New York State Society of Enrolled Agents

An affiliate of the National Association of Enrolled Agents

Presidential Call to Conference

It's my great pleasure to extend YOUR OFFICIAL INVITATION to NYSSEA's 36th Annual Conference, and to participate in the business of our Society, October 27-30, 2023. Your Board of Directors is pleased to present the high-quality education you've come to expect from NYSSEA. We welcome **Natalie Kolodij, EA, Ariele Doolittle, JD, MBA, Ericka Williams, EA and AJ Reynolds, EA** to our conference as first-time speakers, and we welcome back **Frank Degen, EA, USTCP, Matt Metras, EA, Martin Finn, J.D., LL.M., CPA/PFS, AEP and Frank Lin, EA, MBA, CPA**. **Matt Metras, EA** will host our very first Crypto Tax Help Desk and our friends from **NYSDTF** will be with us on Sunday and Monday. NAEA's EVP **Megan Killian, CAE** joins us as our keynote speaker. 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 be conducting a **Board of Directors Meeting** starting in the late morning on Friday and ending prior to the start of the Conference. Please plan on arriving early and sitting in on all or part of this meeting; 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 Elections
Unfinished Business
Adjournment

Take advantage of the **"Early Bird"** rates and sign up now! **Join us for timely education, plenty of networking opportunities with collEAgues, great food, FUN and the NYSSEA annual meeting.**

Early Pricing available until September 18, 2023.

We are back at The Gideon Putnam in Saratoga Springs; I look forward to seeing you all there!

Daniel L Coccia, EA, CMA, NTPI Fellow
NYSSEA President

THIRTY-SIXTH 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 ____________________________

Will you be attending the Friday, October 27 NYSSEA Board Meeting (11:00AM - 3:00PM) Yes ____ NO _____

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 MAKE CHECK PAYABLE TO NYSSEA AND MAIL REGISTRATION FORM 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-SIXTH 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 ON OR BEFORE 09/18/2023**					**REGISTER AND PAY AFTER 9/18/2023**				
	NAEA MEMBER		NON-MEMBER			NAEA MEMBER		NON-MEMBER		
Item	**Amount**	**#**	**Amount**	**#**	**Total**	**Amount**			**#**	**Total**
Entire Conference	$625 (1)		$725 (1)			$725 (1)		$825 (1)		
Saturday & Sunday 10/29 & 10/30	$550(2)		$625(2)			$650 (2)		$750 (2)		
All Guest Meals & Banquet/Cocktail Hour	$325		$325			$325		$325		
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
Grilled New York Strip Steak Rosemary Cabernet demi-glace, fresh vegetables			
Fine Herb Airline Chicken Preserved lemon tarragon cream, fresh vegetables			
Grilled Halibut Filet Fresh Vegetables			
Cauliflower "Steak" Sun-dried tomato pesto, kamut salad, vegetables			

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 <u>must</u> 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 18 CE, 3 Full Breakfasts, All Breaks, 2 Lunches, Friday Evening Welcome Cocktail Reception, & Sunday Evening Banquet. NYS Tax Resolution Help Desk & Crypto Help Desk.

(2) Price includes 13 CE, 2 Full Breakfasts, All Breaks, 2 Lunches. Cocktail Reception & Sunday Evening Banquet. NYS Tax Resolution Help Desk, Crypto Help Desk.

- **SUNDAY INSTALLATION Banquet**

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

- **CANCELLATION FEES:**

Cancel on or before Monday, September 25th, 2023 - $50 fee Cancel after Monday, September 25th, 2023 - 1/2 off total registration fee. No refunds after Monday October 9th.

Duty of Care *

We're facilitating measures that will ensure optimal health and sanitary conditions in all environments where in-person interaction takes place.

*****_We are continually following the COVID-19 pandemic, and these requirements will be updated as needed._

The Gideon Putnam - NYSSEA Annual Conference October 27th-30th 2023

Sign up now to take advantage of the early bird rates. **Remember to make your hotel reservations by September 26th, 2023.** The Gideon Putnam will not guarantee room availability after this date. **Registration fee includes 3 Full Breakfasts, 2 Lunches, Break Stations, Friday Evening Welcome Cocktail Reception and Dinner Banquet on Sunday Evening, NYS Tax Resolution Help Desk & Crypto Help Desk.** Our conference also provides a wonderful opportunity to network with your professional colleagues. With 18 hours of CE credits plus all the extras, this continues to be a BARGAIN! So, mark your calendars and take a few minutes to register online or complete the paper registration and mail in to take advantage of the early bird rates!

