave’s 2014 State of Risk Report, the majority of businesses have no or only partial systems in place for controlling and tracking sensitive data. Since 2014 the number of threats has increased at a rate of nearly 70% per year.

Most businesses are not properly protected against security threats. Accountants have a special obligation since in addition to keeping their own financial data they are keeping the records of all their clients. Have you reviewed your network’s security? Do you use a simple router? Have you tested your backups? If you answer “No” to ANY of these, you could be the next victim.

How Ransomware Threats Infiltrate Networks

Anatomy of an Attack: An employee in the Los Angeles office of Sony Pictures Entertainment told Fortune of the personal ordeal they went through following North Korea’s alleged cyberattack on the company.

The Monday before Thanksgiving, we all came to work. Some people had turned on their computers and were working. At around 8:15 a.m., that black screen of death came on. They shut down the entire network. We couldn’t do any computer work the rest of the week. As Tuesday and Wednesday progressed, it became clear that this wasn’t a simple hack.

A few days later, we were on loaner laptops, pen and paper, re-creating PowerPoints, re-creating databases; All the things you’d need when you’re working on any kind of business deal.

THIS COULD BE YOU!

Keys to Protecting Your Data Assets or Uninformed Employees

1. Train employees to NEVER open emails, click links, or download files from unknown sources.
2. Limit liability by limiting access to data. Do not give users more access than they need.
3. Never just “leave confidential information in the server’s general folder” make separate Data Drives or partitions, for financial, executive and payroll information.
4. Train employees on cyber security best practices and use strong passwords.
5. Reset obsolete company phones or devices to factory default.
6. Backup, Backup, Backup! And test the backups!

Jim Dipelesi is President of JRD Technical Associates Inc. est 1979

JRD Tech. is a Computer Networking and Managed IT Services Specialist for small to medium sized companies.

Jimd@jrdtech.com 631-269-5440, Kings Park, NY 11754

QUALIFYING FOR THE IRC §199A DEDUCTION WITH A RETIREMENT PLAN CONTRIBUTION

*By Stephen Abramson, Mark Phillips and David Spiegel
of APS Pension & Financial Services Inc.*



IRC §199A(a) states “In the case of a taxpayer other than a corporation, there shall be allowed as a deduction for any taxable year an amount equal to the sum of...” (emphasis added)

These few words and the following text of the IRC have generated approximately 180 pages of proposed regulations. The question to be posed is “How can the adoption of a qualified retirement plan help take advantage of this tax benefit?”

It is clear that the 20% deduction applied to qualified business income (QBI) is phased out proportionally between \$315,000 and \$415,000 of QBI. For taxpayers that have high QBI, i.e. in excess of the phase out threshold and certainly in excess of the phase out limit a contribution to a qualified plan can accomplish that end result. In most cases when a plan sponsor adopts a qualified plan the concern is their ability to fund the plan annually, particularly if the plan is a defined benefit plan with required funding. As a practical planning device, a defined benefit plan is a perfect vehicle. Although the funding is mandatory each year there is a minimum required deductible contribution and a maximum allowable deductible contribution each year.

By way of example based on a plan with four participants including the owner, in 2015 the defined benefit minimum contribution was \$124,958 and the maximum was \$1,082,186. The actual contribution for that plan year was \$146,099. In 2016 the minimum was \$103,758 and the maximum was slightly lower than the year before. Since the actual contribution was more than the minimum the following year’s minimum went down. Looking at the guidelines under the IRC §199A here are some possibilities:

Qualified Business Income	Qualified Plan Deduction	Net QBI	Eligible for Deduction
\$450,000	\$150,000	\$300,000	Yes
\$450,000	\$100,000	\$350,000	Partial
\$600,000	\$275,000	\$315,000	Yes

In the first and third case since the net QBI is at or below the threshold amount of \$315,000 the full 20% deduction is available, notwithstanding other provisions of the proposed regulations and IRC §199A. In the second case since the net QBI is in excess of the threshold but not in excess of the phase out limit a partial deduction is allowable. This is a tax saving opportunity that is available to many business owners that can be made available by using another tax saving opportunity, a win-win situation.

Stephen Abramson, CPC®, CLU®, ChFC® is the President and Founder of APS Pension & Financial Services, Inc. APS and its related companies provide Third Party Administration Services (TPA), Fiduciary Services, Wealth Management Services and Actuarial Consulting Services. He has taught professional-level education programs for the American Society of Pension Actuaries and lectured to professional groups including the Nassau Bar Association, the NYS Society of CPAs, the National Conference of CPA Practitioners, the C.W. Post Tax Institute, and the National Institute of Pension Administrators. Email him at Steve@apspension.com

Mark H. Phillips is a Senior Plan Consultant for APS and holds a degree in Finance & Investments from Hofstra University. Email him at markp@apspension.com

David L. Spiegel, CFP® is a Qualified Plan Consultant with APS. David has over twenty years’ experience in the financial services industry and earned his Certified Financial Planner designation in 2004. Email him at Dspiegel@apspension.com

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Samuel Baum, CPA*	1981-82
Edwin J. Kliegman, CPA *	1979-81

*deceased



NCCPAP races to the finish at The Ellen Gordon 5k Run

Thank you to all of our members who had attended the 17th Annual 5k Run to End Hunger that was held on July 12th.

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GOOD & WELFARE

Members on the Move:

We wish all the best to our long-time members Karen Giunta in her recent move to The Club at Melville and to Norman Weisman who will be moving there very shortly.

Congratulations to:

Barry and Lyn Zalk on the birth of their grandson Lucas Pavich.

Carol Markman in her new position as President of Community Reform Temple of Westbury. Carol currently is a co-editor of our newsletter, and after serving as NCCPAP President, we know she will be a wonderful synagogue President!

Our Condolences to:

The family of Donald (Don) Vigliotti, and to his associates at New York Life. Don had been a frequent contributing speaker and friend to NCCPAP, and we will miss his expertise and warmth at our meetings and the symposium.

Our dedicated frequent speaker Stuart Schoenfeld on the loss of his brother Richard.

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

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