



Presidential Call to Conference

It's my great pleasure to extend YOUR OFFICIAL INVITATION to our 34th Annual Conference, and to participate in the business of our Society, October 22-25, 2021. We are excited to offer an in-person conference, and your Board of Directors is pleased to present the high-quality education you've come to expect from NYSSEA. We welcome **Matt Metras, EA; the law firm Andreozzi Bluestein LLP (specializing in Solving Tax Problems); and Beth Logan, EA**, to our conference, and we welcome back **Frank Degen, EA, USTCP, Henry Grabkowitz, EA, and Sherrill Trovato, EA, USTCP**. **The Andreozzi Bluestein law firm** will host this year's Tax Resolution Help Desk. We are extremely fortunate to bring you these well-known and respected instructors delivering outstanding education. Our Conference Committee is planning a full conference experience for you, with the emphasis on learning while having fun.

Included as part of this official Call to Conference are the registration forms and business agendas for NYSSEA's annual meeting. Please review them carefully, noting deadline dates. Online registration and payment by credit card is preferred, but the ability to register by mail with check payment remains available.

We will conduct two **Board of Directors Meetings**; the first will be before Conference begins, and the second will follow the conference, with specific dates and times announced when finalized. Board meetings are open to all interested members.

This Call will serve as your **Notice of the Annual Meeting** under Section 6.02 of the Society's by-laws. Agendas are below; specific dates and times to be determined.

First Business Meeting

Call to Order
Approval of Minutes
Treasurer's Report
President's/Officers' Reports
Nominating Committee Report/Nominations
All Other Reports
Adjournment

Second Business Meeting

Call to Order
Approval of Standing Rules
Nominating Committee Election Announcement
Unfinished Business
Adjournment

Take advantage of the **"Early Bird"** rates and sign up now! **Join us for fantastic and timely classes, much-missed networking with colleAgues, and the NYSSEA annual meeting.**

I look forward to seeing you all at Turning Stone in October!

Phyllis Jo Kubey, EA CFP
NYSSEA, President

**THIRTY-FOURTH ANNUAL NYSSEA CONFERENCE MAIL-IN REGISTRATION FORM
(PAYMENT MUST ACCOMPANY REGISTRATION FORM)**

Feel free to copy this form if registering more than 1 person. Please print or type and complete both forms:

COMPLETE CONFERENCE REGISTRATION & CLASS REGISTRATION FORMS

NAME: _____

NAME TO APPEAR ON NAME TAG:

MUST INDICATE IF EA/CPA or BOTH _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP: _____

COMPANY: _____

PHONE: CELL: _____ BUSINESS/HOME: _____

EMAIL: _____

NAEA MEMBER: YES _____ NO _____ NYSSEA CHAPTER _____

1ST NYSSEA CONFERENCE: YES _____ NO _____ IRS – PTIN _____

TOTAL AMOUNT ENCLOSED: _____ **MAKE CHECK PAYABLE TO NYSSEA**

**If you wish to pay by credit card, you MUST register online and pay through PayPal.
You do not need to have a PayPal account to use this payment method.**

**IF REGISTERING BY MAIL. PLEASE MAIL REGISTRATION FORM AND CHECK MADE PAYABLE TO
NYSSEA TO:**

KOREEN JERVIS

928 BROADWAY STE 707

NEW YORK, NY 10010

BUS: 212-677-1132, FAX: 646-390-1455, CELL 917-797-6610 EMAIL: koreen@korjetax.com

**BY POPULAR DEMAND, YOUR CONFERENCE BOOK WILL BE AVAILABLE TO YOU AS A
PDF THIS YEAR. A LINK WILL BE SENT TO YOU SEVERAL DAYS PRIOR TO CONFERENCE
WITH INSTRUCTIONS ON HOW TO DOWNLOAD. WE STRONGLY RECOMMEND THAT YOU
DOWNLOAD THE MATERIAL PRIOR TO ATTENDING TO ENSURE THERE ARE NO ISSUES.**

THIRTY-FOURTH ANNUAL NYSSEA CONFERENCE REGISTRATION FORM
(PAYMENT MUST ACCOMPANY REGISTRATION FORM)

Please select below the session(s) you will be attending. Do not forget to indicate your meal choice for you and your guest if attending the Banquet.