Hotel reservations MUST be made online at: https://tinyurl.com/NYSSEA2023

Guest can only cancel reservations online. To modify reservations, please call Gideon Putnam Accommodations @ 866.746.1077

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

Standard Room - Daily rate
Hotel King, Single/Double - $179.00/night + tax
**See hotel website for hotel policies*

THIRTY-SIXTH ANNUAL NYSSEA CONFERENCE SCHEDULE

(PAYMENT MUST ACCOMPANY REGISTRATION FORM)

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

CLASS SCHEDULE

			Friday, October 27, 2023			
3:00pm	*Registration begins; goes through 7:00pm*					
4:00pm	*Welcome, Social Meet and Greet*					
5:00pm	*Conference Begins: Welcome & Opening Remarks*					
	#CE	Attend	Topic/Presenter	#CE	Attend	Topic/Presenter
5:15-6:55pm	2*		**Metras - Social Media Tax Trends (Ethics)**	2		**Kolodij - Short-Term Rentals**
7:00-9:00pm	*Welcome Reception*					
			Saturday, October 28, 2023			
7:00-8:30am	*Breakfast*					
7:30am-3pm	*Vendor Exhibit Area and Auction open*					
7:30am	*Registration begins; goes through 3:00pm*					
8:00am	*Conference Day 2 Begins: Today's Welcome & Opening Remarks*					
	#CE	Attend	Topic/Presenter			
8:30-10:10am	2		**Degen - Questions from the Field, Volume II (Federal Tax Update)**			
	#CE	Attend				
10:30a-12:10p	2		**Reynolds - Section 121**			
12:15-1:15pm	*Luncheon with 1st business meeting*					
	#CE	Attend	Topic/Presenter	#CE	Attend	Topic/Presenter
1:15pm-2:55pm	2		**Reynolds - Tax Planning for Moderate Income Tax Payers**	2		**Kolodij - Real Estate Depreciation Strategies**
2:55p--	*Free Time and Dinner on Your Own, or Organized Activities*					
			Sunday, October 29, 2023			
7:00-8:30am	*Breakfast*					
7am-5pm	*Vendor Exhibit Area Open w/Auction 7:30am-3:00pm*					
8:30am	*Registration begins; goes through 5:00pm*					
8:30am	*Conference Day 3 Begins: Today's Welcome & Opening Remarks*					
	#CE	Attend	Topic/Presenter			
9:00-10:40am	2		**Finn - Decedent Estates**			
	#CE	Attend	Topic/Presenter	#CE	Attend	Topic/Presenter
11:00-11:50am	1		**Finn - Final 1040 Preparation Workshop**	1		**Degen - Section 72(t) Exceptions**
12-1pm	*Luncheon with 2nd business meeting & election announcements*					
	#CE	Attend	Topic/Presenter	#CE	Attend	Topic/Presenter
1:15-2:55pm	2		**Lin - K-1's From A to Z**	1		**Metras - Office in Home**
				1		**Metras - 2023 Digital Asset Updates**
3:15-4:05pm	#CE	Attend	Topic/Presenter	#CE	Attend	Topic/Presenter
4:05-4:55pm	2		**Williams - S Corp Business Examination Issues**	2		**Kolodij - Passive Loss Rules**
6:00-9:30pm	*Sunday Evening Gala: Cocktail Party, Banquet and Officer Installation*					
			Monday, October 30, 2023			
7:00-8:30am	*Breakfast*					
7am-12pm	*Vendor Exhibit Area Open*					
8:30am	*Conference Last Day Begins: Today's Welcome & Opening Remarks*					
	#CE	Attend		#CE	Attend	
9:00-10:40am	2**		**Doolittle - NYS Residency**	2		**Williams - Clergy Returns**
11:00-11:50am	1**		**Doolittle - New York FOIL Requests**	1		**Lin - K3 to Form 1040 Workshop**
12:00-12:50pm	1**		**New York State Department of Taxation and Finance - UPDATE**			
* Does not provide Ethics Credit for CPAs				**NAEA credit only		

