



Journal of the CPA Practitioner

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UPDATE...FROM THE NCCPAP PRESIDENT



Lana Kupferschmid, CPA

What an exciting Winter Conference we had in Boca Raton, Florida. After a short Organizational Meeting, we joined a Webinar on Private Company Financial Reporting presented by James Metzler, VP of Small Firm Interests for the AICPA. Our Issues Committee chair, Paula Sheppard, with the assistance of the prior committee chair, Robert Goldfarb, designed a letter for our members to send to the Financial Accounting Foundation in support of our position on establishing an independent, authoritative, standard-setting board. Our members are involved with private company financial reporting on a regular basis, and we believe that modifications in GAAP for private company reporting should be implemented as soon as possible.

As a result of our strategic planning session in October, we set our goal this year: To obtain many new members. One way to accomplish this mission is to get our name and our accomplishments out to all practicing CPAs. Thus, the board gave its approval to utilize iShade as an extension of our Website, which will enable us to further reach out to other practicing CPAs across the nation. On page 4 of this *Journal* issue you will find an article all about iShade; please sign up, join the NCCPAP group and explore how the site can be utilized in your practices.

In addition to using iShade, we urge you to "like" our Facebook page. Just sign up for Facebook, search for the National Conference of CPA Practitioners group, join the group and click "Like." The more people who join the group, the more other people will see our name and the NCCPAP information that is posted to Facebook.

Growth of our organization will also be established through our chapters. At the chapter level we truly are practicing CPAs helping practicing CPAs. Through these local meetings, many of our members have developed terrific working relationships with their colleagues, and we at the National level want to support the chapters' efforts. Through the efforts of our Education Committee, chaired by Paula Sheppard, we approved the hiring of another individual in the office to help with the administration of running a chapter. An improved central database is in the works, which will simplify the CPE compliance issues. In the Houston, Texas area we have many members who expressed their hope of having chapter meetings. I hope that they will begin to plan meetings so that they can reap the benefits of a local chapter.

In November we held our first Webcast in the Boston, Philadelphia and South Florida areas, streaming live from the 2011 Long Island Tax Professionals Symposium held in Woodbury, N.Y. Because of the favorable response to these Webcasts, we are excited to announce that we will hold the Webcast again this year. Under the direction of Ed Caine, we formed a new Webinar Committee. This committee will be responsible for determining where we shall hold more live Webcasts and will look for other locations in the future, along with offering new and exciting topics for our members.

(continued on page 2)



NCCPAP ON THE HILL

Wednesday, May 9

Thursday, May 10

Friday, May 11

THE MADISON HOTEL
1177 Fifteenth Street NW
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For hotel reservations,
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NCCPAP rate: \$289 single/double
(rate available 3 day pre- and post-meeting)

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1993-1995: Mitchell Klein, CPA	1980-1981: Clint Romig, CPA
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President's Message (continued from page 1)

The Scholarship Committee, headed by chair Jeff Winer, will expand the scholarship program to college students majoring in Accounting. We will continue our existing scholarship program that partners with the AICPA to offer scholarships to high school seniors planning on obtaining a degree in Accounting. (See the article on page 14. The winners' names will be posted on the NCCPAP Website, along with selected passages from their essays.) We encourage our members to contribute to our scholarship fund so that we can continue these valuable programs. On your dues invoice, you will see a line for scholarship fund donation. Please add whatever amount you can to support this program.

Sanford Zinman and the Tax Committee, along with Neil Fishman, prior Tax Committee Chair, are putting together our agenda items to present to Congress and the Internal Revenue Service in May. Each year we hold our May meeting in Washington, D.C. in an effort to change laws and procedures requested by our members. If you would like to join us in our nation's capital this year, the dates are May 9, 10 and 11. Check our Website for further details.

The Peer Review Committee, chaired by Frank Gallo, will be updating our Website to include helpful ideas on supporting our members going through the peer review process. And our MAP Committee, chaired by Harold Ogulnick, is coming up with many helpful ideas to assist our members with running a practice.

As always, we continue to seek your ideas. How do you think NCCPAP can better serve our members? Please feel free to contact me at lanakcpa@aol.com.

Lana Kupferschmid

NCCPAP Accepts Master Card, Visa, Amex for National Membership Dues!

- * Log on to WWW.NCCPAP.ORG
with your FIRM ID and PASSWORD
- * Click on "DUES RENEWAL" (left side)

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In My Opinion...

Comments on the Blue Ribbon Panel and the FAF

*by Edwin J. Kliegman, CPA;
NCCPAP National Past President*

The Blue Ribbon Panel on Private Company Financial Reporting has recognized that there are many issues in the way private companies (small businesses) use Generally Accepted Accounting Principles (GAAP).

They do not use it because it usually is not relevant for their financial statements.

The panel recommended establishing a new standard-setting Board, with the oversight of the Financial Accounting Foundation (FAF), for private companies that would not be subject to approval by the Financial Standards Accounting Board (FASB). They would prepare a set of modified rules that would follow GAAP and would be part of FASB's codification.

Is that the way to go?

The private company sector is a major part of the U.S. economy, with more than 28 million businesses, and deserves a true means of achieving relevant and cost-effective financial reporting standards.

The FAF proposal does not contain the establishment of a Board empowered to set differences in U.S. GAAP standards where appropriate for privately-held companies.

It gives authority to the FASB (whose focus is, and should be, on the public company sector and on international convergence) over the setting of differential standards for private companies. FASB has been proven incapable of delivering meaningful improvement to private company financial reporting for many years.

To add to the difficulty, the FAF proposal would create a new body that would not be constituted until mid-2012, at the earliest, with members meeting at most six times per year, and with a process involving subsequent Financial Accounting Standards Board (FASB) review and approval. One could anticipate that identifying and executing needed differences in U.S. GAAP standards for private companies would not likely occur, if at all, until 2014.

Throughout this entire process, the Blue Ribbon Panel has never sought input from NCCPAP, whose members are CPAs primarily dealing with private companies (small businesses). As a result, the process seems to be preparing a warmed-over version of GAAP.

If the FAF's proposal is not modified to include an independent Board under the FAF, NCCPAP should consider other options, including the creation of a committee or Board as a separate entity, with input and involvement by NCCPAP, to develop Private Company Generally Accepted Accounting Principles (PCGAAP) or a comprehensive, private company-specific basis of accounting that would deliver meaningful, lasting improvement to private company financial reporting consistent with the Blue Ribbon Panel recommendations.

