November/December 2012 • Vol. 52, Issue 6

A publication of the Connecticut Society of Certified Public Accountants

Connecticut CPA

Advocacy. Community. Education.

The CTCPA Bylaws Vote Is Open

November 1 - December 15, 2012

Make your vote count.

www.ctcpas.org/bylaws

See page 5 for details.

<u>Asset Protection Coverage Exclusively for CTCPA Members!</u>

ENDORSED BY
CTCPA
Advocacy. Community. Education.

- Do you have a young driver in the house?
- A second home? Multiple vehicles? A dog?
- A swimming pool, trampoline or a recreational vehicle?
- Or do you serve on the board of a non-profit organization?

If you have any of these exposures , you should have a Personal Umbrella Insurance policy to protect your assets.

Underwritten by a nationally-known "A" rated carrier that has developed a best-in-class, extremely competitive priced, personal umbrella policy for CTCPA members.

Benefits of this program include:

- **Short online application (only 5 questions) or give us a call**
- **Guaranteed pricing by limit and no surcharges for youthful drivers or multiple vehicles**
- **Up to $10 Million of coverage available**
- **Unlike the umbrellas offered by other CPA associations, we <u>INCLUDE</u> coverage for Uninsured/Underinsured motorists**

SmithBrothers.
Be sure.

For more information visit:
www.smithbrothersusa.com/ctcpa
or call us at: 1-866-721-4272

paid advertisement

It's time to vote!

Online voting will take place from November 1 to December 15, 2012. Learn more about the proposed amendments and how to cast your vote. *page 5*

Features

Upcoming Programs and Events

Member Matters

CTCPA is Social

Have you heard what's happening online? Connect with us today!

www.facebook.com/ConnecticutCPAs
Looking to donate 2-4 hours a month? Earthplace, the Nature Discovery Center, is looking for a treasurer.

www.twitter.com/ConnecticutCPAs
Congrats to California on passing CPA mobility! CA is the 49th state to adopt a mobility law.

www.linkedin.com
Any Google+ users? I'm taking another look at Google+ since it doesn't seem likely that Google will be letting this one fade away.

www.ctcpas.org
Register for events, manage your membership, and get industry news at www.ctcpas.org.

November/December 2012

Connecticut CPA

A publication of the Connecticut Society of Certified Public Accountants

Connecticut CPA *(USPS #004 433) is published bi-monthly for dues paying members of the Connecticut Society of CPAs by the CTCPA, 716 Brook Street, Suite 100, Rocky Hill, CT 06067-3433. Periodicals postage paid at Rocky Hill, CT and at additional mailing offices. POSTMASTER: Send address changes to CTCPA, 716 Brook Street, Suite 100, Rocky Hill, CT 06067-3433.*

Editor's Note

Show Your CTCPA Pride!

When we launched our new CTCPA brand this spring, members contacted us to ask if they could get a copy of the logo for their websites, stationery, and business cards. I'm pleased to announce that the new "Member of CTCPA" logo is now available for members in good standing to download and display!

As a CTCPA member, you've agreed to adhere to a high professional and ethical standard. You help keep the state's organized CPA community strong. Make sure everyone knows you're a member – show your CTCPA pride!

Downloading the logo is easy. Just go to www.ctcpas.org/logo. (This is a members-only benefit, so you'll need to log in.) You'll see our complete usage guide and instructions to download the logo.

There are two versions of the logo:

"Member of CTCPA"

This version (with "member" singular) is for use for sole proprietorships or when referencing a single CTCPA member at a firm or company.

MEMBER OF
CTCPA
Advocacy. Community. Education

"Members of CTCPA"

This version (with "members" plural) is for use in instances where several partners/staff wish to identify themselves as CTCPA members.

MEMBERS OF
CTCPA
Advocacy. Community. Education

We've included a few different download options, including versions for web use and print. If you have questions or need the logo in a different format than what we've provided, please feel free to reach out to me at kirstenp@ctcpas.org and I'll be happy to get you the files you need.

See you next issue,
Kirsten

Kirsten

Kirsten Piechota, Managing Editor

The 2012 CTCPA Bylaws Vote Is Open

Vote Today!

By Kirsten Piechota, Managing Editor

Proposal #1

To restructure the CTCPA membership to comprise two main categories of membership: Certified (CPA) Member and Associate (non-CPA) Member.

Select individuals who would qualify to become Associate Members are accounting educators, enrolled agents, paraprofessionals, tax attorneys, and other staff who work under the supervision of a CPA and are sponsored by a Certified Member.

Proposal #2

To modernize the bylaws to reflect how the CTCPA functions administratively in the year 2012.

These changes seek to bring the bylaws in line with today's business environment.

Be informed. Be involved.

Vote online today at www.ctcpas.org/bylaws.

Learn more about the vote. ▶

Visit the CTCPA Bylaws Hub:
www.ctcpas.org/bylaws

Your vote is important. We need at least 10 percent of eligible members to vote in order for a vote to be considered valid. For an amendment to pass, the vote must carry a two-thirds favorable majority.

Visit www.ctcpas.org/bylaws to find everything you need to make an informed decision, including:

- A complete red-lined version of the bylaws showing the exact wording of the proposed changes.
- A "pros and cons" discussion of the proposed changes.
- A video presentation on the bylaws proposals by CTCPA President **Noelle Taddei**. (You can also download the PowerPoint presentation.)
- A printable information sheet (8.5" x 11") or informational poster for your office (11" x 17").
- Past *Connecticut CPA* articles on the bylaws vote.

The proposals are fully endorsed by 100 percent of the Board of Directors and the 25-member Advisory Council.

CTCPA President Taddei Embarks on Bylaws Speaking Tour

If you've attended a CTCPA event recently, you may have had the opportunity to hear about the bylaws vote firsthand from CTCPA President **Noelle Taddei**. Taddei has attended CPE sessions and meetings, and has even taken the show on the road to firms, giving her five-minute presentation about why she supports the proposed bylaws amendments.

It's not too late – we're still scheduling stops on the tour!

If your firm is interested in inviting Taddei or another CTCPA representative to speak at your firm, we're happy to accommodate your request throughout November and early December. Please submit your request to CTCPA Public Affairs Director **Mark Zampino** at markz@ctcpas.org or 860-258-0212.

CTCPA President Noelle Taddei (pictured at right) speaks at a recent BlumShapiro staff-wide seminar, sharing details about the upcoming bylaws vote.

Online Voting is Here!

In the most recent bylaws revision (December 2008), members voted overwhelmingly (87 percent) to conduct future bylaws votes via electronic ballot. Accordingly, the 2012 vote will be exclusively online. No more tearing out ballots to fold, tape, and return by mail (and no more paper cuts!). You'll also help save a tree and some postage.

Each voting member with an email address listed in our database will receive voting information via email. With a simple click, you'll be able to follow a link to cast your vote.

Don't have an email address or don't want to wait?
You can simply visit www.ctcpas.org/bylaws from November 1 to December 15 to cast your vote.

Here's a preview of the ballot, waiting for you *today* at www.ctcpas.org/bylaws:

CTCPA
Advocacy. Community. Education.

Bylaws Amendment 2012

There are two proposals. Please select "Yes" or "No" to cast your vote for each.

The ballot will remain open through December 15, 2012.

1. You're required to enter your name so we can verify you are a voting member.

*Name (required to verify you are a voting member of the CTCPA):

2. If you know your member ID number, please enter it. It's not required.

Member ID Number (if known):

A brief summary of each proposal is below, but should you wish to read more, these resources may be helpful:

- Pros and Cons of Both Bylaws Proposals
- CTCPA Bylaws (red-lined copy showing proposed changes)

3. Select your votes on the two proposals.

Proposal #1:

To restructure the CTCPA membership to comprise two main categories of members: Certified (CPA) Member and Associate (non-CPA) Member.

Select individuals who would qualify to become Associate Members are accounting educators, enrolled agents, paraprofessionals, tax attorneys, and other staff who work under the supervision of a CPA and are sponsored by a Certified Member.

- Yes
- No

Proposal #2:

To modernize the bylaws to reflect how the CTCPA functions administratively in the year 2012.

These changes seek to bring the bylaws in line with today's business environment.

- Yes
- No

4. Click on "Vote" and your vote will be recorded. That's all there is to it!

Vote

Opinion

Political Focus: Why We Need to Zoom In on the State

By Michael S. Hill, CPA

Election seasons often focus on the major national races, and 2012 is no exception. Presidential and congressional races receive the vast majority of media coverage, diminishing the perceived importance of state elections. Ironically, state legislature elections can be just as (if not more) important in their impact on constituents' daily lives and the business environment. Laws passed by the Connecticut General Assembly governing tax and regulatory policy significantly impact CPAs' practices and the clients they serve.

State Elections Matter

State elections are extremely important in Connecticut for two reasons. First, there is great potential for change in the political climate, as the entire General Assembly is up for re-election every cycle. Combine the lack of attention that state races garner with the lower levels of voter turnout – the result is that elections are often decided by slim margins. Consequently, small groups can have a meaningful impact on the political process through their involvement. The Connecticut General Assembly is particularly ripe for turnover this year; in addition to the entire assembly being up for election, between the House and Senate, there are 28 seats without incumbents running.

Second, Connecticut has a biannual budget process and the new legislature will be adopting the budget for fiscal years 2014-2015. Despite recent substantial increases in taxes and fees, the state is projected to end the 2012 fiscal year with a sizeable deficit. As a result, the process of developing the 2014-2015 budget will undoubtedly include debate over the size and scope of government, especially as it relates to taxation and regulation.

These are critical issues to CPAs and their clients, as they directly relate to the affordability and ease of operating a business in Connecticut. The state needs to seriously address its debt and deficit without damaging the already compromised competitive business climate of the state.

Debt and Deficit Solutions

Long-term debt and deficit solutions require sound tax and regulatory policy. Taxation and regulation that promote economic growth and a competitive business environment should be based on three principles: neutrality, stability, and simplicity.

Neutrality

Neutrality fosters growth by allowing capital to flow efficiently. The current tax code is filled with measures that attempt to influence the taxpayer's activities. Various deductions and credits influence a broad array of personal and business issues ranging from debt versus equity financing to what type of employee benefits a business might offer.

Regulations can be especially troublesome for small businesses. Many regulations are riddled with exceptions and finely detailed clauses, forcing business owners to spend unproductive time analyzing compliance. Many business owners keep staffing under a certain threshold to avoid requirements or to qualify for a special program. A lack of neutrality distorts economic decisions and encourages malinvestment, thereby distorting the broader economy over the long-term.

Stability

Stability in the tax and regulatory system is vital, because without it, long-term plans are difficult to formulate. The past few years have been more unstable than usual, with a variety of temporary provisions enacted in response to Connecticut's fiscal problems. Short-term measures often make the situation worse. They create unpredictability, making strategic planning troublesome and increasing investment risk.

Stability and predictability are also important to the state's budgeting process. Our budgetary problems are in large part due to structural problems with the tax code. The state bases revenue estimates on sources that are difficult to accurately project. A large proportion of our population's income comprises variable and unreliable sources such as capital gains, dividends, and interest. Interest income, for example, continues to be overestimated, as Federal Reserve Chairman Ben Bernanke recently announced that the Federal Reserve extended the time period it intends to hold short-term interest rates near zero at least through mid-2015. The state budget also relies on estimated bonus income from financial sector employees, which has varied greatly in recent years.

Simplicity

Simplicity allows for efficacy of the tax code and regulations enacted. Excessive complexity increases the cost of compliance both monetarily and in terms of time consumed. This results in fewer resources being available for productive activities.

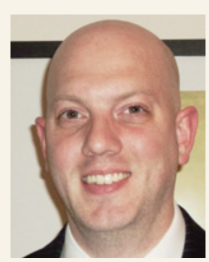
Additionally, simplicity increases the fairness of tax and regulatory systems. It ensures higher compliance and avoids costs borne by the state associated with enforcement. Simplicity is a function of neutrality and stability, systematically increasing competitiveness and economic growth.

