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Lynn Senke, EA, *Treasurer*  
Vicki Hermann, EA, *Secretary*



Contact:  
Jeffrey R Gentner, EA, *Executive Director*  
Email: [jgentner@nyssea.org](mailto:jgentner@nyssea.org)  
Phone: 716-616-0104  
Web Site: [nyssea.org](http://nyssea.org)

22 Hidden Ridge Common, Williamsville, NY 14221

## Presidential Call to Conference

This is YOUR OFFICIAL INVITATION to our 33rd Annual Conference, and to take part in the business of your Society. Although Covid-19 necessitated our difficult decision to cancel the live conference originally planned, your Board of Directors is pleased to present the high-quality education you've come to expect from NYSSEA, this year in a virtual format, October 23-29, 2020. If you've ever wanted to attend conference but have been unable to travel to get there, now is your opportunity! Your input and participation are invaluable, and we encourage you to attend. We are proud to welcome back **Thomas Gorczynski, EA, USTCP; Martin Finn, JD, LL.M, CPA/PFS; and Kathryn Morgan EA, USTCP**, to our conference, and we are excited to introduce **Brad Messner, EA** to the NYSSEA community. In addition, we are pleased to have two of New York's own EA's at this year's conference: **Henry Grabkowitz, EA** will offer a session on NY personal income tax returns, and **Salvatore Candela, EA** will host this year's Tax Resolution Help Desk by zoom appointment. We are extremely fortunate to bring you these National-level instructors delivering outstanding education. Our Conference Committees 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.

There will be two **Board of Directors Meetings**; the first will be before Conference begins, and the second will follow the conference, with specific dates and times to be determined. 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 our low registration rates and sign up now! **Join us for fantastic and timely classes, networking with colleAgues, and the NYSSEA annual meeting.**

See you all online in October!

*Michael E Lawrence, EA*  
**NYSSEA PRESIDENT**

**Members Licensed to Represent Taxpayers before the Internal Revenue Service**

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

Feel free to copy this form if registering more than 1 person.

**COMPLETE CONFERENCE REGISTRATION & CLASS REGISTRATION FORMS**

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP: \_\_\_\_\_

COMPANY: \_\_\_\_\_

PHONE: CELL: \_\_\_\_\_ BUSINESS/HOME: \_\_\_\_\_

EMAIL: \_\_\_\_\_

NAEA MEMBER: YES \_\_\_\_\_ NO \_\_\_\_\_ NAEA Member ID \_\_\_\_\_

NYSSEA CHAPTER \_\_\_\_\_

1ST NYSSEA CONFERENCE: YES \_\_\_\_\_ NO \_\_\_\_\_ IRS – PTIN \_\_\_\_\_

**Fee\*: \$149 – NYSSEA/NAEA Member**

**\$199 – Non-member**

TOTAL AMOUNT ENCLOSED: \_\_\_\_\_ MAKE CHECK PAYABLE TO NYSSEA

\*Can't make the live event? No worries! Stay tuned for details about an on-demand option (with CE - available for a limited time after the conference).

**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 THIS 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](mailto:koreen@korjetax.com)

# WEBINAR SCHEDULE AT-A-GLANCE

*All times listed below are Eastern Daylight Time*

## Friday, October 23, 2020

10:30a-12:10p **Bankruptcy and Cancellation of Debt Part 1**

*Kathryn Morgan, EA, USTCP*

2:00p-3:40p **Bankruptcy and Cancellation of Debt Part 2**

*Kathryn Morgan, EA, USTCP*

## Monday, October 26, 2020

10:30a-12:10p **Getting from Federal AGI to NY IT-201/203 AGI – A Long Strange Journey**