CRYPTO TAX HELP DESK
METRAS - by appointment

TAX RESOLUTION HELP DESK and NYC TAXPAYER ADVOCATE HELP DESKS
10a - 4p

Friday, October 27th

Social Media Tax Trends and How to Advise Your Clients (Ethics) (2 CE) – Matt Metras, EA
From ERC (Employee Retention Credit) mills to forming an LLC, to deducting the family trip to the pumpkin patch, social media is filled with questionable tax advice, much of it shared by credentialed professionals. Usually, this advice has an underlying basis of truth and is taken to the extreme. We'll review what's trending and discuss how best to advise clients while remaining compliant with professional ethics.

Short-Term Rental Deep Dive (2 CE) – Natalie Kolodij, EA
Short-Term rentals have become increasingly popular over the last several years and offer a unique set of tax challenges and tax planning opportunities. In this session we'll approach how to determine if a short-term rental is passive or non-passive, whether it's subject to self-employment taxes, and if it should be reported on Schedule C or E. We'll also look at the "STR Loophole" and unwind the fact from the fallacy of this creative tax strategy.

Saturday, October 28th

Questions from the Field, Volume II (Federal Tax Update) (2 CE) – Frank Degen, EA, USTCP
This session will look at a myriad of tax issues involving a broad range of Internal Revenue Code sections. The presentation will use a common and effective tool that the IRS often uses - a Q&A scenario. We will review some of the actual questions that practitioners ask on tax message boards seeking answers to questions they are not sure of. Interactive discussions will provide attendees with best possible answers.

Section 121 (2 CE) – Allan J. Reynolds, EA
The Internal Revenue Code has fortified home ownership through provisions allowing deductions such as mortgage interest, real estate taxes and our session topic of the IRC Section 121 exclusion. This session will explore tax consequences of qualified use, non-qualified use, conversion of primary residence to rental property, home office use, and various other scenarios that have tax implications. **Bonus: we will also discuss issues surrounding AirBnB.**

Real Estate Depreciation Strategies (2 CE) – Natalie Kolodij, EA
Depreciation is a unique tax deduction that allows our clients to have profitable rental properties while having losses on paper. In this strategy-packed session we'll cover everything from the basics of establishing depreciable basis to the more advanced concepts of accelerated depreciation, cost segregations, and how to execute a "lazy 1031"**.**

Tax Planning Strategies for Moderate Income Clients (2 CE) – Allan J. Reynolds, EA
Tax planning is not just for the rich and famous. This course will provide insights to numerous topics tax professionals can use to assist their moderate-income clients to create and preserve wealth, to ensure they provide clients with the tools necessary to provide practical tax planning techniques and be hands-on to develop a long-term beneficial relationship. Join us in deciphering the mystery of Tax Planning for the average taxpayer.

Digital Asset Help Desk – Matt Metras, EA
NYSSEA's ever-popular extra benefit: tax assistance and guidance from the expert! Appointments upon request on-site at Conference.

Sunday, October 29th

When a Client Dies: Advising the Family on Tax Issues Involved in the Administration of an Estate (2 CE) – Martin S. Finn, J.D., LL.M., CPA/PFS, AEP

This course will provide a comprehensive review of the myriad of tax and financial issues involved in the administration of a client's estate including:

1. Coordinating efforts among the financial advisors assisting the family;
2. Planning for and preparing federal and state estate tax returns including federal portability election;
3. Planning for and preparing federal and state individual income and fiduciary income tax returns; and
4. Advising on applicable generation skipping income tax elections and issues.

When a Client Dies: Tax Preparation and Planning Issues Related to the Final Individual Income Tax Return (1 CE) – Martin S. Finn, J.D., LL.M., CPA/PFS, AEP

In this course we will cover the income tax planning issues that arise when preparing the final individual income tax return for a deceased client, including allocation of income to proper tax returns, choosing a filing status, elections to deduct medical expenses, reporting Series E/EE bonds interest income, dealing with losses and carryovers and electing out of installment sales treatment.

Section 72(t) Exceptions (1 CE) – Frank Degen, EA, USTCP

A distribution from a retirement plan can create an additional 10% tax (aka the 10% penalty) as determined in IRC §72(t). This session will identify the many exceptions to the imposition of this additional tax and some of the possible "gotchas". The session will include recent new exceptions from the Secure 2.0 Act and appropriate Tax Court citations to help you in determining if your clients are subject to the 10% additional tax on retirement plan distributions.