Moving Forward

Taxation and regulation that follow these three principles will create a more competitive business environment and attract investment. There are a number of ways to ensure these principles are considered in the legislative process. First, we must advocate the importance of continuously clarifying rules and streamlining processes. Second, any proposed tax laws and regulations should be examined and benchmarked against extremely high standards. The costs versus benefits of all actions should be carefully considered in all circumstances to ensure changes are truly in Connecticut's best interest. We must guard against the impetus that the state must constantly do "something" in every case. Poorly conceived rules and regulations are often worse than none at all.

CPAs and their clients need to keep in mind the tremendous influence state taxes and regulations have on the state's businesses. Equally important to remember is the ability constituents have to make a meaningful impact on the state legislative process due to the relative lack of attention the political process often receives at this level. Generally Assembly seats are sometimes decided by only a handful of votes.

We should all work on a grassroots level to educate our local officials about how regulations impose barriers and challenges to starting, developing, and operating a business in Connecticut. The small business community in our state has the ability to meaningfully impact the tax and regulatory climate to ensure neutrality, stability, and simplicity and thereby help address both the immediate and long-term impacts of Connecticut's debt and deficit problems.



Michael S. Hill, CPA is a senior accountant at Harper & Whitfield in Farmington.

*He can be reached at msandersonhill@gmail.com or 630-398-*9903.

Wanted:

CPAs Willing to Share Financial Know-How

Small Businesses ‘SCORE’ with Help

By Caitlin Q. Bailey O’Neill, Assistant Editor

SCORE Division Director **Peter Stack** has been helping small businesses and entrepreneurs for 16 years, but one moment and client jumps to mind instantly as a “favorite.”

The client was a young man starting a homecare business. He had a viable business, Stack remembers, and a good marketing background – but he couldn’t understand the financial reports he was being given by his accountant.

After a successful meeting muddling through the finances, the entrepreneur thanked his counselors and got up to leave.

“Are you making any money?” Stack asked.

The young man hesitated. “Do you have a minute?”

Absolutely, Stack responded.

“I’m not sure,” the business owner admitted.

Several years and countless sessions with career counselors at SCORE later, Stack reported, “business is booming and it’s a solidly profitable business.”

What is SCORE?

“Our goal, at a fundamental level, is to help people start and grow businesses,” said New Haven SCORE Chairperson **Pat Sanders**, who’s currently president emeritus at Post University and a professor there.

SCORE, a nationwide nonprofit supported by the U.S. Small Business Administration, boasts more than 13,000 volunteers and 364 local chapters (including seven in Connecticut).

The mission? Help aspiring entrepreneurs start and grow small businesses.

The tools? Free counseling, workshops, and mentoring provided by experienced professionals willing to share their experience and knowledge on everything from bookkeeping and business plans to marketing and social media.

“We really hold their hands throughout the whole process,” Sanders said of her volunteers. “People who start businesses rarely have the funds for experts and resources, which we offer free of charge.”

“We have a great group of volunteers – people with years and years of

Connecticut Chapters of SCORE

Fairfield County SCORE
www.scorenorwalk.org
111 East Ave., Norwalk
203-831-0065

Greater Bridgeport SCORE
http://greaterbridgeport.score.org
230 Park Ave., Bridgeport
203-450-9484

Greater Hartford SCORE
www.hartfordscore.org
330 Main St., 2nd. Fl., Hartford
860-240-4700

New Haven SCORE
http://newhaven.score.org
20 Church St., New Haven
203-865-7645

Northwest Connecticut SCORE
http://northwestconnecticut.score.org
Northwest Connecticut
Chamber of Commerce
333 Kennedy Dr., Torrington
860-482-6586

Southeastern CT SCORE
http://southeasternconnecticut.score.org
Old Saybrook Shopping Center
665 Boston Post Rd., Old Saybrook
860-388-9508

Western Connecticut SCORE
http://westernconnecticut.score.org
Danbury City Hall
155 Deer Hill Ave., Danbury
203-794-1404

"Our goal, at a fundamental level, is to help people start and grow businesses."

New Haven SCORE Chairperson Pat Sanders
President Emeritus, Post University

wonderful experience they can bring to our clients."

While programming tends to vary from chapter to chapter, many of the initiatives are the same and revolve around short workshops covering business basics and more in-depth topics. Several of the Connecticut chapters also offer new business owners a five-class certification program entitled "Simple Steps for Starting a Business."

How can CPAs help?

One of the most critical components of starting a business is the financial element – a skill set often lacking. Volunteers with financial know-how are desperately needed to teach basic business workshops and counsel SCORE clients.

"I'm amazed what people don't know about how to do financials and keep books," Sanders marveled, supporting Stack's anecdote. "We ask them to do a 12-month cash flow and their eyes glaze over. But this is so important!"

Two years ago, Sanders had a booth at a shoreline Chamber of Commerce event. She struck up a conversation with the CPA across the aisle: CTCPA President-elect **Camille Murphy**, partner of Bailey Murphy + Scarano in Branford. Murphy, who frequently teaches financial literacy to students, jumped at the chance to run a small, 20-minute workshop.

Murphy now teaches that workshop once a month, to an eager group of approximately 15 aspiring entrepreneurs.

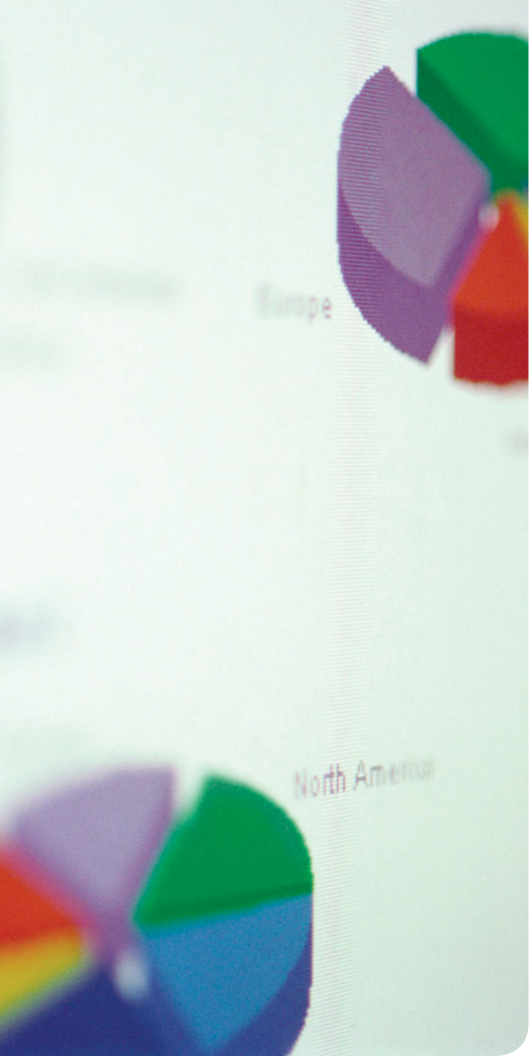
"They ask lots of questions, but they're easy questions," Murphy shared. She offers her pupils a free one-hour consultation if they have further questions … and yes, she has gotten new clients out of her presentations!

"They really need us," she continued. "This is such a basic presentation to a very grateful crowd. It's a great way to get experience public speaking – a friendly crowd and a simple topic!"

CTCPA President **Noelle Taddei**, who teaches alongside Sanders at Post University, shares Murphy's ▶

(continued)

> *"In today's economy, people really need help not just starting a business, but surviving."*
>
> **CTCPA President Noelle Taddei**
> Associate Professor of Accounting, Post University



enthusiasm for SCORE's mission and urges CTCPA members to consider getting involved.

"This is an opportunity to volunteer in a different way," Taddei explained. "Sometimes, we just cut the check. This is an opportunity to help people with our skill sets … In today's economy, people really need help not just starting a business, but surviving."

How can I get involved?

SCORE needs your financial knowledge and a small time commitment – for Murphy, that comes down to just a nine-slide presentation and less than an hour a month. (Murphy is happy to share her presentation with other CTCPA members; if you'd like to check out the PowerPoint, email cmurphy@baileymurphycpa.com.)

Not sure if you're a good fit for the program? All workshops are free, so you can check out an event at a local chapter (see sidebar on page 10) to get a feel for the information covered – and the many questions from an enthusiastic group of new and future business owners.

"After a session, the clients are like students," Sanders laughed. "They don't want to leave! They're so grateful for the help."

For more information, visit SCORE online at www.score.org.

Must-Have Apps

Top Picks from the CTCPA Technology Committee

From July through September, the Technology Committee's monthly Tech Breakfasts delved into smartphone apps that can make your life easier, healthier, safer … and sometimes, just more fun. Check out the group's top picks.

Amazon Mobile
iPhone, Android, BlackBerry
Search Amazon.com for product details and reviews – and even make purchases quickly and easily.

Calorie Counter
iPhone, Android, BlackBerry
Log calorie intake by voice or the swipe of a barcode.

Cardstar
iPhone, Android
Consolidate your membership and loyalty cards with one app.

Flashlight
iPhone, Android, BlackBerry
Use your device as a flashlight in a pinch.

GasBuddy
iPhone, Android, BlackBerry
Find the cheapest gas on the go.

IMDb
iPhone, Android
IMDb (the Internet Movie Database) will stop arguments over who was in that movie.

INRIX Traffic
iPhone, Android, Blackberry
INRIX uses data points to plot current traffic and your best route anywhere; you can also share your route and estimated arrival time.

iTap
iPhone, Android
Remote into your desktop from anywhere. (Another popular remote desktop option is Splashtop.)
BlackBerry version: Remote Desktop

Kindle Reader
iPhone, Android, BlackBerry
Read magazines, books, and more on your device – and thanks to Amazon's Whispersync technology, you'll never lose your page regardless of what device you're on.

LastPass
iPhone, Android, BlackBerry
Only remember one password! Store all of your passwords in one secure location – and log into any of your stored password-protected websites using one strong, secure password.

Lemon Wallet
iPhone, Android
Make a "digital back-up" of your wallet, storing cards, receipts, coupons, and more.

Microsoft OneNote
iPhone, Android
Jot your on-the-go ideas using Microsoft Office's note-taking app.
BlackBerry version: Evernote

OpenTable
iPhone, Android, BlackBerry
Make and confirm a restaurant reservation instantly!

OurGroceries
iPhone, Android, BlackBerry
Manage your grocery list – sync with other family members' smartphones to make sure your list is up-to-date!

Pandora Radio
iPhone, Android, BlackBerry
Create free personalized radio stations that only play music you'll love.

PaperKarma
iPhone, Android
Take yourself off junk mail lists with just one photo.

Redbox
iPhone, Android
Find and reserve movies at your local Redbox kiosk instantly.

RedLaser/ShopSavvy Barcode Scanners
iPhone, Android
Scan the barcode of the product you're considering purchasing – these apps will search to make sure you're getting the best price.
BlackBerry version: Sccope

SafeWallet
iPhone, Android, BlackBerry
Keep all of your passwords and online identities safe and secure – in one place.

ScoreMobile
iPhone, Android, BlackBerry
Never miss your favorite team's score!

Shoeboxed Receipt Tracker
iPhone, Android
Turn a pile of receipts into digital data for effortless expense reporting, accounting, bookkeeping, and tax preparation.

Shazam
iPhone, Android, BlackBerry
Identify any song playing and even purchase it!

TripIt
iPhone, Android, BlackBerry
This travel organizer turns all of your confirmation emails – for flights, hotels, rental cars, and more – into a digital itinerary you can easily share with friends and family.

UPS Mobile
iPhone, Android, BlackBerry
Manage your shipments on the go – from creating shipping labels to tracking your packages.