DEADLINES ----	REGISTER AND PAY BEFORE 7/31/21					REGISTER AND PAY AFTER 7/31/21				
	NAEA MEMBER		NON-MEMBER			NAEA MEMBER		NON-MEMBER		
Item	Amount	#	Amount	#	Total	Amount			#	Total
Entire Conference	\$495 (1)		\$495 (1)			\$550 (1)		\$550 (1)		
Friday & Saturday 10/22 & 10/23/21	\$250(2)		\$250 (2)			\$280 (2)		\$280 (2)		
Sunday 10/24/21 Banquet/Cocktail Hour	\$375 (3)		\$375 (3)			\$425 (3)		\$425 (3)		
Monday 10/25/21	\$135 (4)		\$135 (4)			\$160 (4)		\$210 (4)		
Guest...all 5 breaks	\$65		\$65			\$65		\$65		
Guest...3 full breakfasts	\$45		\$45			\$45		\$45		
Guest...2 lunches	\$60		\$60			\$60		\$60		
Guest...Sunday Banquet/Cocktail Hour	\$99		\$99			\$99		\$99		
Engraved Badge With Name and Chapter	\$10		\$10			\$10		\$10		
	Total					Total				

SUNDAY BANQUET DINNER CHOICES – Special Requests: Contact Koreen Jervis EA –

DINNER CHOICE	ATTENDEE		GUEST
Braised Short Ribs – Gremolata/Crispy Polenta/Blistered Campari Tomatoes			
Chicken Saltimbocca –Butter Poached Potatoes/Grilled Spring Onions/Patty Pan Squash			
Seared Sea Bass – Creamed Leeks/Red Wine Reduction Forbidden Rice			
Stuffed Delicata Squash – Lentil Stuffed Delicata Squash Turmeric Aioli/Sautéed Spinach/Pine Nuts/Lemon Olive Oil			

NOTE: See further instructions on the next page. Also, be sure to complete the Class Registration Form.

Both this Conference Registration Form and the Class Registration Form must be returned to complete your Mail – In conference registration.

Details for Completing the Conference Registration Form:

- **Please enter the sum of row totals on TOTAL line.**

(1) Price includes 15 CE plus 2 NAEA CE, 3 full breakfasts, all breaks, 2 lunches, Cocktail Party & Sunday Evening Banquet.

(2) Price includes 7 CE, IRS tax resolution help desk, full breakfast, breaks, and lunch.

(3) Price includes 7 CE, (6 IRS, 1 NAEA CE), full breakfast, breaks, and lunch, Cocktail Party & Sunday Evening Banquet.

(4) Price includes 3 CE (2 IRS, 1 NAEA), full breakfast, & break.

- **SUNDAY INSTALLATION Banquet**

Please be sure to note your dinner selection on the registration form.

- **CANCELLATION FEES:**

Cancel on or before Monday, October 4, 2021 - \$50 fee

Cancel after Monday, October 4, 2021 - 1/2 off total registration fee.

No refunds after Friday October 15th.