NCCPAP has supported and continues to support the establishment of a private company standard-setting Board under the FAF, inasmuch as a Board comprised of individuals working in, serving, or using the financial statements of private companies can best set the differences to U.S. GAAP for private companies.

The Financial Accounting Foundation proposal does not encompass such a standard-setting Board, but instead would create a new body that in essence is a continuation of the current Private Company Financial Reporting Committee, with no power to set standards and only inconsequential modifications and a new name, which is not adequate to deliver meaningful change to private company financial reporting in a timely manner.

NCCPAP supports the Blue Ribbon Panel recommendations to provide relevant financial reporting standards to the private company sector, with input and involvement by NCCPAP, to develop private company generally accepted accounting principles (PCGAAP) or a comprehensive private company-specific basis of accounting that would deliver meaningful, lasting improvement to private company financial reporting.

PCOAB Proposed Changes to the Independent Auditor's Report

*by Edwin J. Kliegman, CPA;
NCCPAP National Past President*

The proposed changes to the independent auditor's report by the Public Company Accounting Oversight Board (PCOAB) is an unnecessary attempt to cover up the problems that caused the financial crisis of recent years. It is ludicrous to believe that fraud and non-compliance will be reduced by the auditor commenting about management's stewardship.

More stringent application of the work ethic and more careful auditing is the answer.

It's not so much a question of not knowing what to do. Most accountants, especially those from the larger firms, know what to do. They just don't do it all!

The pressure of keeping fees low is one problem. The fact that the governing agencies are pressured by Congress to regulate or reduce their regulatory responsibilities is a major factor that, I believe, led to the meltdown and mortgage fiasco of recent years.

It did not take much to ascertain that banks were giving mortgages to people who should have absolutely been disqualified. Who would give a mortgage on a million dollar property to someone earning \$50,000 per annum and with no down payment? Banks did that!!

A glance at a bank's portfolio would disclose the situation, if anyone asked. But time, poor training, and the pressure to get the job done without too much pressure on the client created the disaster that was waiting to happen.

Commenting on management's letter would not have any effect on the final outcome.

iShade: A New, Free Benefit For NCCPAP Members!

by Ed Caine, CPA

Have you heard about iShade, NCCPAP'S new professional online networking community created just for the accounting profession?

iShade provides its users with the ability to network, collaborate, share, research, and more. iShade affords NCCPAP members the right mechanism whereby questions can be posted and responses received from other nccpap members. All this occurs in a *private area accessible only to NCCPAP members*.

In addition, iShade and NCCPAP have created a private online community within iShade. This is an area where members can ask those perplexing questions and receive responses. You can access other members, discussion topics, tools, resources and event calendars anytime you like. Using the online community within iShade provides networking opportunities and collaboration tools we just didn't have before.

How can iShade help my firm? How can iShade help me?

- Firm Intranet – Connect to your firm from anywhere
- Referral Tracker – Use this tool to track incoming and outgoing referral
- Accountant Sleuth – Get additional access to your prospects
- Shade Faculty – Access interaction with Colleagues
- Tools and Resources – Download books, guides, checklists, tool kits, articles and more, covering topics ranging from technical information to practice development
- Discussion groups – Exchange ideas on specific topics, to name just a few, such as:
 - Tax
 - Accounting & Auditing
 - MAP
 - Technology

To join iShade, go to www.iShade.com and click on "Sign Up Now." Complete both your Individual profile and your Firm profile. Then click on the green Resources tab and select NCCPAP. Select the tab "Subscriber Conversations," then "View Group," then "Join Group." You will receive a notification when you are approved to join our group (all it takes is verification that you belong to NCCPAP). Remember, there is no cost to join and to participate.

Over the next few months, Webinars will be scheduled to provide an overview of the site and all the features available. Stay tuned for the Webinar schedule!

*Ed Caine, CPA is a NCCPAP National Vice President
and President of the Delaware Valley Chapter.*

Editor's Tip

Want to advise your client about what they should do if they get an audit notice from a government agency? There are some cool ideas at the Website of Joe Mastriano, CPA:



www.taxproblem.org/

This Website is chock full of information for your clients as well as some useful ideas for your practice. Be sure to see the page that tells how Joe lets his clients pay fees on-line.



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E-Filing Is Here to Stay

by Jack Lackman, CPA

The Digital Revolution is here to stay, and the government has jumped on board. Although 2011 marked the 20th anniversary of the origin of IRS e-filing as a national program, until now it has been an optional way to file. Now, new rules, requirements and guidelines have been implemented by the IRS to increase, streamline and encourage electronic filing of income tax returns.

The federal requirements are being implemented in two phases. The first phase was implemented as of January 1, 2011. Paid preparers who prepared more than 100 returns for individuals, trusts, and estates had to file electronically. The second phase of the tax filing guidelines, which is being implemented as of January 1, 2012, requires all tax preparers who submit more than **ten** tax returns to file electronically. The IRS Commissioner, Douglas Shulman, has explained the purpose of the implementation of e-filing as follows: “Electronic filing is the safest, fastest, and easiest way for taxpayers to file their tax returns. E-filing is good for the tax system, good for taxpayers, and good for the tax preparation industry. This requirement reflects the realities of the modern world where technology has evolved to the point that everyone should be filing their tax returns electronically.”

A result of the new e-filing requirements, there has been a noticeable increase in the number of individual tax returns being e-filed. In October 2011, the U.S. Government and Accountability Office released its findings on its analysis of e-filing. It documented that 108 million tax returns were filed electronically in comparison to 29 million filed in paper form. They also found that 79 percent of all individual tax returns were e-filed in 2011, as compared to 69.6 percent in 2010.

What do you need to know and do, as a tax preparer, to comply? First, you must become an Authorized IRS e-file provider. The preparer or firm must create an e-services account to facilitate electronic interaction with the IRS. Then, the preparer or firm must submit an application and pass a suitability check. The screening may include a credit check, tax compliance check and criminal background check. The approval process may take up to 45 days, after which the applicant will receive an Electronic Filing Identification Number (EFIN). This number must be included with all electronic return data transmitted to the IRS. All preparers in a firm are covered by one EFIN.