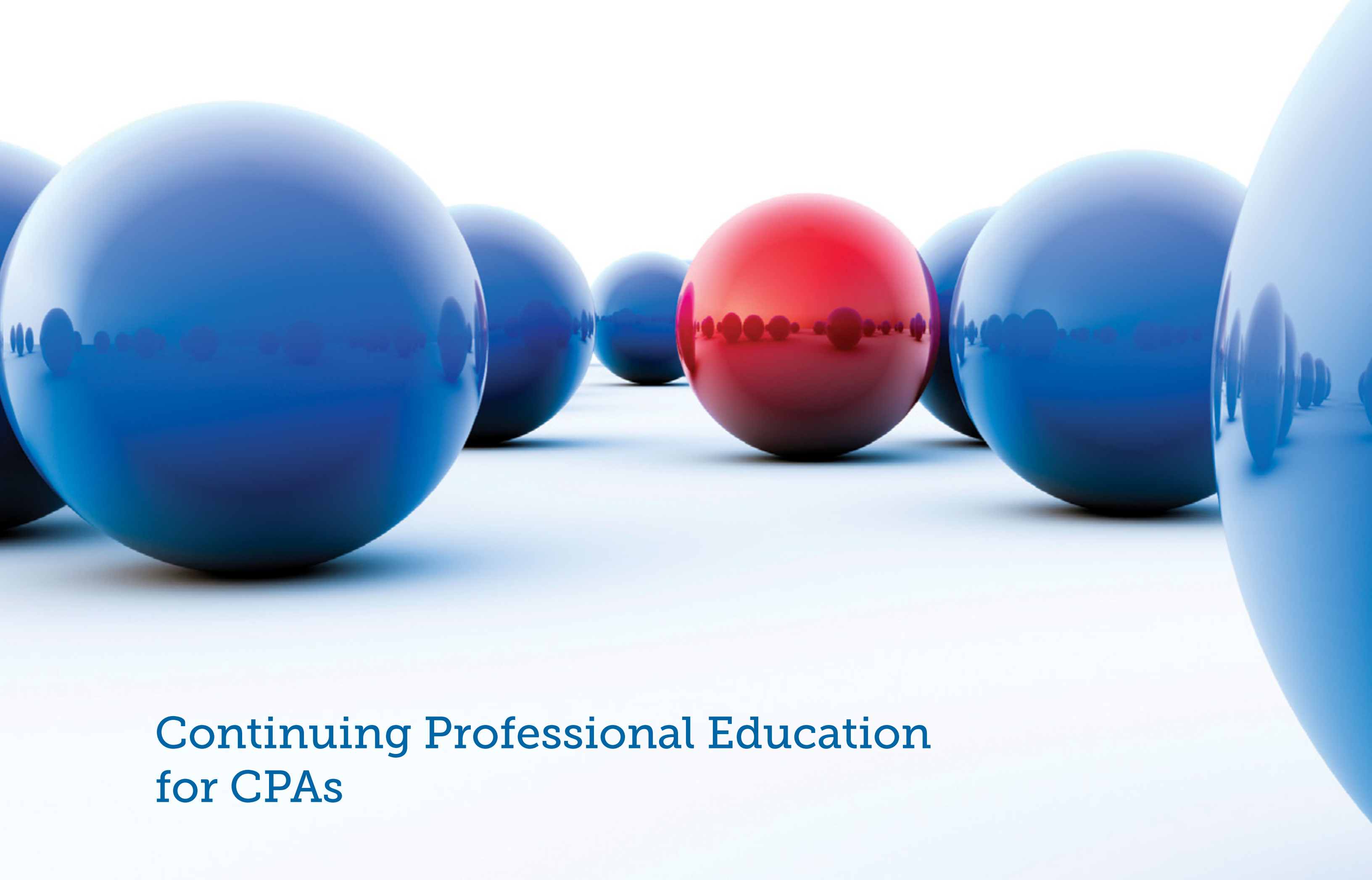
The Weather Channel
iPhone, Android, BlackBerry
Get the most accurate and relevant weather forecast and information at your fingertips.

Yelp
iPhone, Android, BlackBerry
Read reviews from other consumers on restaurants, bars, cafes, and more.

Chat With The Techies!

Drop in for free advice from the technology gurus of the Technology Committee at an upcoming Technology Breakfast Roundtable.

Find dates and times on page 22 or at www.ctcpas.org/techbreakfast.



Continuing Professional Education for CPAs

Surgent McCoy's Federal Tax Camp

Date: December 10, 2012 **Express Code:** SATC

Location: Plantsville **CPE Credit Hours:** 8

Both business and individual clients will be affected by all of the tax changes set to occur in 2013, requiring that the tax advisor practice extensive tax planning in 2012. Not only will you be updated on the most important tax issues that require your attention, but this course will also review the major trends and changes in the case and regulatory law. Included is full coverage of all tax changes together with continuing coverage of healthcare and estate and gift tax reform.

Instructor: Jack Surgent, CPA

Standard Fees	Early Bird Fees*
$285 Member	$250 Member
$385 Nonmember	$350 Nonmember

*Early Bird fee good through 11/25/2012.

2012 Advanced Individual Income Tax Workshop

Date: January 7, 2013 **Express Code:** AIITW-A

Location: Trumbull **CPE Credit Hours:** 8

In this course, we review current-year developments, recurring problems, and planning ideas. Using a combination of humor and examples, we will review tax developments that affect 2012 individual income tax return preparation and 2012 individual income tax planning. We will also review the major areas of individual income taxation to fine-tune practitioners for tax season.

Instructor: Walter H. Nunnallee, Esq., CPA

Standard Fees	Early Bird Fees*
$310 Member	$275 Member
$410 Nonmember	$375 Nonmember

*Early Bird fee good through 12/26/2012.

New! = New course = eMaterials available = Recommended for CFP credit = Recommended for Yellow Book credit

2012 Advanced Individual Income Tax Workshop

Date: January 8, 2013 **Express Code:** AIITW-B

Location: Plantsville **CPE Credit Hours:** 8

In this course, we review current-year developments, recurring problems, and planning ideas. Using a combination of humor and examples, we will review tax developments that affect 2012 individual income tax return preparation and 2012 individual income tax planning. We will also review the major areas of individual income taxation to fine-tune practitioners for tax season.

Instructor: Walter H. Nunnallee, Esq., CPA

Standard Fees	Early Bird Fees*
$285 Member	$250 Member
$385 Nonmember	$350 Nonmember

*Early Bird fee good through 12/26/2012.

2012 Advanced Corporate/Business Income Tax Workshop

Date: January 10, 2013 **Express Code:** ACITW

Location: Plantsville **CPE Credit Hours:** 8

In this course, we review current-year developments, recurring problems, and planning ideas. Using a combination of humor and examples, we will review tax developments that affect 2012 return preparation and 2012 tax planning for corporate and other business taxpayers. We will also review the major areas of corporate and business taxation to fine tune practitioners for tax season.

Instructor: Walter H. Nunnallee, Esq., CPA

Standard Fees	Early Bird Fees*
$285 Member	$250 Member
$385 Nonmember	$350 Nonmember

*Early Bird fee good through 12/26/2012.

The Main Events

November 27, 2012 – **New location!**
Federal Tax360°
CTCPA Education Center, Rocky Hill

November 28, 2012 – **New date and location!**
State Tax360°
Four Points Sheraton, Meriden

November 29, 2012
Employee Benefit Plans Conference
CTCPA Education Center, Rocky Hill

December 10, 2012
Surgent McCoy's Federal Tax Camp
Aqua Turf Club, Plantsville

January 7, 2013
2012 Advanced Individual Income Tax Workshop
Marriott, Trumbull

January 8, 2013
2012 Advanced Individual Income Tax Workshop
Aqua Turf Club, Plantsville

January 10, 2013
2012 Advanced Corporate/Business Income Tax Workshop
Aqua Turf Club, Plantsville

Surgent McCoy's 2012 Annual Tax Planning Guide for S Corporations, Partnerships, and LLCs

Date: December 7, 2012 **Express Code:** TPGS

Location: Rocky Hill **CPE Credit Hours:** 8

As long as LLCs, partnerships, and S corporations form the backbone of many CPAs' practices, in-depth knowledge of all tax aspects of these entities is essential. The purpose of this practical course is to focus on planning issues in creating, operating, and liquidating S corporations, partnerships, and LLCs.

Instructor: J. William Harden, Ph.D., CPA, ChFC

Standard Fees	Early Bird Fees*
$285 Member	$250 Member
$385 Nonmember	$350 Nonmember

*Early Bird fee good through 11/22/2012.

December 2012

3	Surgent McCoy's Handbook for Mastering Basis, Distributions, and Loss Limitation Issues for S Corporations, LLCs, and Partnerships
4	The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns
5	Preparing Individual Tax Returns for New Staff and Para-Professionals
6	Surgent McCoy's 1040 Tax Season Survival Guide
7	Loscalzo's Compilation and Review Essentials: Rules for Local Practitioners
7	Surgent McCoy's 2012 Annual Tax Planning Guide for S Corporations, Partnerships, and LLCs
10	Surgent McCoy's Federal Tax Camp
11	Accounting Methods: 130 Options for Federal Income Tax Reporting
12	Loscalzo's Accounts Payable Fraud: Overlooked Schemes and How to Detect and Prevent Them
12	IRS Practice and Procedure: Audits, Appeals, Assessment, Settlement, and Collection
13	Advanced Technical Tax Forms Preparation: LLCs, S Corporations, and Partnerships
14	Loscalzo's Accounting and Auditing Update *(Afternoon Session)*
14	Loscalzo's Professional Ethics for Connecticut CPAs *(Morning Session)*
14	Advanced Technical Tax Forms Preparation: Form 1040 Issues
17	Loscalzo's Step by Step Guide to Compliance Auditing: A Gateway to Efficiency
17	Hot IRS Tax Examination Issues for Individuals and Businesses
18	Loscalzo's Not-for-Profit Auditing Made Easy
18	Strategies and Tactics in the New War Against Higher Individual Taxes
20	Loscalzo's Frequently Asked Questions in GAAP Financial Statements *(Morning Session)*
20	Loscalzo's Planning Cost Efficient and Effective Audits *(Afternoon Session)*

Accounting Methods: 130 Options for Federal Income Tax Reporting New!

Date: December 11, 2012 **Express Code:** AMTR

Location: Rocky Hill **CPE Credit Hours:** 8

Every CPA who provides tax services to business clients must understand and know how to evaluate accounting methods in order to respond to changing accounting standards and business methods.

Instructor: Richard Wright, CPA

Standard Fees	**Early Bird Fees***
$285 Member	$250 Member
$385 Nonmember	$350 Nonmember

*Early Bird fee good through 11/26/2012.

IRS Practice and Procedure: Audits, Appeals, Assessment, Settlement, and Collection

Date: December 12, 2012 **Express Code:** IPP

Location: Rocky Hill **CPE Credit Hours:** 8

Learn how the IRS examination process works, how to present issues to the appeals division, and options for paying deficiencies. This program covers everything from the initial examination notice to submission of an offer in compromise.

Instructor: Richard Wright, CPA

Standard Fees	**Early Bird Fees***
$285 Member	$250 Member
$385 Nonmember	$350 Nonmember

*Early Bird fee good through 11/27/2012.

Advanced Technical Tax Forms Preparation: LLCs, S Corporations, and Partnerships

Date: December 13, 2012 **Express Code:** ATFB

Location: Rocky Hill **CPE Credit Hours:** 8

This course helps experienced staff in planning productivity and avoiding costly mistakes when dealing with flow-through entities such as S corporations, LLCs, and partnerships.

Instructor: Susan Smith, CPA

Standard Fees	**Early Bird Fees***
$285 Member	$250 Member
$385 Nonmember	$350 Nonmember

*Early Bird fee good through 11/28/2012.

New! = New course = eMaterials available = Recommended for CFP credit = Recommended for Yellow Book credit

Hot IRS Tax Examination Issues for Individuals and Businesses

Date: December 17, 2012 **Express Code:** EXIB

Location: Rocky Hill **CPE Credit Hours:** 8

Recently, the IRS has dramatically ramped up its examination of individuals and small business taxpayers. Learn the high-audit-risk areas and ways to help clients survive an IRS audit with little or no change.

Instructor: William F. Marutzky, LL.M., J.D., MS, CPA, CFE

Standard Fees
$285 Member
$385 Nonmember

Early Bird Fees*
$250 Member
$350 Nonmember

*Early Bird fee good through 12/2/2012.

Preparing C Corporation Tax Returns for New Staff and Paraprofessionals

Date: January 14, 2013 **Express Code:** PCTR

Location: Rocky Hill **CPE Credit Hours:** 8

This course is a great foundation to introduce new preparers to tax rules related to business returns. It is a hands-on, practical course in filling out most tax forms, with extra emphasis on form changes due to new tax law.