**THIRTY-FOURTH ANNUAL NYSSEA CONFERENCE REGISTRATION FORM
(PAYMENT MUST ACCOMPANY REGISTRATION FORM)**

~~~Please check "Attend" boxes below for classes you plan to attend~~~

**CLASS SCHEDULE**

| Friday, October 22, 2021    |                                                                  |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    | TAX RESOLUTION HELP DESK<br><br>TBA |
|-----------------------------|------------------------------------------------------------------|-------|----------------------------|-------------------------------------------------------------------------------------------------------------------|--|-----|---------------------------------------------|--------|--------------------------------------------------------------------|-------------------------------------|
| 3:00pm                      | Registration begins                                              |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| 4:00pm                      | Welcome to early attendees - add location                        |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
|                             | #CE                                                              | Class | Attend                     | Topic/Presenter                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| 5:15-6:55p                  | 2                                                                | tba   |                            | Matthew Metras, EA<br>Crypto Tax 101                                                                              |  |     |                                             |        |                                                                    |                                     |
| 7:30p                       | Welcome reception                                                |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
|                             |                                                                  |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| Saturday, October 23, 2021  |                                                                  |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| 8:00am                      | Registration begins                                              |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| 8:30am                      | Conference begins - add location                                 |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
|                             | #CE                                                              | Class | Attend                     | Topic/Presenter                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| 9:00-11:50a**               | 3                                                                | tba   |                            | Francis Degen, EA, USTCP & Sherrill Trovato, MBA, MST, EA, USTCP<br>Preparing for an Audit -- Tips and Techniques |  |     |                                             |        |                                                                    |                                     |
| Noon                        | Luncheon with first business meeting                             |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
|                             | #CE                                                              | Class | Attend                     | Topic/Presenter                                                                                                   |  | #CE | Class                                       | Attend | Topic/Presenter                                                    |                                     |
| 1:15pm-2:55pm               | 2                                                                | tba   |                            | Metras<br>Advanced Crypto Taxation                                                                                |  | 2   | tba                                         |        | Andreozzi<br>Post-Covid IRS trends and developments                |                                     |
| 3:00 -???                   | Free Time and Dinner on Your Own, or Organized Activities        |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
|                             |                                                                  |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| Sunday, October 24, 2021    |                                                                  |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| 8:30am                      | Registration begins                                              |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
|                             | #CE                                                              | Class | Attend                     | Topic/Presenter                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| 9:00-10:40a                 | 2                                                                | tba   |                            | Degen - Questions from the Field<br>Actual questions posted by tax practitioners on tax message boards            |  |     |                                             |        |                                                                    |                                     |
| 11:00-11:50a                | 1*                                                               | XXX   |                            | Henry Grabkowitz, EA<br>New York Residency Audits - Forewarned is Forearmed                                       |  |     |                                             |        |                                                                    |                                     |
| 12:00-1:00p                 | Luncheon with second business meeting and election announcements |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