*Henry Grabkowitz, EA*

2:00p-3:40p **Ethics – Unique Dependent Scenarios and Due Diligence**

*Brad Messner, EA, CBSA*

## Tuesday, October 27, 2020

10:30a-12:10p **COVID-19 Relief for Individual Taxpayers**

*Thomas A. Gorczynski, EA, CTC, USTCP*

2:00p-3:40p **Publicly Traded Partnership (PTP) Taxation**

*Thomas A. Gorczynski, EA, CTC, USTCP*

## Wednesday, October 28, 2020

10:30a-12:10p **Maximizing the Tax Benefits in the Purchase and Sale of a Business**

*Martin S. Finn, JD, LL.M., CPA/PFS*

2:00p-3:40p **Data Security – Written Plan**

*Brad Messner, EA, CBSA*

## Thursday, October 29, 2020

10:30a-12:10p **Retirement Account Distribution Planning After the SECURE Act and the CARES Act**

*Martin S. Finn, JD, LL.M., CPA/PFS*

## Ongoing throughout Conference

**Tax Resolution Help Desk** (by Zoom appointment)

Salvatore P. Candela, EA, ATA, ABA

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- Can't make the live event? No worries! Stay tuned for details about an on-demand option (with CE - available for a limited time after the conference).
- Where's the fun stuff? We are planning our usual schedule of fun & social events – translated into our virtual world.



# THIRTY-THIRD ANNUAL NYSSEA CONFERENCE

## Course Descriptions

### **Bankruptcy and Cancellation of Debt (Foreclosures, NOLs, and Attribute Reductions)** (4 CE to be presented as Part 1 and Part 2) (Fri Oct 23, see timing below)

*Kathryn Morgan, EA, USTCP*

The tax implications of Cancellation of Debt Income (COD) under IRC §108; exclusions under foreclosures and bankruptcy (IRC §1017), and the logistics of reporting any taxable income on personal or business tax returns will be clarified.

The usefulness of Form 982, its ordering rules, its application in reducing COD income, and how business entities and different states handle the remaining income will be discussed.

Part 1 (Fri Oct 23, 10:30a-12:10p):

1. Bankruptcy benefits, drawbacks, issues and timing
2. Other resolution options outside bankruptcy

Part 2 (Fri Oct 23, 2:00p-3:40p):

1. Cancellation of Debt Income
2. Deemed Sales
3. Exceptions and Exclusions to CODI
4. Reductions in Attributes
5. Foreclosures and Bankruptcy issues in CODI

### **Getting from Federal AGI to NY IT-201/203 AGI – A Long Strange Journey**

(2 NAEA/NYSSEA CE) (Mon Oct 26, 10:30a-12:10p)

*Henry Grabkowitz, EA*

Enrolled Agents are America's Tax Experts and we receive plenty of training on the preparation of Form 1040. But we generally have to prepare at least one state tax return along with Form 1040. Many states conform to Federal tax law so it is a relatively simple matter to prepare the state tax return. New York, however, has its own tax laws, many of which specifically do not conform to Federal tax law. This session is intended to help you understand the differences so that you will be able to prepare a complete and accurate NY personal income tax return. Topics may include: NY additions, subtractions, depreciation, itemized deductions, special NY credits.

### **Ethics – Unique Dependent Scenarios and Due Diligence**

(2 CE) (Mon Oct 26, 2:00p-3:40p)

*Brad Messner, EA, CBSA*

We have all been sucked into one of those late afternoon television shows where four people are claiming to be a child's parents – a blood test quickly reveals the correct answer. Unfortunately, the right to claim a dependent is not always so clear. In this session, we are going to dig deep into the complicated situations around who can claim a dependent and when. More so, we will discuss the importance of and types of due diligence you should be completing to stay both compliant and validate your records.

## **COVID-19 Relief for Individual Taxpayers** (2 CE) (Tue Oct 27, 10:30a-12:10p)

*Thomas A. Gorczynski, EA, CTC, USTCP*

Both Congress and the IRS have provided various tax relief provisions to individual taxpayers due to the COVID-19 pandemic. The options available and guidance on them continues to evolve during the pandemic. This course will review those provisions, the current guidance related to them, and how they impact your client's overall tax situation.