A Preparer Tax Identification Number (PTIN) must be obtained from the IRS for all tax preparers who are being compensated for either preparing and/or assisting in the preparation of any U.S. federal tax return or are filing a claim for a refund. The initial fee is \$64.25 for a PTIN, and applicants must meet various suitability requirements. The current fee for subsequent years is \$63.

Are there any exceptions to this new legislation? Yes. If the provider of services wants to file a Preparer e-file Hardship Waiver Request, Form 8944 must be filled out. Circumstances under which a preparer can cite hardship include reasons of

bankruptcy, Presidential disaster, or economic hardship (i.e., hardware/software costs). In addition to Form 8944, supporting documentation explaining the situation must be provided.

The other scenario where the tax preparer may not file electronically is when the client refuses to allow the preparer to do so. In such a situation, Form 8948 must be completed and submitted with the paper filing. Preparers should document each client’s “choice to file” in paper format, and should keep a signed copy of the statement on file. The client must also then file (mail) his or her own paper tax return.

Reasons a client may not want to file electronically have been described as fear of identity theft, greater chance of audit, religious reason, or personal choice.

Other reasons for not filing electronically may include: a rejected return by IRS e-file, with an unresolved status; tax software issues; foreign preparers without Social Security numbers who live and work abroad; or if the preparer received a waiver from filing electronically, or the preparer is ineligible to participate in IRS e-file due to IRS sanction.

As this is new legislation, many taxpayers may be unaware of the new law and requirements for preparers. Tax preparers should explain the new law and its benefits to the client.

So what are the advantages to e-filing?

Benefits include quick response time, faster refunds, decreased number of erroneous notices both for the taxpayer and the IRS, notification within 24-hours of the acceptance of the e-filed return, and higher accuracy rates.

Are there any disadvantages or pitfalls to this system of which one should be aware? Can every taxpayer’s return be e-filed? Unfortunately, at this time there are a number of forms that cannot be e-filed, including the 1040NR—U.S. Nonresident Alien Income Tax Return. Over 700,000 paper returns of Nonresident Aliens have been filed. Another form is the 1040X Amended return. In 2010, 6.9 million 1040X’s were filed. In addition, Form 1041-QFT, Form 990T Exempt Organization Business Income Tax Return. Certain tax returns can be e-filed but a Form 8453 U.S. Individual Income Tax Transmittal for an IRS e-file Return must be sent in paper form to the IRS with the necessary attachments.

Are there other challenges with e-filing? Yes. These include making sure all input data matches perfectly with IRS information on file. Situations arise when a name or date of birth associated with a Social Security number are incorrect. Taxpayers sometimes forget to update their records with the Social Security Administration when they marry, divorce, or change their name, and this will result in an e-file rejection. Tax returns that include exemptions for individuals who were already claimed by another party will be rejected as well.

New News on the Horizon. The IRS is in the process of rolling out a Modernized e-file (MeF) platform—a new modernized e-file system that will replace the current IRS Legacy e-file

(continued on page 6)

system. The MeF platform should be fully implemented for the 2013 Filing Season. It will provide transmitters with an acknowledgement within five minutes of submission during non-peak periods, and no longer than two hours during peak hours. In the current system, the acknowledgement can take 24–48 hours. This system will greatly enhance customer service. This “real-time” submission will enable preparers to also “fix” any return issues. The MeF software will be able to pinpoint the location of the error using simple wording to clarify what caused the rejection. The new system will enable one to submit tax returns and any attachments electronically. In addition, it will allow attachments of PDFs to accommodate late-legislation and form changes. It will allow year-round processing as well as prior year tax return tax filings.

To ensure that the IRS is on track, in September 2011 the Treasury Inspector General for Tax Administration completed two audit reports. One audit dealt with “The Modernized e-file Release 6.2 Included Enhancements, But Improvements Are Needed for Tracking Performance Issues and Security Weaknesses.” The second audit report discussed the “Transition of Individual Income Tax Returns to the Modernized e-file System.” Their findings will prompt the IRS to continue to work on improving its system and security developments and meeting its target date of January 1, 2013 in rolling out the complete Modified e-file Platform.

The IRS e-file has reached a milestone. From the time of its inception one billion individual Form 1040 tax returns have been received and processed safely and securely. E-filing is here to stay, and technology is only going to improve. It is time for tax preparers to become knowledgeable about the process and streamline their workflow. E-filing will enable greater efficiency, and swifter “returns,” and in just a short time, paper filing may become a thing of the past.

HELPFUL LINKS AND REFERENCES

www.irs.gov/efile, www.irs.gov/taxpros

The Tax Advisor, June 2011, pp. 365-366.

U.S. Department of the Treasury, Treasury Inspector General For Tax Administration, Office of Auditing. (2011). *The Modernized e-File Release 6.2 Included Enhancements, But Improvements Are Needed for Tracking Performance Issues and Security Weaknesses*. (Reference No. 2011-20-088). Washington, D.C.

U.S. Department of the Treasury, Treasury Inspector General For Tax Administration, Office of Auditing. (2011). *Low Participation and Tax Return Volumes Continue to Hinder the Transition of Individual Income Tax Returns to the Modernized e-File System*. (Reference No. 2011-40-131). Retrieved from www.treasury.gov/tigta/auditreports/2011repots/20114013fr.html.

United States Government Accountability Office. Report to the Subcommittee on Financial Services and General Government, Committee on Appropriations, US Senate. *E-Filing Tax Returns. Penalty Authority and Digitizing More Paper Return Data Could Increase Benefits*. October 2011. Washington, D.C.

Jack Lackman is an Assistant Professor of Accounting at Brooklyn College–CUNY.

Nominating Committee Seeks Candidates For Election to NCCPAP Board of Directors

The Nominating Committee of NCCPAP consists of three representatives from the general membership: Jane Coralluzzo, CPA; Stuart Lang, CPA; and Michael Zack, CPA, and two representatives from the Board of Directors: Donald Ingram, CPA, and Ronn Tockman, CPA. Andrew Hult, CPA, and Jay Rosenbaum, CPA, act as advisors.

They are seeking suggestions as to who should serve on the Board of Directors. If you know of anyone, or are interested yourself, please fill out the information below and send it to NCCPAP.

Election to the Board is both an honor and a responsibility. The main responsibilities include attendance at all NATIONAL board meetings (4 per year), addressing issues affecting NCCPAP members and the CPA profession and participation on professional committees.