Instructor: Jonathan Ingber, CPA

Standard Fees
$285 Member
$385 Nonmember

Early Bird Fees*
$250 Member
$350 Nonmember

*Early Bird fee good through 1/2/2013.

The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns

Date: January 17, 2013 **Express Code:** PLPS-B

Location: Rocky Hill **CPE Credit Hours:** 8

This unique course enables the practitioner to learn in one day how to prepare S corporation, LLC, and partnership tax returns.

Instructor: Barbara S. Dwyer, CPA

Standard Fees
$285 Member
$385 Nonmember

Early Bird Fees*
$250 Member
$350 Nonmember

*Early Bird fee good through 1/2/2013.

Preparing Individual Tax Returns for New Staff and Paraprofessionals

Date: January 18, 2013 **Express Code:** PITR-B

Location: Rocky Hill **CPE Credit Hours:** 8

New staff will receive practical, hands-on experience to become familiar with most tax forms. This course covers the latest tax law changes, making it essential for your new staff.

Instructor: Barbara S. Dwyer, CPA

Standard Fees
$285 Member
$385 Nonmember

Early Bird Fees*
$250 Member
$350 Nonmember

*Early Bird fee good through 1/3/2013.

The Complete Guide to the Preparation of Form 1041

Date: January 30, 2013 **Express Code:** 1041-C

Location: Rocky Hill **CPE Credit Hours:** 8

Tax compliance issues for fiduciary entities are sometimes confusing to practitioners due to the fact that many lack experience in this area. This course provides the practitioner with a practical understanding of the issues involved in preparing the U.S. Income Tax Return for Estates and Trusts (Form 1041).

Instructor: Arthur J. Werner, J.D., M.S.

Standard Fees
$285 Member
$385 Nonmember

Early Bird Fees*
$250 Member
$350 Nonmember

*Early Bird fee good through 1/15/2013.

The Complete Guide to Preparing Forms 706 and 709

Date: January 31, 2013 **Express Code:** 706X

Location: Rocky Hill **CPE Credit Hours:** 8

Tax compliance issues at death are sometimes confusing to practitioners because many lack experience in this area. This course provides you with a practical understanding of the issues involved in preparing the federal estate tax return, Form 706; the federal gift tax return, Form 709; and the decedent's final federal income tax return, Form 1040.

Instructor: Arthur J. Werner, J.D., M.S.

Standard Fees
$285 Member
$385 Nonmember

Early Bird Fees*
$250 Member
$350 Nonmember

*Early Bird fee good through 1/16/2013.

January 2013

7	2012 Advanced Individual Income Tax Workshop (Trumbull)
8	2012 Advanced Individual Income Tax Workshop *(Plantsville)*
9	Professional Staff Growth Level 1
10	2012 Advanced Corporate/Business Income Tax Workshop
14	The Complete Guide to the Preparation of Form 1041
14	Preparing C Corporation Tax Returns for New Staff and Paraprofessionals
15	Effective and Efficient Senior-Level Review of Individual Tax Returns
17	The Complete Guide to Preparing Limited Liability Company, Partnership, and S Corporation Federal Income Tax Returns
18	Preparing Individual Tax Returns for New Staff and Paraprofessionals
30	The Complete Guide to the Preparation of Form 1041
31	The Complete Guide to Preparing Forms 706 and 709

Visit www.ctcpas.org for more classes.

Loscalzo's Frequently Asked Questions in GAAP Financial Statements (Morning Session)

Date: December 20, 2012 **Express Code:** MMFAQG

Location: Rocky Hill **CPE Credit Hours:** 4

This program uses a question-and-answer format to discuss real practice questions that have been raised by Loscalzo clients. Participants will be able to recognize issues, resolve emerging practice problems, and address problems before they arise.

Instructor: Robert F. Schapperle, CPA, MB

Standard Fees	**Early Bird Fees***
$170 Member	$150 Member
$220 Nonmember	$200 Nonmember

*Early Bird fee good through 12/5/2012.

Make it eight! Save $50 by registering for the morning **and** afternoon session under express code LMM1220.

Loscalzo's Step-by-Step Guide to Compliance Auditing: A Gateway to Efficiency

Date: December 17, 2012 **Express Code:** HGCA

Location: Rocky Hill **CPE Credit Hours:** 8

Following a step-by-step workshop format, this course addresses the changes to the Government Auditing Standards with the issuance of the 2011 Yellow Book and A-133 Audit Guide related to sampling and evaluating deviations noted in testing. It also discusses the AICPA's new practice aids on internal control and the Schedule of Federal Awards (SEFAs), SAS 117 on Compliance Auditing, and SAS 119 Supplementary Information.

Instructor: Allen L. Fetterman, CPA

Standard Fees	**Early Bird Fees***
$285 Member	$250 Member
$385 Nonmember	$350 Nonmember

*Early Bird fee good through 12/2/2012.

Loscalzo's Not-for-Profit Auditing Made Easy

Date: December 18, 2012 **Express Code:** NFPME

Location: Rocky Hill **CPE Credit Hours:** 8

Audits of not-for-profit organizations can be challenging. Not-for-profits have their own specific accounting principles, giving rise to different audit issues. Many small- to mid-size not-for-profits lack sophisticated accounting personnel, causing challenges in the auditor's understanding of internal controls and assessment of risk. In addition, the integration of a financial statement audit with the requirements of Government Auditing Standards and OMB Circular A-133 adds another layer of complexity. This course will help you plan and perform audits for small- to mid-size not-for-profits as efficiently as possible.

Instructor: Allen L. Fetterman, CPA

Standard Fees	**Early Bird Fees***
$285 Member	$250 Member
$385 Nonmember	$350 Nonmember

*Early Bird fee good through 12/3/2012.

New! = New course   = eMaterials available   = Recommended for CFP credit   = Recommended for Yellow Book credit

Loscalzo's Accounts Payable Fraud: Overlooked Schemes and How to Detect and Prevent Them

Date: December 12, 2012 **Express Code:** FRAUDAP

Location: Cromwell **CPE Credit Hours:** 8

Learn how to identify varieties of AP-related fraud schemes damaging organizations of all kinds (especially small businesses and nonprofits) and determine how shrewd insiders abuse the AP process to embezzle funds for years before being detected. This program enables you to quickly recognize the red flags of AP fraud in a client's operations and financial records and will assist you in providing cost-effective anti-fraud controls to protect against the growing army of fraudsters both inside and outside organizations.

Instructor: Robert F. Schapperle, CPA, MBA

Standard Fees	**Early Bird Fees***
$285 Member	$250 Member
$385 Nonmember	$350 Nonmember

*Early Bird fee good through 11/27/2012.

Professional Staff Growth Level 1

Date: January 9-11, 2013 **Express Code:** PSG1

Location: Rocky Hill **CPE Credit Hours:** 24

This course provides an outstanding foundation for future growth in public accounting by focusing on what partners in local or regional accounting firms really expect their staff accountants to be able to do. It develops individuals' workpaper preparation skills for audits, reviews, and compilations. It covers: local firm engagements and assignments, keys to success in public accounting, workpaper preparation, wrapping up the workpaper file (completing the assignment, typical statement presentation, and disclosure issues), time management (improving "chargeable" time, efficiency and productivity), checklists and other quality control documentation, and a comprehensive audit case study preparing the workpapers for a "real" client.

Instructor: Jack Ellovich, CPA

Standard Fees	**Early Bird Fees***
$585 Member	$550 Member
$685 Nonmember	$650 Nonmember

*Early Bird fee good through 12/25/2012.

CTCPA CPE Registration Form

Mag2012

Check one: ❒ CTCPA Member # __________ *(Pays member fee)*

❒ Member of _____ State CPA Society – Member ID# _________ *(Pays member fee)*

❒ CPE Subscriber *(Pays member fee)*

❒ Nonmember *(Pays nonmember fee: member fee plus $50 on four-hour courses; member fee plus $100 on eight-plus hour courses.)*

Note: If selecting eMaterials, you must provide an email address. You will receive a link to download your materials one week before the course date. Program cancellations will not be allowed once the link to your eMaterials has been sent. EMaterials are available only on courses with the following symbol.

Name ____________________

Firm ____________________

Address ____________________

City/St/Zip ____________________

Phone ____________ Fax ____________

Email ____________________

Note: The Early Bird discount is applicable if the registration, including payment, is received by the CTCPA on or before the noted expiration date.

Express Code(s) ____________________

Course Date ____________ ❒ Morning Session ❒ Afternoon Session

Location ____________________

❒ EMaterials (where available, please subtract $10 from registration fee.)

Special Needs ____________________

Course Fee $__________ Method of Payment: ❒ Check ❒ MC, Visa, or AmEx

Credit Card # ____________________

Expiration Date ___________ CVV Code __________

Cardholder's Address ____________________

Cardholder's Name ____________________

Cardholder's Signature ____________________

Duplicate this form for additional registrations. Make checks payable to CTCPA. Mail together with this form to:
CTCPA – 716 Brook Street, Suite 100, Rocky Hill, CT 06067-3433
CTCPA CPE phone: 860-258-4800, ext. 109 **Fax registrations with credit card to:** 860-571-6830

Register online! It's quick. It's easy. www.ctcpas.org.

Keeping Up with Committees and Interest Groups

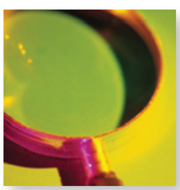
News | Knowledge | Networking | All Members Welcome!

Reserve Your Place!

Go to www.ctcpas.org/committeemeetings to register for any meetings listed on this page.

Questions? Contact Membership Activities Coordinator Phyllis Roche at phyllisr@ctcpas.org or 860-258-0216.

Houston Putnam Lowry, Esq., a chartered arbitrator with Brown & Welsh – Attorneys at Law – Business Lawyers, presents "Practice Book Update for Financial Experts: Expert Testimony Pitfalls for the Unwary" as part of the Valuation, Forensic, and Litigation Support Group Dinner series on Wednesday, September 12 at the CTCPA Education Center in Rocky Hill.



Valuation, Forensic, and Litigation Support Group Dinners

CTCPA Education Center
716 Brook Street, Suite 100
Rocky Hill, CT 06067

The Role of Experts in Bankruptcy Avoidance Actions

Wednesday, November 7, 2012

Speakers: **Ilia M. O'Hearn**, CPA, Esq. (a CTCPA member) and **Gregory W. Nye**, Esq., Bracewell & Giuliani

This program will provide an overview of bankruptcy laws concerning fraudulent conveyances and preferences, and the critical role financial and valuation experts play in avoidance action litigation. The speakers will discuss the controversial bankruptcy case, In re TOUSA. The TOUSA case defied lender expectations, but provides valuable insights into the risks debtors, lenders, and their experts now face in bankruptcy court.

Cost: $25; includes dinner
Wine and Mingling: 5:00 - 6:00 p.m.
Dinner and Program: 6:00 - 7:30 p.m.
CPE Credit Hours: 1

Technology Breakfast Roundtables

Get some expert advice from members of the Technology Committee in a fun, relaxed atmosphere.

No registration necessary. Members purchase their own breakfasts.

Thursday, November 15, 2012
8:00 a.m.
Pat's Kountry Kitchen, Old Saybrook

Thursday, December 20, 2012
8:00 a.m.
Riverdale Diner, Shelton

Thursday, January 17, 2012
8:00 a.m.
New York Pickle Deli, Rocky Hill

Meetings Featuring Technical Speakers

The New Probate Court Rules of Procedure: What Accountants Need to Know

Friday, January 11, 2013

Sponsored by the Trust, Estate, and Gift Taxation Committee

Speaker: **Judge Paul J. Knierim**, Office of the Probate Court Administrator

A major overhaul of the procedural rules for the Probate Courts becomes effective on July 1, 2013. Designed to improve uniformity among courts and simplify administrative procedures, the revised rules will significantly change probate practice in many areas. This session will focus on provisions that are pertinent for accountants working in the trust and estate field, with particular emphasis on the new rules governing fiduciary accounting and decedents' estates and trusts.