|                             | #CE                                                              | Class | Attend                     | Topic/Presenter                                                                                                   |  | #CE | Class                                       | Attend | Topic/Presenter                                                    |                                     |
| 1:15-2:55p                  | 2                                                                | tba   |                            | Beth Logan, EA<br>Employee Stock Options                                                                          |  | 2   | tba                                         |        | Andreozzi<br>Client Representation Before the IRS Appeals Division |                                     |
| 2:55-3:15p                  | Break                                                            |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
|                             | #CE                                                              | Class | Attend                     | Topic/Presenter                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| 3:15-4:55p                  | 2***                                                             | tba   |                            | Trovato<br>Ethics in the Real Tax World                                                                           |  |     |                                             |        |                                                                    |                                     |
| 6:00p                       | Cocktail Party/Banquet and Officer Installation                  |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
|                             |                                                                  |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| Monday, October 25, 2021    |                                                                  |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| 8:00a                       | Registration begins                                              |       |                            |                                                                                                                   |  |     |                                             |        |                                                                    |                                     |
|                             | #CE                                                              | Class | Attend                     | Topic/Presenter                                                                                                   |  |     |                                             |        |                                                                    |                                     |
| 9:00a-10:40a                | 2                                                                | tba   |                            | Logan<br>Divorce and Taxes                                                                                        |  |     |                                             |        |                                                                    |                                     |
| 11:00-11:50a                | 1*                                                               | XXX   |                            | Grabkowitz<br>Residency and Bi-Coastal Taxpayers - The Law of Unintended Consequences                             |  |     |                                             |        |                                                                    |                                     |
| *Valid for NAEA credit only |                                                                  |       | ** (Break at 10:40-11:00a) |                                                                                                                   |  |     | *** Does not provide Ethics Credit for CPAs |        |                                                                    |                                     |

TAX RESOLUTION HELP DESK  
TBA

TAX RESOLUTION HELP DESK TBA

# **Thirty-Fourth Annual NYSSEA Conference**

## **Course Descriptions and Speaker Bios**

### **Friday, October 22nd**

#### Crypto Tax 101 (2 CE) with Matt Metras, EA:

An introduction to cryptocurrency taxation, covering the basics on blockchain and cryptocurrency and how to report common crypto situations. We will cover IRS guidance to date and discuss options on how to treat situations not covered by guidance. This class will help you guide the average taxpayer through the most frequent tax situations. We will also discuss tools that can be used to help simplify the process.

### **Saturday, October 23rd**

#### Preparing for an Audit - Tips and Techniques (3 CE) with Sherrill Trovato, EA, USTCP & Frank Degen, EA, USTCP:

In this interactive class we'll look at techniques and tools available when a client faces an audit with an IRS revenue agent (RA) or Tax Compliance Officer (TCO), including relevant Internal Revenue Manual and Internal Revenue Code sections. We'll discuss how to prepare the documents and how to best present your case while protecting taxpayer rights. Valuable tips and coaching will be shared during discussions and role-playing exercises.

#### Advanced Cryptocurrency Taxation (2 CE) with Matt Metras, EA:

A deeper dive into the complex side of crypto taxation, including mining, staking, forks, airdrops, DeFi swaps, yield farming, liquidity pools and more. With little to no guidance in these areas, we will discuss existing code sections and how best to apply them to cryptocurrency situations. We will also cover using the blockchain itself to extract transactions and tools that can help in that process.