Office in Home (1 CE) – Matt Metras, EA

The number of taxpayers working from home has been increasing in recent years, especially in light of the Covid-19 Pandemic. We'll investigate Office in the Home rules, with an emphasis on self-employed taxpayers. We will also cover home offices for entities, along with accountable plans, and taxpayers in the trade or business of real estate rentals.

2023 Digital Asset Updates (1 CE) – Matt Metras, EA

The taxation of digital assets is a fast-paced and quickly changing environment. We'll review what's new in the DA world and the tax implications that go along with it. While the IRS has issued little substantial authority in this area, there have been a number of developments in informal IRS guidance. We'll review the guidance to date and apply it to real-world client scenarios.

K-1's From A to Z on Form 1040 (2 CE) – Frank S. Lin, EA, MBA, CPA

These sessions are brought to you by the letter K. When a client notifies you that he/she will have a Schedule K-1 coming and needs to have it reported on the individual tax return you don't have any idea what to expect. Would it just be ordinary income that the taxpayer materially participated in or will they hand you a K-1 with "other" income and 15 pages of supporting documents and disclosures? In this session we will explore some of the more complicated income and expense items reported on the Schedule K-1 and how they translate to the individual form 1040. This includes material participation in business activities, different types of income in other income, and different types of deductions in other deductions. Additionally you will have a chance to “prepare” returns with a Schedule K-1 in a “choose your own adventure” style format touching upon various tax forms.

S Corp Business Examination Issues: Reasonable Comp, Basis Computation & IC Classification (2 CE) – Ericka Williams, EA, MAFM
This course provides an overview of common issues encountered when the IRS examines an S Corp business entity tax return.
Attendees will learn to:
1. Understand the reasonable compensation requirements for S corporations and what constitutes reasonable compensation for an S corporation shareholder.
2. Compute basis in the business entity interest and how to potentially reconstruct basis if records are incomplete.
3. Describe when a worker is an employee or contractor for federal tax purposes.
4. Respond to other issues currently being scrutinized by the IRS.

Passive Loss Rules (2 CE) – Natalie Kolodij, EA
IRC section 469 is nothing if not complicated, noted by the almost yearly tax-court cases related to real estate professional status alone. In this session we will talk about how passive loss rules apply to rental real estate, creative ways to utilize those losses, and how to establish real estate professional status. We will also analyze Tax Court cases on real estate professional status and how to help our clients avoid making the same mistakes.

New York State Tax Resolution Help Desk
Meet with New York State DTF representatives to get answers to your NY-specific tax concerns.
New York City Taxpayer Advocate Help Desk
Meet with Robin Lee, Taxpayer Advocate from the NYC Department of Finance and her team.

Monday, October 30th

New York State Residency and Nonresident Allocation Issues (2 CE) – Ariele Doolittle, JD, MBA
The New York State Department of Taxation and Finance has the most advanced and aggressive residency audit program in the nation. In the aftermath of the COVID-19 pandemic, many individuals have moved out of New York and many others are planning to move. These moves often present complex state income tax issues. We will discuss a number of state income tax issues that should be considered, including the rules for determining a change in residency and common allocation issues.

Clergy Returns (2 CE) – Ericka Williams, EA, MAFM
In this seminar, we’ll dig deep into client advisory and tax opportunities for accounting professionals who want to serve the vertical market of Houses of Worship (HOW). You’ll gain valuable insights and hear fresh ideas and opportunities as we look at HOW from both sides of the pulpit. We will be uncovering common accounting misconceptions and from the vantage point of the HOW as well as often-overlooked tax strategies from the clergy’s perspective.
Attendees will walk away empowered to:
1. Find, communicate, and eradicate common misconceptions and mistakes made by HOWs and clergy.
2. Understand the payroll and housing allowance as it relates to tax preparation for clergy.
3. Review a Case Study of a minister’s tax return and apply all of their specialized tax laws to the minister’s tax situation.
4. Immediately implement new advisory service offerings to HOWs as well as tax strategies for the individual clergy.