CTCPA Education Center, Rocky Hill
8:30 a.m. - 9:30 a.m.
CPE Credit Hours: 1

Healthcare Financial Management Association and CTCPA Hold Joint Conference

As part of CTCPA's commitment to form synergistic relationships with a diverse group of professionals across specializations and practice areas, the CTCPA recently held a joint conference with the Healthcare Financial Management Association. The program, "Responding to Governmental Audits," focused on audit processes and current issues, operationalizing a hospital system's response to payor audits, and preparing and responding to payor audits.

Let's Work Together!

Are you affiliated with another professional organization whose specialization might be a good fit for a joint event or workshop with CTCPA members?

Please contact CTCPA Membership Director **Julie Carroza** at juliec@ctcpas.org or 860-258-0218 to discuss your ideas.

Members-Only Meetings

Your CTCPA membership earns you an invitation to exclusive complimentary meetings.

All meetings listed on this page are from 8:30 to 10:30 a.m. and offer two CPE credit hours.

Reserve Your Place!

Go to www.ctcpas.org/membermeetings to register for sessions and find more details.

Questions? Contact Membership Activities Coordinator Phyllis Roche at phyllisr@ctcpas.org or 860-258-0216.

Fairfield Personal Financial Planning Group

Series sponsored by Paychex

Easton Public Library
691 Morehouse Road, Easton

Next program:

Estate Tax Planning from a Financial Planner's Perspective
Thursday, November 15, 2012

Speaker: **Richard B. Freeman**, Round Table Services

Coming up:

May 23, 2013
July 25, 2013
September 26, 2013
November 21, 2013

Easton CONNection

Easton Public Library
691 Morehouse Road, Easton

Next program:

Time Strategies for Getting Organized
Thursday, December 13, 2012

Speaker: **Michael W. O'Reilly**, Paradigm Associates

Coming up:

January 24, 2013
April 25, 2013
June 20, 2013
August 22, 2013
October 24, 2013

Torrington CONNection

Northwest Connecticut Chamber
333 Kennedy Drive, Torrington

Next program:

Sales Tax Issues with Respect to Construction Contracting
Wednesday, November 14, 2012

Speaker: **Scott Sebastian**, Esq., Robinson & Cole

Coming up:

May 22, 2013
July 17, 2013
September 18, 2013
November 20, 2013

Rocky Hill CONNection

Series sponsored by Smith Brothers Insurance

CTCPA Education Center
716 Brook Street, Suite 100, Rocky Hill

Next programs:

Cost Segregation and Construction Cost Auditing
Thursday, November 15, 2012

Speaker: **Mark de Stefanis**, CCA, SCSP, Construction Cost Recovery

Employer's Strategies for Healthcare Reform
Thursday, December 13, 2012
Speakers: **Thomas C. Grant**, CLU, ChFC, CLTC and **Brian P. Keigan**, CPA, PFS, MBA, and **Michael V. Lewis**, RHU, MW Financial Group

Coming up:

July 26, 2013
August 23, 2013

The Friday Focus for Members in Industry

Series sponsored by Smith Brothers Insurance

CTCPA Education Center
716 Brook Street, Suite 100, Rocky Hill

Next programs:

Latest Updates in Best Practices for Retirement Plan Fiduciaries
Friday, November 16, 2012

Speakers: **Stuart Herskowitz** and **Rodger K. Metzger**, H & H Consultants

Legal and Tax Issues for Small Business
Friday, December 21, 2012

Speaker: **Clifford Ennico**, Esq. Law Offices of Clifford R. Ennico

Coming up:

January 18, 2013
February 15, 2013
March 15, 2013

Electronic Materials Are Here!

The meetings on this page will now feature eMaterials.

Prior to each meeting, registrants will receive a link to a PDF of the course materials via email. Please print or download the materials to your laptop/digital device and bring them with you to the meeting.

Printed materials will no longer be available.

It's Just LIFE

A program for professional women.

LIFE Covers Networking, Building a Book of Business

At the September 2012 It's Just LIFE dinner program, speaker **Susan Powers** of Sandler Training discussed the psychology behind communication and shared her proven process to use networking to develop new client relationships.

"Susan was excellent. She kept the presentation interesting, engaging, and relevant," raved one attendee. "Awesome presentation – very informative and interesting" said another.

>> View more photos at www.ctcpas.org/LIFE.

Don't miss these upcoming It's Just LIFE programs!

Wear-to-Work Fashion Show

Let's get together for a fun-filled evening of fashion, food, and good company.

Wednesday, November 7, 2012
Somerset Square, Glastonbury

Cocktails at Max Amore: 5:30 - 7:00 p.m.

Fashion Show at Ann Taylor: 7:00 - 8:00 p.m.

Cost: $35 for CTCPA members, $40 for nonmembers

Each attendee is asked to bring one or more articles of gently used business attire to donate to local charitable organizations that help women in need develop professional wardrobes.

sponsored by

ANN TAYLOR

What's Cooking

Join us for one, two, or three of our upcoming cooking classes designed to help you make great, healthy food without all the fuss!

Chef's Equipment Emporium, Berlin
5:30 - 8:00 p.m.

January 9, 2013 – Quick and Healthy Meals
(perfect for tax season!)

May 8, 2013 – Appetizers and Desserts That Impress
(without eating up too much time)

June 19, 2013 – Five-Ingredient Meals

2012 ETF Golf Tournament

It was a crisp, sunny start for the 18th Annual **Educational Trust Fund Golf Tournament** (sponsored by Robert Half), held on Monday, September 24 at The Country Club of Waterbury. Participants enjoyed a beautiful autumn day on the links in addition to a delicious buffet luncheon, on-course refreshments, cocktails and hors d'oeuvres, dinner stations and dessert, and raffle prizes and awards. Each player received an interactive golf-themed desk accessory for their participation.

All proceeds from the tournament are used to fund CTCPA Educational Trust Fund scholarships.

The tournament was coordinated by the 2012 Golf Tournament Committee: **Curtis J. Audibert**, **Bernhard F. Bruder**, **Nicholas DaPaz**, **Charles J. Frago**, **Joseph P. Germain Jr.**, **Richard H. Gesseck**, **Thomas Goldfuss III** (chair-elect), **Gregory A. Lainas**, **Steven P. LeFebvre, John A. MacLean**, **Beth A. Moran-Berry**, **Stephen T. Newman**, **Michael L. Notarangelo** (chair), **Ross Riskin**, **Presley T. Rodricks**, **Ralph J. Takala**, and **Heather K. Ziegler**.

The committee appreciates everyone's participation and support of this worthwhile event. We look forward to seeing you at next year's tournament on September 23, 2013 at The Farms in Wallingford!

>> View more photos at www.ctcpas.org/photos.

Tournament Results

First Place – Low Gross (143)
Doug Brown, Marchant DeVilliers,
Steve Paulone, Tom Rees

First Place – Low Net (118)
Kevin Larsh, Larry Marsiglio,
Sean Riegler, Gary Sweet

Second Place – Low Net (119 Card Match)
Al Fino, Mike Regan,
Robert Vendig, Chuck Zwecker

Third Place – Low Net (119 Card Match)
Matt Candiloro, Mike Crompton,
Bill Kennedy, Steve Newman

Fourth Place – Low Net (122)
Guy Giantonio, David Paquette,
Jason Paquette, Tom Wholley

Closest to the Line
Ryan Sutton

Closest to the Pin
John Snellman (11' 3")

50/50 Raffle Winner
Marchant DeVilliers




Tournament Sponsor

Robert Half

Cocktail Hour Sponsor

StanleyBlack&Decker

Cart Sponsor

FARMINGTON BANK
You've come to the right place

On-Course Beverage Sponsor

ESPN

Lunch Sponsor

People's United Bank

Tee/Green Sponsors

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CohnReznick
Deloitte
Dworken, Hillman, LaMorte & Sterczala
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Grant Thornton
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- Michael Weinshel

Special Thanks

Agway
The Country Club of Waterbury
Edu4Retirement and Mike Callahan
ESPN
The Farms Country Club
Grant Thornton
Mike Hill, ESPN Sportscaster
Perricone MD
PricewaterhouseCoopers
StanleyBlack&Decker
Thule
Timex

With sincere appreciation to Bob Olivieri and CTCPA Past President Jim Smith for their efforts in remembrance of Frank Frago at the 50/50 hole.

CTCPA Winter Coat Drive

November 14 - December 14, 2012

We know you've got one...

That winter coat you never wear, pushed to the back of your closet.

Free up some closet space and donate it!

Start collecting now!

Collect coats in a central location at your office. Encourage staff and clients to join in! You can download and print a participation poster at www.ctcpas.org/nyp.

Schedule your pick-up

CTCPA will pick up the items from November 14 to December 14, 2012.

To schedule your pick-up, please contact Alicia Strong at 860-258-0217 or alicias@ctcpas.org.

In the neighborhood?
You can also drop off donations at the CTCPA office from 8:30 a.m. - 4:30 p.m. Monday-Friday.

We're organizing a coat drive to help those in need during the cold winter season.

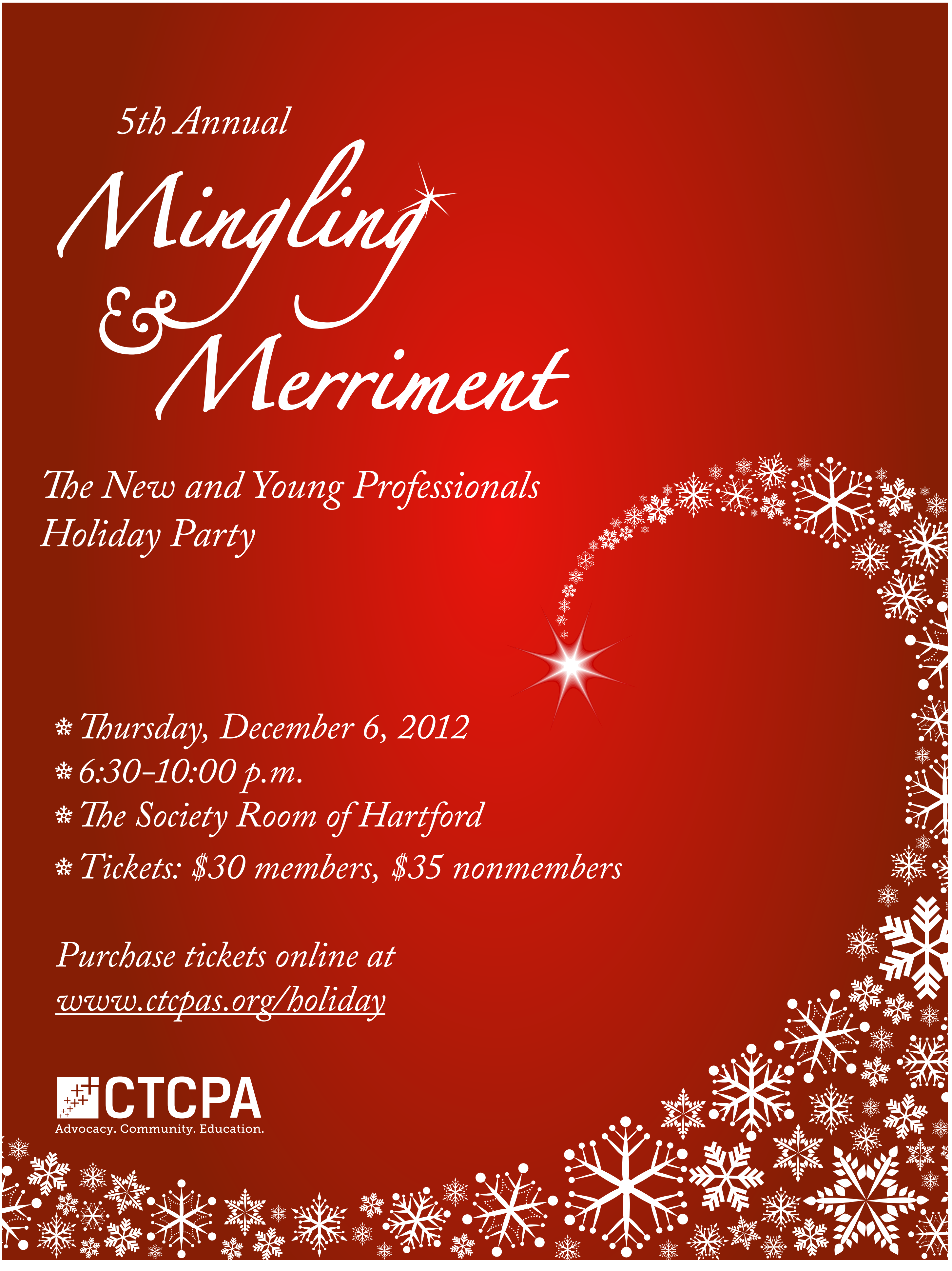
We're looking for new or gently-used coats in all sizes (for children and adults). Coats will be distributed to shelters throughout Connecticut.