Return To: Nominating Committee Chair
c/o NCCPAP
22 Jericho Turnpike, Suite 110
Mineola, NY 11501

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

NAME _____

FIRM NAME _____

ADDRESS NO. & STREET _____

TOWN _____

PHONE NUMBER _____

SUBMITTED BY (if other than above) (optional) _____

2011 Long Island Tax Professionals Symposium

by Robert L. Goldfarb, CPA, CFE, PFS Symposium Chair

The Nassau/Suffolk Chapter of NCCPAP certainly proved that working together as a team is truly the best way to accomplish an incredible feat! This past November over 110 volunteers, working toward the same goal, proved that what was believed to be an insurmountable task could, in fact, be accomplished. The 2011 Long Island Tax Professionals Symposium was sponsored by the Nassau/Suffolk Chapter of NCCPAP together with the Internal Revenue Service in cooperation with the Nassau Chapter of the Financial Planning Association, the Nassau Chapter and the Suffolk Chapter of the New York State Society of Certified Public Accountants, the Nassau Academy of Law, the New York State Society of Enrolled Agents, the National Association of Tax Professionals, the Association of Divorce Financial Planners, and the New York Society of Independent Accountants.

The Symposium hosted its largest group of participants EVER!! Conveniently held at the Crest Hollow Country Club in Woodbury, New York, over 700 attendees and vendors participated each day of the three-day event. In addition, through the massive efforts of Andrea Parness, the Symposium team was able to stream over the Internet a portion of the Symposium to chapters located in Eastern Massachusetts, South Florida and Delaware Valley. As a result of this new technology, the Symposium was viewed by an additional 150 tax professionals. This resulted in many new members to the National organization. The event was truly a huge success building on the success of the two original Symposiums under the leadership of Ross Kass, Karen Giunta, and Harold Ogulnick. These individuals again supported the 2011 Symposium, their NINTH STRAIGHT SYMPOSIUM, with their time, expertise and tireless effort.

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

Helping Andrea Parness with the Webinars, a project started two years ago, were Jeffrey Winer (Mass.), Ronn Tockman (Mass.), Elaine Winer (Mass.), Michael Rubinstein (N/S and Mass.), Ed Caine (Penn.), Peter Ciccone (N/S and Penn.), Neil Fishman (Fla.) and Bob Cheskes (Fla.). The sessions that were streamed to the Eastern Massachusetts Chapter, the South Florida Chapter and the Delaware Valley Chapter could never have been accomplished without the consent and masterful instruction of the discussion leaders. We are grateful to Beanna Whitlock, Robert Katz and Neil Katz for agreeing to lead the sessions and for consenting to be our inaugural speakers streamed over the Internet. We thank them for their participation and their support — this year and for many, many years!

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

The Symposium was kicked off with our keynote speakers from both the Internal Revenue Service and the New York State Department of Taxation and Finance.

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

The volunteers assisting in the development, organization and operations of the Symposium were truly the nuts and bolts in organizing the event. They selflessly arrived at 5 p.m. on the Monday evening preceding the Symposium and worked until after 9 p.m. Many of the volunteers then arrived again before 6 a.m. on Wednesday morning — the day of the event. Again, we were fortunate this year when Ruthanne Corazzini arranged to have Girl Scout Troop #1725 from Greenport assist us all three days this year. Without the sustained efforts of all these volunteers (more than 110 in total), the Symposium could never have been such a great success. We owe a great deal of gratitude to all the volunteers and staff members who worked on the event. In short, the volunteers were wherever they needed to be, whenever they were needed, and did whatever was asked of them. Our sincere thanks to the volunteers, the participants, the partners and all the sponsors!

Save these dates!

November 14, 15 & 16, 2012



Next year's Symposium, our 10th, is shaping up to be equivalent to or better than last year's event!

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

Shredding and Compliance

by Armando D'Accordo

As you know by now, privacy issues and identity theft are a growing problem. I have written many articles and presented CPE classes regarding compliance, paper reduction and FTC compliance, among other topics. But like most people, I have not taken the issue to the next level—until now. With the help of some research, and a trusted colleague, I have assembled information regarding the destruction of items in both your personal and business life that could protect you, and your clients.

1. Your Garbage

Yes, garbage...Why? Because people do not shred bank statements and other important items as they should. Identity thieves know this and they sift through garbage looking for Personally Identifiable Information (PII).

2. Recycling

I recycle everything, but recently I was told to remove the labels off my prescription bottles because identity thieves will scour the recycle pail for PII.

3. Shredding *(Proper, compliant and smart shredding.)

What this all leads to is proper disposal of paper and confidential materials—in other words, shredding everything. The FTC says “scan it, shred it or toss it,” and it is more important to heed the warning than ever before.

Records Management professionals speak about the “Life Cycle” of a record or document, and identify specific stages, including:

- Creation
- Distribution and Use
- Storage and Maintenance
- Retention
- Archival Preservation (when required)
- Secure Destruction

Of all of these stages, arguably the least attention is paid to Secure Destruction of records to be disposed of at the end of their useful life, and this can have very real consequences.

**The easiest way to maintain
(and be able to prove) compliance
is to outsource your shredding.**

Proper records destruction is governed by an alphabet soup of regulations: HIPAA, SOX, GLB, FACTA, FERPA and more. The Fair and Accurate Credit Transactions Act (FACTA) law states that “any person who maintains or otherwise possesses consumer information for a business purpose” must properly destroy discarded consumer information by “taking reasonable measures to protect against unauthorized access or use of the information in connection with its disposal.” FACTA defines “reasonable measures” as “burning, pulverizing, or shredding of paper containing consumer information” or entering into “a

contract with another party engaged in the business of record destruction to dispose of material, specifically identified as consumer information, in a manner consistent with this rule.”

The Federal Trade Commission (FTC) has some very real penalties in place for violation of the Disposal Rule, but they pale in comparison to the teeth in the recent revisions to Health Insurance Portability and Accountability Act (HIPAA) Under the recently adopted Health Information Technology for Economic and Clinical Health Act (HITECH) provisions of the American Recovery and Reinvestment Act of 2009 (ARRA), HIPAA violation fines for improper records disposal are now assessed on a sliding scale, based upon what steps a regulated medical provider has taken to safeguard their records. Without written policies and procedures, proof of staff training, and proof of regular secure destruction best practices, a Provider can find him/herself in a state of “Willful Noncompliance.” Fines for Willful Noncompliance are mandatory, 10 times greater than for less egregious violations, and can go as high as \$1.5 million per year. A physical therapy practice in Texas has already been fined \$990,000, even though their disposal breach resulted in no known identity theft.