Using Freedom of Information Laws to Gain Records from Government Agencies (1 CE) – Ariele Doolittle, JD, MBA

Taxpayers can gain valuable information from government agencies through the federal Freedom of Information Act (“FOIA”) and New York’s Freedom of Information Law (“FOIL”). For example, a taxpayer can obtain a copy of the government’s entire audit file, complete with internal notes, e-mails, and audit log, the internal audit report, and copies of documents obtained under subpoena or from other third-party sources. These records can be invaluable resources for taxpayers and practitioners in a number of contexts. This class will provide practical guidance on using FOIA and FOIL.

K3 to Form 1040 Workshop (1 CE) – Frank S. Lin, EA, MBA, CPA

As you are nearing the completion of preparing a client’s tax return with a Schedule K-1 you see the following: Schedule K-3 is attached if checked… and the box is checked. Now what do you do? Don’t panic. In this session we will explain what the form is and how it affects the individual return as well as look at some of the different kinds of foreign income. Then we will explain how and where that information is reported.

*****PLEASE NOTE: MATERIAL SUBJECT TO CHANGE*****

OUR DISTINGUISHED SPEAKERS

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Frank Degen, EA, USTCP is a self-employed practitioner in Setauket (Long Island), New York. He has a Bachelors degree in mathematics from Iona College and a Masters degree from Johns Hopkins University. He became an Enrolled Agent in 1984. Frank is a fellow of the National Tax Practice Institute. He is also a non-attorney admitted to practice in the United States Tax Court. Frank served two terms as President of the National Association of Enrolled Agents (NAEA). His first term was during the 2005-2006 year; his second term was during the 2012-2013 year. He served as NAEA GRC Chair for 4 years (2006-2010). He also previously served two terms as an NAEA Director. He was a three term president of the New York State Society of Enrolled Agents (NYSSEA) and was awarded the NYSSEA Founders Award in 1999. He is the only NAEA member to have received five NAEA Awards: the Excellence in Public Awareness Award (2001), the EA Mentor Award (2004), the prestigious Founders Award (2006), the Advocacy Award (2013) and the Excellence in Education Award (2018).

He has been quoted extensively in publications such as The Wall Street Journal, Business Week, US News and World Report, USA Today and Kiplingers. He has done many radio interviews for NAEA (including repeated interviews with Marketplace Money on National Public Radio), is a four-time panelist on Tax Talk Today and has appeared on the NBC Nightly News. He has testified on behalf of NAEA before the IRS Oversight Board, the Senate Finance Committee and the House Ways & Means Oversight Sub-Committee. He was chosen three times by Accounting Today to its "Top 100" list. He served a three year term on the Internal Revenue Service Advisory Council (IRSAC) and was Chair in 2009. He has spoken on tax issues on the national, state and local levels including 22 NAEA Affiliates and has given numerous presentations at the IRS Nationwide Tax Forum.

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Ariele Doolittle, J.D., MBA is a Partner in the State & Local Tax practice group of Hodgson Russ LLP. Her practice is focused on state and local tax matters, including civil and criminal tax controversies, with an emphasis on New York State tax litigation. Ariele's experience includes personal income, franchise, sales and use, and fuel taxes. She has successfully represented clients before state agencies and in state and federal court actions and appeals.

A considerable portion of Ariele's practice centers on state residency issues. This includes advising clients prospectively as they are planning a move to a new location, and also includes representing clients who are facing state residency and allocation audits and appeals. Ariele also counsels business owners regarding complex multistate tax issues, which often accompany residency changes.

Ariele also has significant experience handling matters under the New York State Freedom of Information Law (FOIL) and the federal Freedom of Information Act (FOIA). She frequently uses FOIL and FOIA to obtain records from state and federal agencies, and has also successfully appealed a host of agency determinations denying FOIA and FOIL requests.

In addition to her legal practice, Ariele is a frequent speaker on state and local tax issues to local and national audiences. She also co-authors the New York Tax Litigation chapter in Thomson Reuters' *Commercial Litigation in New York State Courts* treatise.

Prior to joining Hodgson Russ, Ariele was a law clerk at the New York State Division of Tax Appeals and Tax Appeals Tribunal.

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Martin S. Finn, JD, LL.M., CPA/PFS, **Accredited Estate Planner® (Distinguished)**, an attorney and certified public accountant, is a founding partner of the law firm of Lavelle & Finn, LLP. Mr. Finn advises clients on estate, financial, tax, business and elder law issues including personal and corporate tax planning, business counseling, structuring of business transactions, estate administration and estate and business succession planning.