Join the New and Young Professionals Group!

Participants enjoy a break at the recent New and Young Professionals WhirlyBall night. Turn the page to see more photos of the fun, and then join us for our next event!

The New and Young Professionals (NYP) Group was formed to create a new, more recognizable group of leaders within the CTCPA in hopes of generating more involvement among the younger accountants and CPAs in Connecticut.

To learn more about these events or to join the New and Young Professionals Group, please visit www.ctcpas.org/nyp.


5th Annual
Mingling & Merriment
The New and Young Professionals Holiday Party
Thursday, December 6, 2012
6:30–10:00 p.m.
The Society Room of Hartford
Tickets: $30 members, $35 nonmembers
Purchase tickets online at www.ctcpas.org/holiday
CTCPA
Advocacy. Community. Education.

New and Young Professionals News

▲ WhirlyBall ▶

The new and young professionals had a blast in September playing this cross between bumper cars, lacrosse, and basketball at WhirlyBall East Coast in Enfield!

▼ Habitat for Humanity Build

A dozen CTCPA new and young professionals recently lent a hand to one of Hartford Habitat for Humanity's largest projects: the 16-unit South Marshall Street build.

◀ First-Time Homebuyers Seminar

Attendees got some great expert tips geared toward people navigating the homebuying process for the first time. Speakers included Realtor **Ken White** of Prudential Connecticut Realty, **Cynthia DeStefano** of Smith Brothers Insurance, Home Inspector **Bill Rourke** of Tiger Home Inspections, and **Steve Kornfeld** of Farmington Bank. The program was sponsored by Smith Brothers Insurance.

>> View more at www.ctcpas.org/photos.

Welcome, New Pledges!

Pledge Candidates

Sara Burke, BlumShapiro
29 South Main St., West Hartford

Krysten Hurwitz, Friedberg, Smith & Co.
855 Main St., Bridgeport

Patrik Kovac, Barron, Yanaros & Caruso
160 Silas Deane Hwy., Wethersfield

Brittany M. Mills, Barron, Yanaros & Caruso
1160 Silas Deane Hwy., Wethersfield

John R. Rolleri, Michael J. Knight & Co., CPAs
1499 Post Rd., Suite 1040, Fairfield

Nicole R. Verderame, McGladrey & Pullen
1 Church St., New Haven

Student Pledges

Paul K. Amuzu of Bridgeport
Southern Connecticut State University

Samantha N. Carbone of Enfield
Eastern Connecticut State University

Pengfei Duan of Bridgeport
University of Bridgeport

Sambina Farese of Oakville
Southern Connecticut State University

Stephanie Filippetti of Mystic
Bentley University

Luciana M. Flynn of Oakdale
Eastern Connecticut State University

Peter Golik of South Windsor
Central Connecticut State University

Michael King of South Windsor
Southern New Hampshire University

Jason Kwok of Branford
University of Connecticut

Rachel M. Liberty of Windsor Locks
University of Saint Joseph

Kyle Manzolino of Wolcott
Central Connecticut State University

Matthew McCarthy of Bridgeport
Baruch College

Victoria McFarlane of West Haven
University of New Haven

Nola McLaughlin of Unionville
Central Connecticut State University

Martin Mezza of Norwalk
University of New Haven

Join today at www.ctcpas.org/pledges

Anso Michel of Trumbull
Post University

Corey D. Newton Jr. of Hartford
American International College

Sean G. Packard of West Hartford
University of Connecticut

Nga Pham of Norwich
University of Texas of San Antonio

Courtney RamosCotto of Vernon
University of Saint Joseph

April M. Rollett of Torrington
University of Connecticut

Jason Salas of Enfield
Central Connecticut State University

Senol Umer of Waterbury
Post University

Juan Veliz of Waterbury
Post University

Chia-Kang J. Wang of Newington
Central Connecticut State University

Sara E. Weller of Waterford
Central Connecticut State University

Pledge News

Patrik Kovac and **Sara Burke** have joined Dworken, Hillman, LaMorte & Sterczala in Shelton as staff accountants in the firm's accounting and auditing department.

Whittlesey & Hadley in Hartford promoted **Katie Collamore**, **Patrick Devine**, and **Evan Proulx** to audit seniors.

Heather M. Young, a senior accountant at Meyers, Harrison & Pia in New Haven, passed the CPA Exam.

Advisory Council, Board, New and Young Professionals Explore Tomorrow's CTCPA

What would the CTCPA of tomorrow look like to you?

Members of CTCPA Advisory Council, Board of Directors, and their guests recently spent a morning answering tough questions like this and more during the September Advisory Council meeting.

The Advisory Council comprises 25 members representing a cross section of the membership, with about half representing a committee or interest group and the remaining serving as members-at-large. Advisory Council and Board of Directors members invited more than a dozen new and young professionals from their firms and organizations to take part in the session.

Armed with flip charts, Post-Its, and Sharpies, nine groups teamed up to take a fresh perspective on tried-and-true membership programs and explore new paths to tomorrow's CTCPA.

Stay tuned to see some of the exciting new programs resulting from ideas generated at the workshop!

Let's Hear it for Our Workshop Participants!

Members of the 2012-2013 Advisory Council

Members of the 2012-2013 Board of Directors

Our New and Young Professional Guests

CAAS Corner

965 East Main St.
Meriden, CT 06450-6006

203-235-2333, ext. 7146
ctcaas@hotmail.com

CAAS is Seeking Tax Clinic Volunteers

CAAS has already received several calls from individuals seeking accountants to participate in tax clinics for the 2012 tax year. The clinics CAAS supports are all for low-income individuals; an increasing number focus on people eligible for the Earned Income Tax Credit.

Our volunteers work as tax preparers and tax return reviewers. Clinic sites vary from small local organization facilities to libraries, schools, and "super sites" where large numbers of volunteers are available to serve clients on an appointment or walk-in basis. (Most CAAS sites use scheduled appointment times.)

For sites collaborating with the IRS Volunteer Income Tax Assistance (VITA) program, laptop computers are provided and Taxwise software is used. Volunteers for those sites can receive training on Taxwise at several locations and times during December and January. A short certification test is available on at the IRS.gov website (under the VITA link).

As of press time, it appears that there will be clinics in Hartford, Bristol, Middletown, New Britain, New Haven, and North Branford. Most will start the last week in January or the first week in February and run through the first part of March. Most clinics involve Saturday morning sessions; others also include some weeknights. CAAS is flexible with the number of events and hours of volunteer participation. It is not necessary to participate in all periods offered.

Our volunteers find the experience rewarding; they clearly add value to the clinic sites and to the service provided to the clients.

If you would like to participate in these programs at any level or need more information, please contact CAAS.

Thank You for Your Support!

Many thanks to all of you who checked the box and made a donation in support of CAAS on the 2012-2013 CTCPA dues invoice. In addition to volunteer work, your financial support helps keep the program running.

Welcome, New Members!

We're pleased to welcome the following individuals to membership:

Paul T. Alaimo, CPA
Saslow Lufkin & Buggy
10 Tower Ln., Avon

Stephen E. Burke, CPA
Day Kimball Healthcare
320 Pomfret St., Putnam

Jessica L. Glynn, CPA
PricewaterhouseCoopers
185 Asylum St., Hartford

Brittany L. Heffernan, CPA
McGladrey
1 Church St., New Haven

Katelyn Husser
PricewaterhouseCoopers
185 Asylum St., Hartford

Michael N. Kleinschmitt, CPA
McGladrey
1 Church St., New Haven

David H. Lathrop, CPA
ESPN
383 Middle St., Bristol

Geraldine A. Marchessault, CPA
Payroll Express
2389 Main St., Glastonbury

Gregory E. Morrow, CPA
KPMG
Stamford Square, Stamford

Ryan S. Parent
Beers, Hamerman & Company
234 Church St., 14th Fl., New Haven

Andrew M. Royston
Deloitte
Two World Financial Ctr.
New York, NY

Allen I. Skott, CPA
590 Holly Dale Rd., Fairfield

Daniel J. Thibodeau, CPA
85 Debbie Dr., South Windsor

Jeffrey Turano, CPA
Northeast Utilities
107 Selden St., Berlin

Michael A. Vienneau
180 Stagecoach Cir., Milford

David M. Walker, CPA
Comeback America Initiative
211 State St., Ste. 401, Bridgeport

James L. Wilhelm
Michael J. Knight & Co., CPAs
1499 Post Rd., Ste. 1040, Fairfield

Richard A. Yuris, CPA
166 Randolph Rd., Middletown

¿Habla Español?

We frequently receive requests from members of the public seeking a CPA who speaks Spanish, and we currently don't have any members we can recommend. If you or an associate is fluent in Spanish (or any other foreign language), please let us know so we can help the public get in touch with you. Contact Membership Coordinator **Liz Frazza** at lizf@ctcpas.org or 860-258-0220. Gracias!

Do you have multiple CTCPA members at your firm?

Streamline dues payments with firm invoicing!

CTCPA has a new feature to help you streamline the dues process if there are multiple members at your firm. Instead of collecting multiple invoices, cutting multiple checks, or reimbursing employees individually, simply sign up for firm invoicing!

You'll get a single "firm invoice" listing all members at your firm, and you'll also have the opportunity to clean up your firm's roster and update our records to indicate anyone who has joined or left your firm.

Even if you've already paid this year's dues (thank you!), we can get you set up now so you'll be good to go next year. There is no company size requirement – even a firm with two members can request a firm invoice. To learn more or sign up, contact **Liz Frazza** at lizf@ctcpas.org or 860-258-0220.

Before firm invoicing. *After firm invoicing!*

Member News

Professional Activities

Duane Sauer, a division director at Robert Half International in Hartford, appeared as a guest speaker for an October business and professional communications class at the University of Hartford on "The Employment Interview from The Employer's Perspective."

Thomas F. Scanlon, a financial advisor in the Manchester office of Raymond James Financial Services, recently completed the Advanced Estate Planning Institute at the Raymond James Institute of Finance.

Kenneth J. Pia Jr., a partner at Meyers, Harrison & Pia in New Haven, has been elected as a member of the American Society of Appraiser's Business Valuation Discipline Committee.

Joel M. Kosovsky, member/owner of KPS & Company, Certified Public Accountants & Consultants in West Hartford, was recently surveyed by the AICPA as part of the AICPA's National CPA Financial Planning Insights Panel. The panel consists of 300 CPAs with the Personal Financial Specialist (PFS) credential.

The following members are serving on the American Society of Women Accountants Connecticut Chapter Board of Directors: President – **Holly Ryan** of Holly Ryan, CPA in Avon; Vice President – **Sandra Pierog** of Whittlesey & Hadley in Hartford; Treasurer – **Virginia Hilton** of Whittlesey & Hadley; and Director – **Ivy Zito** of Encore Optics in South Windsor. In addition, **Michelle Spence** of Meyers, Harrison & Pia in New Haven is the organization's auditor and **Jenna Bennetti** of Whittlesey & Hadley is the Scholarship Chairperson.

Meyers Brothers Kalicka recently invited local business owners to its Holyoke headquarters to hear a presentation from Dr. Michael Klein, author of *Trapped In The Family Business*.

Members in the Media

Joseph Natarelli, national construction industry leader and partner-in-charge of the Marcum New Haven office, was featured in the WSJ.com article "Commercial Construction Seeing Slow Recovery."