Also, as a result of these changes there is now a local “HIPAA Police.” Earlier this year the federal Office of Civil Rights conducted multi-day training for the States Attorney Generals on how to identify, investigate, and prosecute HIPAA violations. Under the HITECH strengthening of HIPAA, the State Attorneys General now have this authority. These rules do not just extend to the typical folders of formal patient records. Even incidental records are subject to HIPAA controls if they capture means of identifying a patient. So that classic pink “While You Were Out” phone message slip is now considered a HIPAA regulated document!

The easiest way to maintain (and be able to prove) compliance is to outsource your shredding. A National Association for Information Destruction (NAID) AAA-Certified secure destruction contractor should be able to provide locking collection containers for the office along with staff training, assistance with developing your formal records destruction policies, and regularly scheduled shredding service. Each shredding visit should result in a Certificate of Destruction so that you can prove a pattern of compliance over time.

Keep this in mind: Not all shredding companies meet these guidelines, and since HIPAA usually leads the way in such changes and regulation, I expect that the FTC and other governing bodies will follow their lead with regard to tougher enforcement and larger fines as time goes on.

Armando D'Accordo is a contributing writer to NCCPAP, an author and a small business owner in the CMIT Solutions system. Parts of this article were contributed by Steve Innerfield of Quality Shredding.

What Do I Need in My Workpapers to Support the Financial Statement I Am Working On?

by Frank Gallo, CPA

In my role of a peer reviewer I see the workpapers of many accountants. I often find that accountants seem to have forgotten the purpose of workpapers and some of the essentials of keeping workpapers. Here is a short review of what needs to be documented in accountants' workpaper files to support the financial statements that they have issued or reported on.

In December 2005 the Auditing Standards Board issued a Statement on Auditing Standards #103 – Audit Documentation. Under this standard the accountant is required to maintain documentation for all audit engagements so that an experienced auditor, having no previous connection to the audit, will understand the nature, timing and extent of audit procedures performed, the results of the audit procedures performed, the evidence obtained and the conclusions reached on significant matters.

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All workpapers must indicate the individuals who performed the work, when the work was completed, the person who reviewed the work and the dates reviewed. Each accountant who worked on the assignment needs to document the specific procedures performed, what the results of those procedures were and the conclusions reached with regard to the audit evidence obtained. This means that all workpapers should note why they are included in your workpapers and what conclusions were reached.

Effective for years ending after December 15, 2010, the AIPCA's Accounting and Review Services Committee issued a Statement on Standards for Accounting and Review Standard #19 Compilation and Review Engagements. When preparing a Review or Compilation engagement the accountant is now required to have certain documentation in his or her workpapers. SSARS #19 now defines the term "Review Documentation."

According to SSARS #19 the accountant should perform procedures designed to accumulate sufficient review evidence so as to provide a reasonable basis for giving limited assurance that there are no material modifications that should be made to the financial statements in order to be in compliance with Generally Accepted Accounting Principles or other relevant standards, such as an Other Comprehensive Basis of Accounting (OCBOA).

As part of the documentation for a review engagement the accountant is required to have a signed engagement letter, from the client, in his or her workpaper file. It is recommended that, if the accountant prepares multiple financial statements for the same entity, his or her should get an engagement letter at least once a year. The accountant also needs to document the documentation of inquiries of management, analytical procedures, review procedures, and any significant findings or issues. The accountant needs to include any communication with management, either oral or written, in his or her files. The accountant would also need to document any additional procedures performed in response to any significant unexpected differences arising from the analytical procedures performed. A signed representation letter, from the client, is also required. The representation letter should be obtained at the end of fieldwork.

When preparing a compilation report the accountant needs to prepare documentation in sufficient detail to provide a clear understanding of the work performed. Again, the accountant needs to have a signed engagement letter. There should be documentation of any significant findings, any communications with managements, either oral or written.

When the engagement is completed the files should be "closed." No further changes may be made to the workpapers. Workpapers should be kept for as long as is required by the accountant's CPA board or other government agency with jurisdiction. Any disposal of workpapers should be done in a way that does not compromise confidentiality.

If a practitioner has any questions about maintenance of workpapers, he or she should contact the peer-reviewer, malpractice carrier or ethics committee of his or her association.

Frank A. Gallo, CPA, MBA is the managing partner of Gallo & Company, CPA's LLP located in Jericho, NY. He has been in public accounting for more than thirty years and has expertise in audits, reviews and compilations. He serves on both the New York State Society of CPAs and NCCPAP's Peer Review committees.

Same-Sex Marriage, Civil Unions, and Domestic Partnerships Legislation Passes in New York State

by Alex Buchholz, CPA, MBA

In June 2011, New York State passed legislation that would allow the recognition of same-sex marriage. This new legislation now makes New York the largest state where *gay and lesbian couples will be able to wed*. While this is seen by many as an accomplishment in the gay-rights movement, it is also an opportunity for individual tax return preparers. This new legislation provides for some increased due diligence to better serve clientele impacted by the above. The checklist below assumes a scenario whereby the individual currently files as *single* and has no dependents. Other filing statuses are not covered in this piece and should be discussed with your individual tax return preparer.

The following short checklist is meant to provide direction in preparing clients and tax return preparers for the 2011 tax season. It is recommended that tax return preparers take the following into consideration:

❑ Reach out to clients now, informing them that, should they be married as of year-end (December 31), they need to file as *married* for purposes of New York State income tax returns.

❑ However, for federal tax purposes, a marriage is defined under Internal Revenue Service (IRS) Publication 555: Community Property to mean “only a legal union between a man and woman as husband and wife” and the word “spouse” refers only to an Internal Revenue Service “person of the opposite sex who is a husband or a wife.” *Therefore, since the United States government does not recognize same-sex marriages, clients will still have to file as single on their federal income tax return.*

❑ According to the New York State Department of Taxation and Finance: To complete your New York return you must recompute your federal income tax return (including all credit forms, schedules, and other attachments) using a married filing status, applying all the federal rules for married taxpayers. Don’t submit this *federal as if married* return to the IRS. Use it only to complete your New York return and keep it with your tax documents. (The New York State Department of Taxation and Finance, 2011)

❑ Inform clients that the individual standard deduction they may have taken in the past on their NYS income tax return is now going to be the married standard deduction. The standard deduction for 2011 has not been released as of the publication of this article.