Mr. Finn earned a B.B.A. from Siena College (1980), a J.D. from Albany Law School (1983), an LL.M. in Taxation from New York University (1989), is an AICPA-credentialed Personal Financial Specialist (2016), and is a National Association of Estate Planners & Councils Estate Planning Hall of Fame® Accredited Estate Planner® (Distinguished) (2020). He is a member of the American, New York State, Albany County and Schenectady County Bar Associations; the American Institute of Certified Public Accountants; the National Academy of Elder Law Attorneys, Inc.; and the New York State Society of Certified Public Accountants.

Mr. Finn is a frequent lecturer and, with his retired law partner John H. Lavelle, is co-author of *Cents & Sensibility: The Practical Guide to Money & Aging* (iUniverse, 2006), and *Estate Planning Techniques for Mid-Sized Estates* (PESI, 2005).

Mr. Finn co-chairs the AICPA Engage Conference and is past chair of the AICPA National Tax/Sophisticated Tax Conference and the AICPA Tax Strategies for the High Income Individual Conference; member of the Board of Directors (ALCO and Board Integration/Inorganic Growth (Chair) Committees) of Broadview Federal Credit Union; Past Member of the Board of Directors of The Schenectady County Community College Foundation; Past Chair of the Board of Directors of the Capital Region Chamber Foundation; and a Former Schenectady County Legislator (District 3), 2008-2013.

Mr. Finn is the recipient of the NYSBA President's Pro Bono Service Award – 4th Judicial District (2023), AICPA Sidney Kess Award for Excellence in Continuing Education (2021), Fr. Benjamin Kuhn Award for his contribution to Siena College (2005), Schenectady County Bar Association Lawyer in Service to the Community Award (2001) and Professional Education System, Inc. Excellence in Education Award (1998). Mr. Finn was recently inducted into the

NAEPC Estate Planning Hall of Fame ®, Class of 2020, and awarded the Accredited Estate Planner® (AEP®) designation.

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Natalie Kolodij is an IRS Enrolled Agent who has been working exclusively with Real Estate Investors for almost a decade.

An active real estate investor and FIRE enthusiast she understands the need to pay as little tax as legally possible while simultaneously ensuring you continue to qualify for the financing you need to grow.

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Frank Lin, EA, MBA, CPA is a tax accountant and partner at Jet Tax Service Inc., a privately owned accounting firm located in Queens New York City. He is an Enrolled Agent and a Certified Public Accountant with an MBA from CUNY Baruch College. In addition to working at Jet Tax Service Inc., he has taught as an adjunct professor at Baruch College and has presented for both the AICPA and NYSSEA. He is happily married with two beautiful daughters.

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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.

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Allan J. "A.J." Reynolds, EA has over thirty years of experience encompassing various areas of taxation. Though his practice centers on Individual, Business, and Estate Tax preparation, A.J. focuses a portion of his practice to IRS Representations. As diverse as his specializations, A.J.'s clientele, too, ranges from average workers to Fortune 500 executives. Additionally, A.J. volunteers his time with the Iowa Legal Aid's Managing Attorney assisting in Tax Court cases and assorted income tax issues. A.J. started his tax career with a national CPA firm in San Diego, CA after proudly serving for five years in the United States Navy onboard the Guided Missile Destroyer USS Callaghan. While onboard the destroyer, the ship executed many missions in the Straits of Hormuz off the coast of Iran. Outside of his tax practice, A.J. is a member of the Diocese of Sioux City Priests' Pension & Welfare Board and the Investment Advisory Board for the Diocese. When not working, his time is spent in various activities, including traveling with his wife and their two children.

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Ericka S. Williams, EA, NTPIF, and founder of Trinity Global Financial Group, PLLC in Tallahassee, FL. Her firm provides bookkeeping, tax preparation, IRS representation, QuickBooks Training, and other seminars. Her firm specializes in bookkeeping for churches and non-profits as well as clergy taxation. She has over 16 years of experience in IRS audits, appeals, installment agreements, innocent spouse cases, Offer in Compromise, and Liens and Levy removals. She also teaches individual and corporate taxation at Florida A & M University.