John M. DelGrego, a managing director at Meyers, Harrison & Pia in New Haven, authored "Properly Pricing Businesses in Divorce Proceedings" for the *Connecticut Law Tribune*.

Public Service

Carolyn Kurth, director of forensic accounting, auditing, and consulting at Sheptoff, Reuber & Co. in Glastonbury, was named treasurer of the Professional Women in Construction's Connecticut chapter.

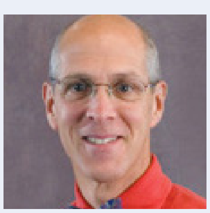
For the seventh consecutive year, **Borgida & Company** in Manchester held a fall food drive throughout the month of October. All items were donated to the MACC Food Pantry.

Gary R. Gomola, a partner at Mahoney Sabol & Company, is serving as chair of the Middlesex United Way 2012-13 Campaign. He and his wife Pat were also the subjects of the 2012 Middlesex United Way Leadership Circle "Roast."

Jim Agonis was featured in the UConn Today article "Business School Alum Finds Success, Gives Back to UConn." Read the article at http://tinyurl.com/d23ed53.

In the Headlines: CzepigaDaly Wins Lopes Case

Federal Court of Appeals Upholds District Court Determination that Connecticut's Treatment of Medicaid Compliant Annuities is Unconstitutional



Paul Czepiga

In a landmark decision that will affect seniors throughout the state of Connecticut who are applying for Medicaid, the Federal Court of Appeals recently ruled that in the case Lopes v. Starkowski, represented by attorneys **Brendan F. Daly** and **Paul T. Czepiga** (a CTCPA member) of CzepigaDaly in Newington, the Connecticut Department of Social Services was in violation of federal law when they tried to force a wife to sell her annuity in order for her husband to become eligible for Medicaid.

This case is significant because when one spouse enters a nursing home, the other spouse often has more assets than what the state of Connecticut allows to qualify for Medicaid. Now the healthy spouse is free to purchase an annuity to provide monthly income and still obtain the benefits of Medicaid coverage for the ill spouse. Visit www.czepigalaw.com to learn more about the case.

You're Invited to the Annual

Employee Benefit Plans Interest Group Social

Thursday, December 13, 2012
4:00 - 6:00 p.m.

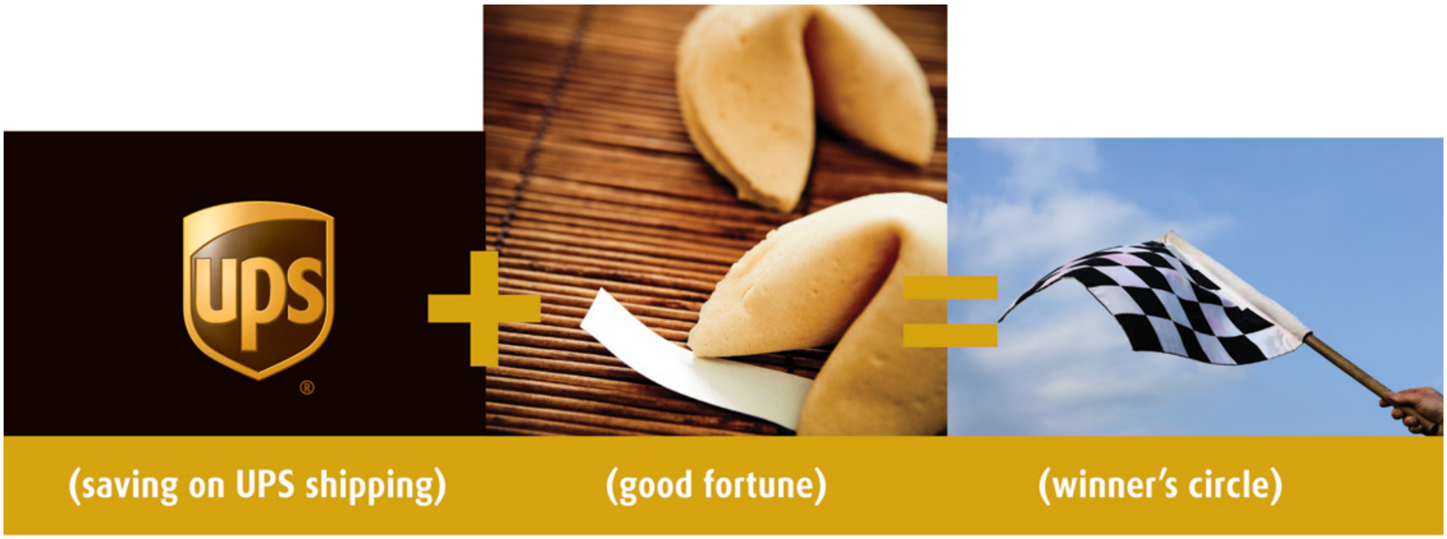
Following the 3:00 p.m. interest group meeting.

All CTCPA members working in the employee benefit plans arena are invited to attend.

Please bring along your benefit plan colleagues, staff, attorneys, third party administrators, etc. The more, the merrier!

There is no cost to attend. R.S.V.P. to Lisa Bugryn at lisab@ctcpas.org or 860-258-0232 or register online at www.ctcpas.org/register using express code EBP1213.

Join us for wine and beer, appetizers, and good conversation!



ANNOUNCING THE UPS SWEEPSTAKES FOR CTCPA MEMBERS!

Open an account and enroll in the Connecticut Society of CPAs - UPS Savings Program by November 29, 2012 to receive an entry for a chance to win a **$500 Apple® Gift Card!** Plus, save up to 30% on shipping in the process.

For official rules and to sign up for a UPS account, go to **www.savewithups.com/ctcpa**

Member Snapshots

Muzio Receives UConn Outstanding Accountant Award

University of Connecticut (UConn) Accountant of the Year Jeff Muzio (second from left) poses at the UConn Honors Banquet with (from left) his wife Debi, son Jeffrey Jr., and daughter Nicole.

Each year the University of Connecticut (UConn) presents the Outstanding Accountant Award to an accounting professional in recognition of that person's outstanding service to the UConn Accounting Department. This year's honoree was PricewaterhouseCoopers Hartford partner and CTCPA member **Jeffrey Muzio**. Muzio is a member of the UConn accounting department's Advisory Council and speaks regularly at campus events. He was recognized for his work in broadening PricewaterhouseCoopers' relationship beyond the traditional recruiting process, including assisting in obtaining faculty grants and fostering alumni relationships.

CTCPA Sponsors Hole at NABA Golf Classic

Pictured at the 2012 National Association of Black Accountants (NABA) Greater Hartford Chapter Golf Classic are (from left) CTCPA Advisory Council Member-at-Large J. Tobias Freeman, Executive Director Art Renner, and Past President John Turgeon.

CTCPA leaders recently enjoyed a day of friendly competition on the golf course while supporting the fifth annual 2012 National Association of Black Accountants (NABA) Greater Hartford Chapter Golf Classic at Blue Fox Run Golf Course in Avon. CTCPA served as a hole sponsor for the event, which raises funds to provide scholarship assistance to minority students and encourage them to major in accounting, finance, or general business.

Submit Your Snapshots!

We're looking for your snapshots of interest to the general Society membership. Items submitted should relate to Connecticut's professional accounting community and will be included as space allows and at the discretion of the editor.

Please send your submissions to Managing Editor **Kirsten Piechota** at kirstenp@ctcpas.org.

Firm Moves and Promotions

Steven V. Prigionieri has been promoted to partner at Nicola, Yester & Company, P.C. in Glastonbury. He provides tax, accounting, attest, and consulting services to privately held businesses and individuals in the manufacturing, distribution, retail, and construction industries.

Steven M. Moalli of Bailey Murphy + Scarano, LLC in Branford has been promoted to manager.

Christopher Gallo has opened his own firm. Christopher Gallo, CPA, LLC will operate at 16 Centerview Dr. in Shelton.

Guilmartin, DiPiro & Sokolowski, LLC (GDS) announced the merger of **Rick Morin & Associates, LLC** of Middletown and the appointment of **Rick Morin** as a GDS Partner.

CzepigaDaly LLC in Newington has affiliated with the Law Offices of Sharon L. Pope.

Marcum LLP named **Brett McGrath** a partner in the firm's tax and business services department and **Jeffrey C. Solomon** a partner in the firm's assurance services department.

Theodore (Ted) H. Kreinik has announced the merger of his firm, **Kreinik & Co., LLC**, with **Fiorita Kornhaas & Company, PC**, effective September 1, 2012. The firm, which will be known as Fiorita Kornhaas & Company, PC, will continue to operate at 800 Main St. South, Suite 215, in Southbury.

Philip K. Ludwig has moved his offices from 333 Scott Swamp Rd. in Farmington to 85 Scott Swamp Rd. in Farmington.

Meyers, Harrison & Pia, LLC has acquired Portland, ME-based Fannon Valuation Group, a provider of business valuation, economic damages, and litigation support services. In addition, the firm's New York City office has relocated to 521 Fifth Ave., 15th Floor.

Jeffrey M. Cheney has joined Meyers, Harrison & Pia, LLC in New Haven as a manager in the firm's accounting and tax group.

Whittlesey & Hadley, P.C. in Hartford announced the following promotions: **Edward Engberg**, **Kimberly Napp**, and **Shaun Sheridan** to audit manager; **Thomas Goldfuss** and **Thomas Wood** to audit supervisor; and **Melissa Clark** to tax supervisor.

Scott D. DeFilio was promoted to the partner/principal level at McGladrey LLP. DeFilio works in the firm's New Haven office.

J.H. Cohn LLP and **Reznick Group, P.C.** announced the completion of their combination, forming **CohnReznick LLP**. CohnReznick is now the 11th largest firm in the country with 25 offices, 2,000 employees, and combined revenues of more than $450 million.

Send Us Your News!

Send your news of firm moves and promotions to Assistant Editor **Caitlin Bailey O'Neill** at caitlinb@ctcpas.org or CTCPA, 716 Brook St., Suite 100, Rocky Hill, CT 06067-3433. Headshot photographs will also be published as space allows.

Classified Advertisements

Help Wanted

Accountant – Audit and Tax – Kimball, Paris & Gugliotti, P.C. CPA firm seeking a CPA with a minimum of 5 years experience in both audit and tax. Excellent growth potential. Send resume to: Joe Almeida at Kimball, Paris & Gugliotti, P.C., 1579 Straits Turnpike, Ste. 1-B, Middlebury, CT 06762 or email jalmeida@kpgcpa.com.

Accountant – Tax – CPA firm seeking individual with 5+ years tax experience to supplement growth. Such person should have the required knowledge to complete the forms: 1120, 1120s, 1065, 1041, 1040, and related schedules. Salary negotiable, benefits included. Kindly forward your resume to: Thomas S. Monterosso, CPA, P.C., 65 Cherry St., Milford, CT 06460. Email thomas.monterosso@snet.net or fax 203-876-1690. Thank you.

Accountants – Audit and Tax Staff for CPA Firm. Waterbury area firm seeks CPAs with three to seven years' experience for our expanding audit and tax areas. We are looking for individuals with strong audit and tax experience to work with our closely held businesses and high-net-worth clients. We are a progressive firm and a proven leader in our profession. Excellent growth potential. Salary commensurate with experience. Send cover letter and resume to: email Len@LLCPA.net or mail Attn: Leonard Romaniello at Lenkowski, Lonergan & Co. LLP, 1579 Straits Turnpike, Suite 2D, Middlebury, CT 06762-1835.

Experienced Tax Preparer – Stockwell & Bates LLC. Need accountants for 2013 filing period in Newtown, CT area. Must be experienced in individual tax preparation. Email: lbatescpa@aol.com, Fax: 203-270-1061, Phone: 203-270-9312, Mail: 30 Church Hill Rd., Newtown, CT 06470.