❑ Tax return preparers may wish to advise clients concerning the amount of *state* payroll withholdings. Currently, they probably have *single* as their status. If they marry and do not change their status accordingly, the new couple may find themselves facing a substantial tax payment at year end as opposed to an anticipated refund.

❑ As same-sex couples will now have to recompute their fed-

eral income tax return using a *federal as if married* status, advise clients now to gather specific documentation relating to deductions. Examples of this may be charitable deductions, medical expenses, real estate and mortgage interest, union dues, and professional member dues. These items, when aggregated, may allow them to take an itemized deduction if it is in excess of the standard deduction. Since there are now two individuals involved, this may mean “two shoeboxes of receipts” as opposed to the customary “one shoebox.” Sufficient time to gather this documentation will allow the tax return preparer to maximize the potential refund on the NYS return.

❑ There may be individuals who decide to relocate to New York State to take advantage of this new legislation. If they secure employment prior to moving, this is an additional item to consider when preparing your client’s federal income tax return for 2011, which will then flow through to the state income tax return.

❑ Since there may be couples seeking to adopt or have children sometime in the near future, or those who already have children, the impact on this year’s income tax return as well as further tax planning should be taken into consideration.

❑ Clients should be made aware that, when filing as *married*, the income earned from both partners is aggregated. Therefore, certain tax credits that may have been taken in the past may no longer be applicable if the taxable income becomes in excess of a certain dollar limitation.

❑ Suggest to clients that they seek professional advice and guidance regarding tax planning for future years. This could not only relate to year-end taxes but to retirement and college planning as well.

This short checklist is merely a guide (by no means comprehensive) as to how the new legislation in New York State does necessitate further tax planning and consultation with clients impacted in order to better serve and minimize potential tax liability. It also serves as an opportunity—one which is billable—for tax return preparers and retirement advisors.

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Alex Buchholz is an Adjunct Associate Professor of Accounting at Brooklyn College.

Succession Planning and Implementation

by Edwin J. Kliegman, CPA; NCCPAP National Past President

Succession is a “many splendored thing” (as the song suggests). It means different things to different folks and is often approached with fear, anxiety, disappointment, trepidation and, rarely, pleasure.

Usually, a succession plan is not feasible for sole practitioners. A practice continuation arrangement with another practitioner, organization or committee is a method that should be considered by a sole practitioner.

Since most larger firms provide for planned retirement of partners and staff, this section will deal with succession in small- and medium-sized firms. Usually, a partnership agreement provides for the retirement, withdrawal and death of a partner in a matter-of-fact way. The provisions state the method and terms, but more often than not, little thought is given to planning for a succession.

Let’s discuss succession by retirement.

How do you prepare someone for retirement who has spent most of his or her entire adult life organizing and growing a practice? It is not uncommon to find that such a person has little interest outside of the practice. True, he or she might do some traveling, may have some hobbies, may be active in professional or outside organizations, but, his or her real interest is his or her “baby” (THE PRACTICE). Having spent years developing a clientele that is sometimes viewed as extended family, and meeting the challenges of daily practice, solving client’s problems (personal and business), and helping to grow the client’s business (as well as the practice), the prospect of leaving the excitement and the opportunities of practice becomes a daunting consideration.

Succession must be examined from two points of view—the retiree and the successor.

A recent situation involved a small practice: four partners, professional staff and clerical personnel. The “senior” partner was close to 70 years of age, the other three ranged from 38 to 50. Senior had established the practice in the mid 1950s. As the practice grew and the profession changed, Senior recognized that he needed help to run and increase the practice. Over a period of several years, the three younger partners joined the firm.

Currently, Senior was “cutting back,” the younger men believed. He came in late, left early, had turned over some of the day-to-day operation of the business to one of the younger men and spent most of his time “socializing” with his favorite clients. The other partners felt he was not pulling his weight and asked him to consider retirement. He demurred.

They made very attractive monetary offers and were greatly disappointed that they were not accepted. Unhappiness was rampant to the extent that the younger trio seriously contemplated leaving the firm, taking with them whatever clients would join them.

The solution to the difficulty was actually quite simple when one realized what the problem really was. Senior didn’t need the money that was being offered. He had accumulated suffi-

cient wealth so that, if he retired, he could live comfortably. The value of the practice, significant as it was, also was not important in the overall scheme of things, other than to enhance the value of his estate and provide Uncle Sam with additional estate tax revenue.

After all the years spent in starting, organizing, building and running the practice, Senior still wanted to feel needed, to continue to be part of the growth of his baby, to feel vital and important. As obvious as this seems, no one had looked at the situation in these terms. Once recognized, the trio assured Senior that they would be pleased to have him maintain his special relationship with the firm, keep his office, come and go as he pleased, and develop whatever contacts he enjoyed. Arrangements were made to transfer all management and client responsibilities to the other partners. The problems of succession disappeared.

The lesson to be learned from this example is that one must find the real reason(s) for the reticence to plan for succession, especially with the generation of men and women who entered the profession in the 1940s and 1950s. Most often, personal anguish and fear is the culprit. “What am I going to do with myself?” is the question repeatedly heard from some prospective retirees.

With the younger generation, quality of life has an entirely different perspective. They appear to face these opportunities earlier and are more interested in quality of life *now*, rather than upon retirement.

One must find the real reason(s) for the reticence to plan for succession, especially with the generation of men and women who entered the profession in the 1940s and 1950s.

The technical aspects of succession relate to dollars and sense. A cardinal rule is that the arrangements must be fair to all parties. The outgoing party (owner, shareholder, partner, etc.) must receive a fair return for leaving. The remaining partners must be given sufficient time to pay the retiree and they must be able to realize an immediate monetary benefit from the change.