## **Publicly Traded Partnership (PTP) Taxation** (2 CE) (Tue Oct 27, 2:00p-3:40p)

*Thomas A. Gorczynski, EA, CTC, USTCP*

Partnership taxation is complex; however, publicly traded partnership taxation has its own set of rules that make these partnerships even more complex. This course will discuss partnership taxation in-general, rules specific to PTPs, and demonstrate with sample calculations. There will be an in-depth discussion of how Section 199A applies to PTPs as well.

## **Maximizing the Tax Benefits in the Purchase and Sale of a Business**

(2 CE) (Wed Oct 28, 10:30a-12:10p)

*Martin S. Finn, JD, LL.M., CPA/PFS*

This program will explore the many tax planning opportunities in the sale of a business – both from the buyer's and seller's perspective. Our discussion will cover basic concepts such as balancing the buyer's need to maximize capital gain income over ordinary income against the seller's need to maximize deductions such as amortization and depreciation to help finance the transaction and more complex topics such as the appropriate use of – and the types of – tax free reorganizations.

## **Data Security – Written Plan** (2 CE) (Wed Oct 28, 2:00p-3:40p)

*Brad Messner, EA, CBSA*

You are a tax expert. You have invested years in learning and understanding our complex tax code. Understanding technology has become not just an expectation, but a requirement. The Gramm-Leach-Bliley Act requires financial service firms to conduct themselves in ways to safeguard confidential client data. In this session, we will focus on understanding those requirements and how to operationally manage them in your day-to-day work.

## **Retirement Account Distribution Planning After the SECURE Act and the CARES**

**Act** (2 CE) (Thu Oct 29, 10:30a-12:10p)

*Martin S. Finn, JD, LL.M., CPA/PFS*

This program will review the complex and changing tax rules of distributions from retirement accounts, including IRAs, with an emphasis on the updates provided by the SECURE and CARES Acts. We will focus on appropriate planning strategies for clients including proper beneficiary planning including trusts, ROTH conversions and the tax benefits of charitable beneficiaries.

## **Tax Resolution Help Desk** (Ongoing throughout Conference, by appointment)

*Salvatore P. Candela, EA, ATA, ABA*

This popular help desk has become a fixture of NYSSEA's annual conference. Bring your unusual, hard-to-resolve cases to Sal Candela for guidance and recommendations. Sal has more than 20 years' experience with tax representation issues. Appointments to be scheduled via Zoom.

## OUR DISTINGUISHED SPEAKERS

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**Martin S. Finn, JD, LL.M., CPA/PFS**, an attorney and certified public accountant, is a founding partner of the law firm of Lavelle & Finn, LLP. Mr. Finn counsels 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) Nominee (2019). 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 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 is Chair of the AICPA Conference on Tax Strategies for the High-Income Individual; Chair of the AICPA Sophisticated Tax Conference; Financial Officer of the Elder Law and Special Needs Section of the New York State Bar Association; Past Chair of the Board of Directors of the Capital Region Chamber Foundation; Chair of the Supervisory Committee and member of the Board of Managers of CAP COM Federal Credit Union; Member of the Board of Directors of The Schenectady County Community College Foundation; and Former Schenectady County Legislator (District 3), 2008-2013. He is also an Adjunct Professor at Schenectady County Community College and past Adjunct Professor at Siena College, Albany Law School, and the University at Albany.

Mr. Finn is the 2005 recipient of the Fr. Benjamin Kuhn Award for his contribution to Siena College, the 2001 recipient of the Schenectady County Bar Association's Lawyer in Service to the Community Award and the 1998 recipient of Professional Education System, Inc.'s Excellence in Education Award.