Experienced Tax Professional – Shelton, CT. BlumShapiro, New England's largest regional accounting, tax and business consulting firm, is seeking experienced tax professionals for its Shelton, CT office. Depending on the level at which one gets hired, responsibilities will include some, if not all, of the following: Preparing corporate, partnership, individual, and various other tax returns; Conducting complex tax research projects for clients in diverse industries; Managing a book of business and/or participating in marketing-related activities; Ensuring complete client satisfaction; Managing, developing, training, and mentoring staff, including performance and engagement reviews. Qualifications: Bachelor's in accounting required, MST a plus; CPA certification a must; 5+ years experience (recent public experience highly preferred). Please apply via the following link: https://home.eease.com/recruit/?id=835831. EOE

Forensic CPA Needed – J. Allen Kosowsky, CPA, P.C. Growing forensic firm in Shelton, CT needs a CPA with tax, valuation, and/or forensic experience. Flexible hours around 25 per week. Virtual office makes working at home easy. Practice emphasis is tax controversy, criminal tax and white collar fraud defense, litigation services, and valuations. Reply with resume, compensation expectations, and availability to jakcpa@snet.net.

Glastonbury CPA firm seeks an individual for a part-time income tax return preparation position for tax season. Flexible hours including evenings and Saturdays are available. 860-657-1040, fax: 860-657-3522, email: bill@billcampbellcpa.com.

Numerous tax positions with leading Connecticut corporations (two locations within the state). Send resumes to: taxstaffing@gmail.com.

Senior Accountant – BlumShapiro, the largest regional accounting, tax, and business consulting firm based in New England, seeks a senior accountant for our West Hartford, CT office. Candidate must have 3+ years experience in public accounting. We offer competitive salary, great benefits, stimulating team environment, professional growth and development, and leading-edge technology. See full job ad and apply here: http://bit.ly/REplrf.

Senior Accountant – Venman & Co. LLC. We are a mid-sized public accounting firm in Shelton and have been offering quality service to our diverse client base for over 70 years. We are seeking to fill key positions on our team. 3+ years of public accounting experience; CPA a plus. Experience with ProSystem Engagement and ProSystem fx Tax. Benefits include education reimbursement. Reply to recruiting@venmanllc.com, fax: 203-929-9095, mail: Venman & Co. LLC, 375 Bridgeport Avenue, Shelton, CT 06484, Attn: Janet Barillari.

Senior Audit Associate opportunities at PwC Hartford. Seeking professionals with 3+ years of audit experience and a current CPA certification. Our client base in Hartford spans across all industries offering a breadth of exposure to clients in both the public and private sectors with exceptional opportunities for career growth and development. Please direct inquiries to diana.yorkavich@us.pwc.com.

Tax Preparer/Reviewer Seasonal – Small CPA firm in Watertown, CT seeking seasonal assistance in preparing business tax returns and prepare/review of personal tax returns. Flexible hours. Please direct inquiries to michael@bergamocpa.com.

Tax Senior/Manager – CPA Firm. Harvey & Horowitz, P.C. is a mid-sized public accounting firm located in Rocky Hill, CT. We are seeking a CPA with a minimum of five years experience to fill a tax senior/manager position. Federal & state compliance, tax review and research experience required. Competitive compensation package includes health insurance, 401(k) with employer match, profit sharing and flex schedule. If you are seeking a lifestyle change that balances your professional and personal lives, that includes future ownership potential, then forward resume to John Potvin at jpotvin@hhcpas.com.

Tax/Accounting Manager – Frank A Schoenrock, CPA. Small firm requires CPA with tax, compilation, review experience; small firm experience in various industries; problem solver, to serve as day to day staff manager. Strong supervisory, tax, accounting competencies. Detailed, hardworking, willing to do the work. Able to make the tough decisions. Respectful with firmness in enhancing client and staff relationships. Email: karin@schoenrockcpa.com.

Tax Reviewer (Seasonal) – Shelton, CT. BlumShapiro, New England's largest regional accounting, tax, and business consulting firm, is seeking a seasonal tax reviewer for its Shelton, CT office. Responsibilities will include some, if not all, of the following: Reviewing corporate, partnership, individual and various other tax returns; Preparing tax returns, as needed; Conducting tax research. Please apply via the following link: https://home.eease.com/recruit/?id=2602201. EOE.

General

Are your clients receiving payments from a private mortgage (purchase money mortgage), an annuity, an award from a lawsuit or from winning the Connecticut Lottery? Are they having financial difficulty? Divorce? Estate liquidation? Concord Equity Group, LLC is Connecticut's leader in purchasing and appraising these types of receivables. Help your clients manage the sale of these assets. 860-873-0400.

Mergers/Acquisitions

Bridgeport-area practitioner with a 2-4 year retirement goal is looking to begin phasing out of practice to someone looking to stay in the area. Tax-oriented practice with many individual and small business clients. Mail all responses to: File #9748 CTCPA, 716 Brook Street, Suite 100, Rocky Hill, CT 06067. Mark all envelopes "Confidential."

CPA firm would like to buy all or part of your accounting, tax, or investment practice. Call Mark J. Mazzone of D'Agostino & Mazzone at 860-257-4005.

Growing firm interested in acquisitions – Bakewell & Mulhare, LLC. Well-established firm in Litchfield County is looking to acquire other small firms or sole practitioners in need of succession planning. We strive to provide our clients with the highest level of service and technical advice. We have a dedicated staff and a broad spectrum of available services. Please reply with complete confidence to Scott Mulhare at scott@bakewellmulhare.com.

Merge into a larger firm – One of the major firms in Connecticut is interested in merging in another practice. We seek a firm that is interested in becoming an integral part of our long-term growth strategy. If you are concerned about obtaining quality staff or about having the resources to achieve maximum success, we could be the place for you. To discuss this, in complete confidence, please contact Drew Andrews, Managing Partner, Whittlesey & Hadley, P.C., 147 Charter Oak Avenue, Hartford, CT 06106. Phone 860-524-4430 or email aandrews@whcpa.com.

Reynolds & Rowella LLP, a leading Fairfield County CPA firm, is interested in potential acquisitions of area practices. Our areas of expertise include closely held businesses, high-net-worth individuals, litigation support, audits, and estates and trusts. We pride ourselves on providing quality, proactive solutions and services to our clients, and we are interested in discussing how we may provide solutions for your practice, too. Learn more about us at www.reynoldsrowella.com. Direct, confidential inquiries may be initiated via email to frankr@reynoldsrowella.com.

We are a growing firm in New Haven County interested in expanding our practice. Accordingly, we are exploring acquisition opportunities with other firms in New Haven or Litchfield counties. Our areas of expertise include closely held businesses, audits, litigation consulting, technology consulting, forensic accounting, business valuations, and high-net-worth clients. Please contact me to discuss in strict confidence. Leonard M. Romaniello Jr., Lenkowski, Lonergan & Co., LLP 203-574-3100 or email at Len@LLCPA.net.

We are a growing four-partner firm in Fairfield County interested in building the major practice in our area. Accordingly, we are exploring merger or affiliation with another strong firm (or individual). Please call me to discuss in confidence. Tony Cirone at Equale & Cirone, LLP, 203-798-2721.

Situations Wanted

CPA Seeking Corporate Per Diem Work – CPA with 20+ years of large multi-state corporation tax compliance experience seeks per diem engagements with companies needing temporary additional manpower to assist their tax department in preparing their current year (or amended) federal and state tax returns on a timely basis. Fax: 203-968-2902, phone: 203-968-1773, email: prunotto@optonline.com.

CPA Seeking Per Diem Work – Over 25 years experience in all aspects of accounting and taxation – both public and private. Very detail-oriented. Looking for project work to supplement part-time position. New Haven/Hartford area. Email: mcbpfb@aol.com, fax: 203-230-1749, phone: 203-494-4855.

CPA with ten years of public accounting and tax experience seeking full-time or short-term employment in New Haven County. Please respond via email to canthcpa@aol.com.

Dozens of Corporate Tax Specialists – Resumes furnished upon request. Only 15 percent fee! Contact Howard Kutcher (1-866-KUTCHER) or visit www.taxcareers.com.

EA/CPA (NY) located in eastern Connecticut with small tax practice seeks full-time or part-time arrangement with a CPA firm. Per diem acceptable. Fax: 860-774-3277, Phone: 860-774-3277.

Experience Needed – I have recently passed the CPA Exam and am looking to acquire the necessary work experience, part-time, temporary, or full-time. I have tax and financial statement experience. Contact wmoskaluk3@yahoo.com.

Experienced CPA Seeking Employment – CPA with diverse private experience desires full-time position in Fairfield/New Haven County. Core skill-set includes corporate accounting, international accounting, financial reporting, acquisition due diligence, and internal auditing. Phone: 203-816-7751.

Highly experienced CPA with a background in taxation, accounting, and audit seeks employment position in central Connecticut. Background includes both public and private accounting. Private accounting includes experience with quarterly and annual ASC 740 (formerly known as FAS 109) tax provision and analysis. Extensive experience with computers including all Windows products as well as MS Word, Excel, Outlook, PowerPoint, and Access and other stand-alone and network applications such as Vertex, Lacerte and CCH Tax, Ultratax, Creative Solutions Accounting, and Hyperion Enterprise. Competent resource for less-experienced staff. Excellent interpersonal and communication skills. Easily establishes rapport with staff and current and prospective clients. Phone: 203-340-6395.

MBA with extensive manufacturing, international, consolidation, and ERP implementation experience looking for full-time position. Licensed Florida CPA, MBA Notre Dame, fluent French, good German. Email RodBentley01@yahoo.com or 781-640-6155.

Stamford CPA/MBA with extensive public and private experience (internal audit/controller background) seeks interim or permanent position. Core skills include financial reporting, cost reduction, process improvement initiatives, individual tax preparation, SOX, and SAP. Big Four accounting experience. UConn graduate. Six Sigma Yellow Belt. Diverse industry experience at both Fortune 500 companies and small nonprofits. Email SteveWolfe100@gmail.com or call 203-321-1042.

Place a Classified Ad

Cost
Members: $1 per word
Nonmembers: $1.50 per word

Deadline
10th of the month prior to publication, e.g., December 10 for the January/February issue.

Ad Submission
Place your ad online at www.ctcpas.org/classifieds or contact Kirsten Piechota at kirstenp@ctcpas.org or 860-258-0231.

Insurance Programs

Pace Professional Services
Get discounts on accountants' professional liability insurance. Contact Pace at 1-800-453-4021.

Smith Brothers Insurance
Members get discounts on a wide variety of insurance needs. Call 1-866-721-4CPA, email cpa@smithbrothersusa.com, or visit www.smithbrothersusa.com/ctcpa.

Fun and Leisure

A Moment Away Day Spa, Southington
Save 10 percent on massage therapy, hydrotherapy, and spa treatments in a therapeutic, serene setting. Visit www.amomentawayspa.com or call 860-426-9122.

XL Center
Members can take anywhere from $3 to 50 percent off tickets for events and shows at the XL Center. Purchase through the link provided at www.ctcpas.org/memberperks using the listed special offer code.

Universal Studios Fan Club
Get discounts at Universal Orlando theme parks, Wet 'n' Wild Orlando, and Universal Studios Hollywood. Go to www.universalfanclub.com or call 888-777-2131, ext. 2 and use promo code FAN62397.

Office Needs

ADP
ADP offers a variety of compliance, payroll, and human resource services. Visit www.accountant.adp.com or call 855-694-9256.

Paychex
Discounts include free payroll processing for members who subscribe to the CPA Platinum Program. Call 1-877-534-4198 or visit www.paychex.com/link/aicpa.

FedEx Shipping Services
Members receive discounts of up to 26 percent on select shipping services. Go to www.ctcpas.org/affinity for a link or call 1-800-MEMBERS using passcode 3VT2SM.

UPS
Members save up to 30 percent on air, international, and ground shipping. Visit http://savewithups.com/ctcpa.

InterCall Conferencing Program
Members receive exclusive pricing on audio and web conferencing. Go to www.intercall.com/affinity/ctcpa.htm or call 1-800-636-2377 to enroll.

CCH Tax and Accounting Books
Members save 25 percent on more than 175 CCH tax and accounting books. Visit www.cchgroup.com and use discount code Y5374.

Childcare

The Learning Experience Childcare Centers
Members receive a 10 percent discount on regular-priced tuition plus waived extended care fees at participating locations for children ages six weeks to six years. Visit www.thelearningexperience.com or contact Maura Lynch at 561-886-6400, ext. 287 or mlynch@tlecorp.com.

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