What is “fair”? There are many factors to be considered, but mainly, the parties should be able to communicate candidly with each other as to their respective needs. Arriving at a formula that will enable the outgoing partner to live a respectable life, perhaps based on his average drawings over the prior three or four years, is paramount. The remaining parties must be able to pay the price comfortably and still realize immediate additional earnings, based on the foregoing. Needless to say, a revised business plan, which includes income and expense

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Succession Planning and Implementation (continued from page 11)

projections for the term of the payout, is a necessity. It should provide a clear indication of the firm's ability to meet its obligations.

An outside consultant or facilitator should be considered if the partners have difficulty communicating with each other in an unemotional, businesslike manner.

The same principles apply to almost every small, closely-held company as well. Find out the real needs of the prospective retiree. Recognize the desire to feel important and needed, even in retirement. Determine the real monetary requirements of all parties concerned. **Plan the succession!**

What About the Clients?

How do you advise clients of the change that is to take place? It is usually a good idea to "plant the seed" in sufficient time to give the successors ample opportunity to meet and begin to serve the clients. Usually, one year or a complete business cycle is sufficient time to complete the turnover. A good rule to remember is that when clients stop calling the retiring partner and calls the successor, you know that you have completed a triumphant transition.

There are many variations on this theme. Many practitioners are reluctant to "walk away" from the clients completely, fearing that the clients "need" him or her. In truth, it prolongs the agony and only serves to satisfy the ego of the retiree. It is very much like raising a child. At some point one has to let go. The sooner one realizes that the clients can and will do without you, the better it will be for all concerned. It is up to the retiring partner to make certain that he is always upbeat with reference to the successor.

Usually, one year or a complete business cycle is sufficient time to complete the turnover. A good rule to remember is that when clients stop calling the retiring partner and calls the successor, you know that you have completed a triumphant transition.

One of the easiest ways to assure a successful turnover is for at least two partners to be familiar with each client from the very beginning of the relationship. The clients should meet and know both partners, and from day one should be told that at least two members of the firm will be on the engagement. Of course, the clients must be assured that they will only be billed for one partner's time. The clients will have a greater sense of well-being knowing that, if for any reason, sickness, vacations, death or any other period of absence occurs, another partner will be available. Carrying this out to retirement or termination of a partner, succession becomes a relatively simple matter of fact. Retention of the clients is usually assured.

How Does One Select a Successor?

Depending on the size of the firm and the available pool,

selecting a successor may be more or less of a problem. Ideally, one would try to match up the personalities of the client with that of the successor. There is a natural reluctance on the part of the client to deal with anyone other than the principal he or she is used to. The withdrawing partner should be in the best position to select his or her successor, as it relates to the client. He or she should be able to match personalities and traits and suggest the best possible relationship.

One of the easiest ways to assure a successful turnover is for at least two partners to be familiar with each client from the very beginning of the relationship.

Remember that job number one is to keep the client (happy, if possible), but keep the client.

On occasion, succession creates an opportunity to elevate a staff person to partner. Extreme care must be exercised to promoting from within. Keep in mind that an excellent, capable employee does not necessarily translate into an excellent, capable partner. Not everyone has the entrepreneurial spirit. Without it, one should be very cautious about accepting the role of partner. Staff must be carefully evaluated in order to observe signs of the "spirit."

How Do You Train a Successor?

Having selected a successor, a number of factors come into play. The nature of the client, the degree of technical difficulties, the financial condition, and the personnel involved will determine the time and effort that will be spent in the transition effort. Under normal circumstances, little time will have to be devoted to technical matters. Work papers, files, and taxes will be reviewed and all questions will be resolved or discussed to bring the successor up to speed.

The major effort should be to make certain that the client/successor chemistry works well. For the first few months, both partners should attend all meetings and discussions with the client. The client should be assured that they will be billed for only one professional. Then the retiree will begin to fade away, become less accessible to the client. Should the client expressly request seeing the withdrawing partner, the wish would, of course, be granted. In the normal course of events, the new person will be called on more and more. As was indicated previously, when the phone calls come in for the successor, you know that you have completed a successful transition.

The Managing Partner

Most accounting firms today assign, select or designate a managing partner. Even a two-person firm can (or perhaps, should) have a person whose duties include the responsibility of overseeing the business of the practice.

How does one provide for the replacement of a managing partner in an accounting firm? Obviously, there are many elements to be pondered, not the least being the personalities of the people involved. Frequently, the issues revolve around

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struggling in terms of people concerns rather than financial considerations.

If the firm has a history of good, open communication skills between partners, the selection and transfer of authority can be easy. The partners will talk about the situation informally, well before any change is scheduled to take place, without bouts of ego and self interest. The future of the firm is preeminent and should always be in the forefront.

Training the New Managing Partner (MP)

So, the replacement is [s]elected. Is training needed? If so, how do you train him or her? We must assume that the new MP has had the opportunity to observe, has paid attention to the way the business is run and has given serious thought about his or her new position. Formal training is probably unnecessary. During the transition period (which should be determined by both old and new MPs) current, specific, and less obvious and public information will be disclosed. The new MP, as time goes by, will cast his or her imprint on the management of the practice, employing his or her style and manner of operation, consistent with the ever-changing conditions in the accounting profession.

Death Or Sudden, Long-Term Illness

All that we have discussed up to this point has dealt with succession by retirement or withdrawal, assuming that there is time for discussion and decision.

The situation is drastically changed when succession occurs because of the death or sudden, serious, long-term disability of a principal. Changes have to be made immediately. Clients and key contacts must be notified. Staff must be educated as to their standing in the new setup.

If the firm has prepared for the eventuality, then the plan is put into effect. If all clients have had the opportunity to meet one of the other principals of the firm over a period of years and have established some sort of comfort level with him or her, the notification will be easier. Immediate visitation and attention to each client is mandatory. Protecting the practice is the number one effort. Providing for replacement must begin and assurances as to proper settlements with the family should be undertaken as soon as possible.

The situation is drastically changed when succession occurs because of the death or sudden, serious, long-term disability of a principal.

Changes have to be made immediately.

The key to the continuation and survival of any business is its succession plan. Many people think of succession planning as part of the provisions to be made in the case of death or disability. It is equally important to plan for the continued growth of the business. The best time to formulate a succession plan is while all of the firm's partners are alive and well, and still active in the practice.

DO IT NOW!!!