#### Post-Covid IRS Trends & Developments (2 CE) with Tiffany Bell, Partner and Derek Wheeler, Associate at Andreozzi Bluestein, LLP:

Attendees of this session will learn about how the IRS methods and actions have changed since the start of the Covid 19 pandemic, and will gain an understanding of both the current state of IRS enforcement, as well as how the IRS is expected to handle certain tax controversy matters moving forward, specifically as it relates to collections and examinations.

### **Sunday, October 24th**

#### Questions from the Field (2 CE) with Frank Degen, EA, USTCP:

This session will look at myriad tax issues involving a broad range of IRC sections. The presentation will use a common and effective tool that the IRS often employs - a Q&A scenario. We will also review some of the actual questions that practitioners pose on tax message boards. Interactive discussions will provide attendees with best possible answers.

NYS Residency Audits - Forewarned is Forearmed (1 CE) with Henry Grabkowitz, EA:  
New York State has been aggressively pursuing residency audits in recent years; that is, seeking out those individuals claiming to reside in another state but whom NY considers to be residents under state law. The tax consequences can be dire. This session will discuss residency issues and audits, including:

- Why is residency such a big issue? (“Sure, I can operate my Park Avenue business from Boca Raton...”)
- Domicile (Where do you live, REALLY?)
- Statutory vs. domiciliary residency (Who says you can’t be in more than one place at a time?)
- What is a “day” according to NYSDTF? (Be careful what you wish for...)
- Leaving New York (What it takes to make an exit)

Employee Stock Options (2 CE) with Beth Logan, EA:

More companies are offering various stock options and discounted purchase plans. Unfortunately, most employees do not understand what is being offered, often just referring to them as “stock options.” The differences are significant and the timing of exercising and selling can drastically change the tax liability. This talk will cover ISOs, RSUs, RSAs, NQSOs, ESPPs, phantom stock, and 83b & 83i elections. If you don’t know what all those acronyms are, you will when the class is over.

Client Representation Before the IRS Appeals Division (2 CE) with Mike Tedesco, Partner and Derek Wheeler, Associate with Andreozzi Bluestein, LLP:

The IRS Appeals Division has undergone substantial change over time and that change has influenced the perceptions and attitudes of its appeals officers toward case resolution. It is important that practitioners understand these changes as this will enhance their effectiveness with Appeals. We will discuss the role of IRS Appeals as it has evolved to present, and analyze strategies and techniques that will enhance the practitioner’s ability to secure favorable case resolution administratively.

Ethics in the Real Tax World (2 CE) with Sherrill Trovato, EA, USTCP:

How do you handle the various shades of gray that regularly occur in your tax practice? Under Circular 230, what is your ethical duty to the client ... to the IRS ... and to yourself? How do you protect yourself from conflicts of interest? This interactive class discusses relevant Circular 230 provisions and uses real world scenarios to pose ethical dilemmas that may appear when preparing returns or representing taxpayers.

## **Monday, October 25th**

Divorce and Taxes (2 CE) with Beth Logan, EA:

Taxpayers going through divorce create an opportunity for Enrolled Agents. Not only do you have more complicated tax returns to do but you can help your clients, assist the attorney, and make money even in the off season. Generally, family law attorneys are not tax experts and your knowledge can guide them to write a better decree which reduces tax burdens on both spouses. The new changes to child tax credits, including the advanced payments, will further complicate divorce tax situations.

Residency and Bi-Coastal Taxpayers – An Ode to the Law of Unintended Consequences (1 CE) with Henry Grabkowitz, EA:

The COVID-19 pandemic forced many taxpayers to shelter in place for extended periods in 2020 into 2021. If the taxpayer lives in New York City but is forced to spend the bulk of 2020 in California what does this portend in terms of taxability income and to which jurisdiction? Keep in mind that New York City (combined with New York State) and California are the two highest state/local income tax jurisdictions in the country and the answer may be VERY expensive. This session will discuss the similarities AND the differences between the New York and California residency rules.

## **Speaker Bios**

**Matt Metras, EA** is the owner of MDM Financial Services in Irondequoit, NY. He has been practicing since 2003 and specializes in bookkeeping and taxation for cryptocurrency clients. He is a frequent guest on the Bitcoin Taxes podcast. He is an instructor on Cryptocurrency Taxation for the National Association of Enrolled Agents and NY State Society of Enrolled Agents and is a contributing writer for thinkoutsidethetaxbox.com. Additionally, he is an administrator of the “Bitcoin & Cryptocurrency Tax Info” Facebook group and a moderator of the r/cryptotaxation subreddit. Matt is also a passionate community advocate and serves on his local Board of Education.

**Frank Degen, EA, USTCP** is a self-employed practitioner in Setauket (Long Island), New York. Frank is a fellow of the National Tax Practice Institute. Frank served two terms as President of the National Association of Enrolled Agents (NAEA). He was also a three term president of the New York State Society of Enrolled Agents (NYSSEA) and was awarded the NYSSEA Founders Award in 1999. He has been quoted extensively in publications such as The Wall Street Journal, Business Week, US News and World Report, USA Today and Kiplingers and is a four-time panelist on TaxTalkToday. Frank has a Bachelor's degree in mathematics from Iona College and a Master's degree from Johns Hopkins University. He became an Enrolled Agent in 1984.

