



**JOHN  
HERMUS**

## President's Message

It's the Holiday Season..... Yes, its official. The music is back, and the holidays are in full swing. I hope everyone enjoyed Thanksgiving. The break gives us the chance to enjoy time off with family and friends and reflect on what we are thankful for. Plus, there are always the leftovers! I hope everyone got to unwind and had safe travels over the long weekend. If you happen to venture out overnight for Black Friday deals, you are braver than me.

November has also been a very busy time for the Suffolk Chapter. Our many events this month included:

- Employee Benefits Committee's 2019 Tax Planning Using Qualified Retirement Plans CPE event on November 5.
- NextGen's Student Night on November 5.
- All Day A&A Update on November 8.
- All Day Tax Update on November 9.
- Annual Ethics Update on November 13.
- Members in Industry Committee's Demystifying Data Analytics and AI CPE event on November 14.

As you can see our committees were very hard at work in taking advantage of the post-10/15 tax deadline time frame.

On Friday, December 13, at the offices of Sheehan & Company in Brightwaters, the Chapter will be celebrating the pickup of the many toys collected in our 25th Toys for Tots drive. It is truly amazing to see the

culmination of the hard work behind this drive and the members coming together for such a great cause. Our NextGen committee has been hard at work collecting, building, wrapping, and distributing boxes to our many colleagues, friends, and family who all play a key role in making this drive such a success each year. Want to help contribute to this cause but not sure how? Please contact me or **Cynthia Barry** as seen on the flyer on page 2.

Still looking for CPE before year end? Please join the Members in Industry committee for our annual GAAP update on December 12, presented by none other than Suffolk Chapter Past President **Paul Becht**.

Also in December, the Small Business committee is making a return. On Monday, December 16, we are asking all interested members to please join us for the committee's organizational meeting at the offices of Giambalvo, Stalzer, & Company, in Great River. The committee's plans for future events will be discussed, and a brief presentation on SBA loans will be given. Thanks to committee chair **Chris Cheeseman** for revitalizing this committee!

In the spirit of the holidays, I encourage everyone to be kind, give back to those less fortunate, continue to be thankful, and have fun!



— John W. Hermus

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The NYSSCPA Suffolk NextGen Committee  
proudly announces the

# **25th Anniversary TOYS FOR TOTS Toy Drive**

**to benefit the U.S. Marine Corps'  
Toys for Tots Program**



The holidays are just around the corner!  
Please help us share the magic of the holiday season  
with the needy children of Long Island  
by participating in this year's drive.

Promotional materials and drop-off boxes  
will be available in the beginning of November.

The ceremonial toy pick up by the USMC is scheduled for  
**FRIDAY, DECEMBER 13<sup>TH</sup>**  
at the offices of Sheehan & Company, CPA PC.

For more information regarding this wonderful event, contact:

Cynthia Finn Barry, CPA  
Sheehan & Company CPA PC  
165 Orinoco Drive, Brightwaters, NY 11718  
(631) 665-7040; cbarry@sheehancpa.com

# The Qualified Business Income Deduction and Tax Planning Strategies

By Sean Kelly, CPA  
Markowitz, Fenelon & Bank, LLP (MFB)

One of the most hotly discussed parts of the Tax Cuts & Jobs Act (TCJA) is the Qualified Business Income Deduction (QBID), otherwise known as the Section 199A deduction. In general, the deduction provides certain pass-through businesses (sole proprietorships, partnerships, S Corporations) with the ability to deduct 20% of their qualified business income (QBI) on the owner's personal income tax return, subject to some phase outs and limitations. The deduction effectively lowers their top individual tax rate from 37% to 29.6% ( $37\% \times 80\% = 29.6\%$ ). Section 199A was included in the TCJA to provide relief to small businesses that do not operate as C Corporations, because C Corporations tax rates were significantly reduced from a top rate of 35% to a flat rate of 21%.