NCCPAP / AICPA 10TH ANNUAL SCHOLARSHIP AWARDS

The Tenth Annual NCCPAP/AICPA Scholarship recipients were selected by the scholarship committee at our meeting in Boca Raton, Florida in January. Their names will be posted on the Website, along with selected passages from their essays. This scholarship program is a wonderful and much-appreciated way for us to share our enthusiasm and passion for our profession with the next generation. A special thanks to those NCCPAP members who made a voluntary contribution. Your support is greatly appreciated.

— Jeffrey Winer, CPA; Chair, Scholarship Committee



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CHAPTERS' CALENDAR OF EVENTS**FEBRUARY – MARCH – APRIL 2012****NASSAU / SUFFOLK, NEW YORK**

Contact: Chapter Office (516) 997-9500

Chapter Meetings:

Registration & Buffet Dinner – 5:30 p.m.; Seminar – 7:00 p.m.

Holiday Inn of Plainview, 215 Sunnyside Blvd., Plainview
(exit 46 off the L.I.E.)*Thursday, February 2, Chapter Meeting***FEDERAL TAX SEASON UPDATE** – 2 CPE credits (Tax)

On Parade Diner, 7980 Jericho Tpke., Woodbury

*Wednesday, February 29, 8 a.m. – 10 a.m.***ROCKIN AND ROLLIN – TAX SEASON
ROUNDTABLE** – 2 CPE credits (MAP)

On Parade Diner, 7980 Jericho Turnpike, Woodbury

*Thursday, March 1, Chapter Meeting***TAX SEASON ROUNDTABLE** – 2 CPE credits (Tax)*Wednesday, April 25, 8 a.m. – 10 a.m.***POST-TAX SEASON ROUNDTABLE** –
2 CPE credits (MAP)

On Parade Diner, 7980 Jericho Turnpike, Woodbury

LONG ISLAND EAST, NEW YORK

Contact: Chuck Pegler, CPA (631) 582-9090

E-mail: Chuck@PeglerCPA.com

*Tuesday, February 21, 5:30 p.m.***TAX SEASON ROUNDTABLE** – 2 CPE credits

Islandia Marriott, 3635 Express Drive North, Islandia, N.Y.

NEW YORK CITY, NEW YORKContact: Jay Rosenbaum, CPA (212) 594-4610, Ext. 28 for
information relating to proposed scheduling**WESTCHESTER/ROCKLAND, NEW YORK**

Contact: Chapter Office (914) 708-9404

DoubleTree Hotel, 455 South Broadway, Tarrytown

*Tuesday, February 7, 10 a.m. – 3 p.m.***IRS UPDATE** – 5 CPE credits*Tuesday, March 6, 5:30 p.m. – 9 p.m.***TAX SEASON ROUNDTABLE** – 3 CPE credits*April: Tax season hiatus***NEW JERSEY**

Contact: Fred Bachmann, CPA (973) 377-2009

E-mail: bachmanncpa@msn.com

Victor's Maywood Inn, 122-124 West Pleasant Ave, Maywood

Phone (201) 843-8022; E-mail: www.maywoodinn.com

6 p.m. – 8 p.m. – Dinner and Seminar

Call for information.

DELAWARE VALLEY

Contact: Ed Caine, CPA (610) 212-8978.

Meeting Location: Peppers Italian Restaurant,

239 Town Center Road, King of Prussia, Pennsylvania

*Tuesday, February 7, 6 p.m. – 8 p.m.***PRACTITIONERS' ROUNDTABLE** – 2 CPE Credits*March and April: Tax season hiatus***MASSACHUSETTS**

Contact: Ronald Tockman, CPA (781) 341-2400

or Jeffrey Winer, CPA (508) 879-0408

*Wednesday, February 1, 7:30 a.m. – 9:30 a.m.***TAX SEASON ROUNDTABLE** – 2 CPE credits

ADP Headquarters, 225 Second Avenue, Waltham

*March and April: Tax season hiatus***FLORIDA**

Contact: Neil Fishman (561) 369-3228

New Location! 1880 North Congress Avenue, #316,
Boynton Beach

8:45 a.m. – 10:45 a.m., Registration 8:30 a.m.

*Thursday, February 2***TAX ROUNDTABLE** – 2 CPE credits*March and April: Tax season hiatus***HOUSTON**

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How-To: Create Google Alerts to “Follow” Interesting Topics

by Deborah Buckley

Google Alerts are updates emailed to you of the latest relevant Google results (Web, news, blogs, etc.), based on your choice of query or topic. Google Alerts is a way for you to follow a topic of interest, stay in the know about your competitors and monitor your company’s brand.

Say, for example, that you want to monitor tax changes or reforms for corporations in 2012. You can enter one or a variety of keyword phrases you want to follow into Google Alerts.

For example:

- Corporate Tax Reform
- S-Corporation tax changes
- C-Corporation tax changes
- LLC tax changes

Google Alerts will go out and index the Internet, and send you an email with the latest news regarding that particular topic. To read the details on the data sent back to you, simply click on the topic link and you will be taken to the Web page where you can read the full article.

Some handy ways you can use Google Alerts for your business include:

- Monitoring a developing news story
- Keeping current on a competitor or industry
- Getting the latest update on an event
- Keeping tabs on tax developments at the IRS

Deborah Buckley is an Internet, social media marketing, technology and Web analytics subject matter expert with 15+ years of experience. She will help us learn how to use the Internet and technology to grow and manage our practices as well as help our clients.

If you have specific questions you would like her to answer you can submit your questions in an email to deb.buckley@gmail.com.

To create your Google Alerts, follow these steps:

1. Visit <http://www.google.com/alerts>
 You will see a page that looks like this:

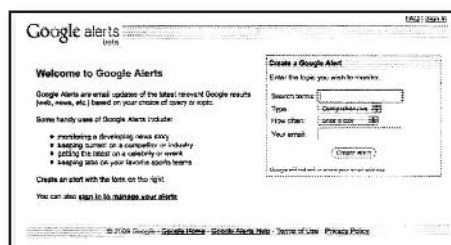


image credit: warrentdarrest

2. Enter the term for which you would like to receive alerts.
 Ex: Corporate Tax Reform
3. Choose the type of alert you would like to receive.
 For example, you may select news, blogs, discussion, etc.
4. Decide the volume of messages you would like to receive.
 How frequently would you like an email notification?
5. Lastly, select the email address where you would like to receive alerts.

These settings can be edited any time by simply visiting the Google Alerts page above and managing preferences.

Check out the helpful information on our Website
www.NCCPAP.org