**Sherrill Trovato, EA, USTCP**'s California firm specializes in tax preparation and controversy representation. She teaches a Tax Court exam prep course and is proud that since 2002 nearly 80% of those passing the exam were her students. She is a past president of NAEA and a fellow of NTPI. She is part of the Compass Tax Educators team and a regular instructor for various organizations, including NTPI 2002-2017.

**Beth Logan, EA**, is the owner of Kozlog Tax Advisers. Her business provides tax preparation, representation, tax advice, and business consulting for clients throughout the US and globally, focusing on Massachusetts. Beth became an Enrolled Agent in 2013 and has been a member and active participant in MaSEA ever since. She has written numerous articles and three books on taxes, including the latest, Divorce and Taxes After Tax Reform. She has two electrical engineering degrees from Georgia Institute of Technology and an MBA from University of Maryland, College Park.



**Tiffany Bell, Partner** at Andreozzi Bluestein, LLP, concentrates her practice in IRS Voluntary Disclosure Programs, Foreign Bank Account Reporting (FBAR), individual and corporate tax litigation and controversy matters. She received her B.S. at the State University of New York College at Buffalo, her M.S. at The Ohio State University and her J.D. degree, cum laude, from the State University of New York at Buffalo Law School. During law school, Tiffany served as an extern with IRS Office of Chief Counsel and as an intern with Buffalo Legal Aid Public Defender's Office. She is Licensed to practice in New York State, the United States Tax Court, the United States Federal District Court, Western District of New York, and the United States Court of Appeals for the Second Circuit.

**Derek Wheeler, Associate Attorney** at Andreozzi Bluestein, LLP, focuses his practice on federal and NYS collection cases, income and sales tax audits, and federal tax litigation. He received his Bachelor of Arts degree from Wells College and his juris doctor from Syracuse University College of Law. He is admitted to practice in New York State, U.S. Tax Court, the Western District of New York, and the U.S. Bankruptcy Court for the Western District of New York.

**Henry Grabkowitz, EA**, has been employed in the field of public accounting since March 1979, first as an accounting clerk and then as an accountant when he completed his degree. He passed the Special Enrollment Examination in 1992 and was admitted to practice before the Internal Revenue Service that same year. He completed the NAEA-sponsored NTPI curriculum and was named a NTPI fellow in 2008. Henry was a principal in the financial and tax-consulting firm of Shnayer, Grabkowitz & Co., Inc., with offices in Manhattan until 2008. Since then, he is a principal in the firms Soaring Eagle Systems LLC, first in Lake Success, NY and more recently in Holbrook, NY and an associate with Summit Tax Advisors in Woodbury, NY.

Henry's practice consists mostly of income tax preparation for high income and high net worth individuals and their closely-held entities, as well as representation before various taxing authorities. He has developed through self-teaching a specialty in computer-based accounting applications. As an extension of that interest, he is currently a Microsoft Certified Professional.

**Mike Tedesco, Partner** at Andreozzi Bluestein, LLP, focuses his practice on federal and state tax controversy and collection matters for business and individual taxpayers. He has handled IRS examinations, administrative appeals, voluntary disclosures and U.S. Tax Court and Federal District Court litigation. Mike assists clients with Foreign Bank Account Reporting (FBAR), foreign information reporting and foreign tax matters. He also handles NYS State income tax, sales tax and employment tax matters before exam, Bureau of Conciliation and Mediation Services, and NYS Division of Tax Appeals. He received his B.A. at the State University of New York College at Geneseo. He went on to receive his J.D. degree, cum laude, from the State University of New York at Buffalo Law School.

## ***Turning Stone – NYSSEA Annual Conference – October 22-25<sup>th</sup>.***

Sign up now to take advantage of the early bird rates. **Remember to make your hotel reservations by September 27<sup>th</sup>, 2021.** Turning Stone Resort & Casino will not guarantee room availability after this date. **Registration fees this year includes three full breakfasts, break stations, two lunches, Welcome Cocktail Buffet Reception Friday evening and the Cocktail Party/Banquet on Sunday evening.** Our conference also provides a wonderful opportunity to network with your professional colleagues. With 17 hours of CE credits plus all the extras, this continues to be a BARGAIN! So, mark your calendars and take a few minutes now to register online or fill out the registration forms and mail them in to take advantage of the early rates!

**Hotel reservations MUST be made online at:**

<https://book.rguest.com/wbe/group/999/ts-book/auth>

**Group Code – HHBSEA2      Password - guest**

**GUESTROOM RATES:** The Hotel is pleased to confirm the following:

### **THREE NIGHT STAY:**

#### **Standard Room – Daily rate-Per Room, Per Night**

|                          |                     |
|--------------------------|---------------------|
| Hotel-King Single/Double | \$ 169.00/night     |
| State & Local Tax-13.75% | <u>23.24/ night</u> |

|                         |                                |
|-------------------------|--------------------------------|
| Per Night/ 3 Night Stay | <u>\$192.24/night=\$576.72</u> |
|-------------------------|--------------------------------|

***One night's deposit of \$192.24 will be charged to your credit card at the time you make your reservation and is refundable if cancelled within 48 hours prior to your arrival.***