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**Thomas A. Gorczynski, EA, USTCP**, is a Phoenix-based tax professional whose firm specializes in tax preparation for individuals and small businesses, international tax compliance, and tax representation. He is an Enrolled Agent and a Fellow of the National Tax Practice Institute. Mr. Gorczynski has been admitted as a non-attorney to the bar of the United States Tax Court. He earned a Master of Science in Taxation from Golden Gate University and a Certificate in Finance and Accounting from the Wharton School at the University of Pennsylvania. Mr. Gorczynski is a speaker and technical writer on a wide range of tax topics and has been published in EA Journal.

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**Henry Grabkowitz, EA** grew up in Rochdale Village (possibly known to some as the site of the old Jamaica Racetrack) in Jamaica, NY (New York City) and is a graduate of Stuyvesant High School and Queens College (CUNY) with a Bachelor of Arts degree in accounting.

Henry 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.

Henry for many years served as Troop Treasurer for Boy Scout Troop 1 of Flushing, NY, an original troop formed in 1910 at the dawn of the Scouting movement. Within his former house of worship, Temple Beth Sholom of Flushing, NY, Henry has served as a member of the Board of Trustees, Chairman of the Budget & Finance committee and four years as President. With his family's relocation to Suffolk County, they have joined a local congregation, B'nai Israel Reform Temple of Oakdale, NY.

Henry & his wife Sharon will celebrate their 40th wedding anniversary in August 2020. They have three children (two surviving).

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**Brad Messner, EA** is a third-generation owner of M & J Tax Service located in Pennsylvania. He is the first Enrolled Agent in the firm's history and has 24 years of experience specializing in corporate, farm, and rental income tax as well as securing financial data. Brad also has over 20 years of experience developing and managing technology solutions for large, global organizations. After obtaining his MBA, Brad's focus shifted to higher education where he is also currently a Professor of Cybersecurity, Computer Science, and Data Science. He is actively pursuing his doctorate degree with an intended thesis related to the application of blockchain technology using machine learning to improve tax planning.

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**Kathryn Mary Morgan, EA, USTCP**, recently retired after 25 years with H&R Block and started her own practice, Puzzled By Taxes, LLC. She teaches tax CPE for National and State level organizations, including NATP, NAEA, and [Webce.com](http://Webce.com), around the country.

Her prior careers as a USAF military police officer and as a police communications officer for the Bossier City Police give her a wide variety of experience that translate into tax issues. She proudly holds the titles of Enrolled Agent, Fellow NTPI, and United States Tax Court Practitioner.

She has been published by several tax research companies, including Parker Tax Publishing and [TaxConnections.com](http://TaxConnections.com). She is an accomplished speaker and instructor on a wide variety of tax issues.

Kathy lives and practices in the Shreveport Louisiana area and when not "talking tax" she enjoys spending time with her grandchildren and family, writing and reading.

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**Salvatore P. Candela, EA** has been preparing taxes since 1986, passed the EA exam in 1997, became an Enrolled Agent in 1998 and a Fellow of NTPI (National Tax Practice Institute) in 2000. Sal has been a featured speaker around the country.

Sal is the owner and founder of The Tax Advocate Group, LLC, which is focused on tax problem resolution and has offices in New York (Queens and Wall Street). His firm aggressively represents taxpayers before all administrative levels of the IRS, and is committed to helping taxpayers resolve their IRS problems – *Once and For ALL!* He has almost twenty years' experience in IRS collection proceedings, IRS audits and administrative appeals, and the use of bankruptcy to resolve IRS controversies.

He is a member of the National Association of Enrolled Agents (NAEA), the New York State Society of Enrolled Agents (NYSSEA), the National Society of Accountants (NSA), and the National Association of Tax Professionals (NATP).

He is co-author of the bestselling book *"Breaking the Tax Code"* and was quoted in a USA Today article about America's Leading Tax Professionals. He has provided tax expertise as a panelist on *Tax Talk Today*. Sal is also an instructor at NTPI.