The deduction is limited to the greater of 50% of the W-2 wages paid by the business, or 25% of W-2 wages plus 2.5% of the unadjusted basis of qualified property owned by the business. These limitations do not apply to taxpayers with taxable income at or below a certain threshold. For 2019, the threshold amount is \$321,400 for joint

filers and \$160,700 for all other taxpayers. For taxpayers above these thresholds, good tax planning becomes essential.

The deduction starts to phase out for specified service trades or businesses (SSTBs) once taxable income reaches the above referenced thresholds. An SSTB is any trade or business involving the performance of services in health, law, accounting, actuarial science, performing arts, consulting, athletics, financial services, or any business where the principal asset of the business is the reputation or skill of one or more of its employees or owners.

## Wage Limitation

The amount of W-2 wages paid by a business plays a significant role in calculating the deduction. S Corporations have an advantage over sole proprietors and partnerships in that they can pay the owner W-2 wages. The more wages a business pays, the bigger potential deduction they can take, but at the same time, wages are an expense of the business so they lower the QBI. So it is a balancing act to determine the optimum wages for a business to pay. **Take note in the example below.**

*(continued next page)*

	(1)	(2)	(3)
Net Income (pre-wages)	\$1,000,000	\$1,000,000	\$1,000,000
W-2 Wages (including owners)	\$900,000	\$100,000	\$300,000
Qualified Business Income (QBI)	\$100,000	\$900,000	\$700,000
(a) 20% of QBI	\$20,000	\$180,000	\$140,000
(b) 50% wages	\$450,000	\$50,000	\$150,000
199A Deduction [lesser of lines (a) & (b)]	\$20,000	\$50,000	\$140,000
Tax Savings (assumed 37% rate)	\$7,400	\$18,500	\$51,800

# QBI Deduction (cont'd)

In Scenario (1) the owner opts to take a large salary in the form of bonus in December. This enables them to defer making any tax payments until the end of year and avoid paying quarterly estimates. This has always been a common planning strategy for business owners, but should be reconsidered in light of Section 199A. As you can see this option wipes out most of the business's QBI, and limits the deduction to only \$20,000.

In Scenario (2) the owner opts to only take a "reasonable salary" from the company, as required by the IRS. This allows them to limit the amount of exposure to FICA taxes. While this scenario results in the highest QBI, with minimal wages, the deduction is limited to only \$50,000.

Scenario (3) provides the maximum tax savings because the business paid out close to the optimum amount of wages. You want to have enough wages to get the deduction, but not too much wages where it starts to reduce your deduction.

Note that in all scenarios, the same amount of income is being reported on the owner's personal tax return, but with proper planning, there can be significant tax savings.

Payments to subcontractors do not count as W-2 wages for purposes of Section 199A. Businesses using subcontractors should consider whether hiring employees would be more beneficial. It's not as simple as just changing their classification, as the IRS has very specific guidelines for determining employees vs. subcontractors. You need to consider the additional costs of having employees, such as payroll taxes, workers compensation, benefits, etc.

Because of an S Corporation's ability to pay the owner W-2 wages, LLC's that have previously elected to be treated as a partnership or sole proprietorship for tax purposes may want to consider converting to an S Corporation if they have insufficient W-2 wages. All factors should be considered before making the change as S Corporations are not always the best option in all cases.

## **Aggregation of Activities**

It's very common for business owners to conduct business activities through several different pass-through businesses. This may result in some businesses having disproportionate payroll and/or assets, limiting the overall Section 199A deduction. The aggregation election may allow you to group together similar and commonly controlled activities, treating them as one activity. This election can be very beneficial if one business shows significant income, but lacks W-2 wages, while another business shows less income, but has plenty of W-2 wages and/or assets. Without the election, each business is treated separately when calculating the allowable deduction. The election is irrevocable, unless circumstances change, so careful consideration is required before making the election.

The Section 199A deduction can be greatly beneficial to pass-through businesses. There is no one-size-fits-all for all business types and it's important to consult with your business advisor and/or accountant to make sure you do what is best for your particular circumstances and leave no opportunities on the table.



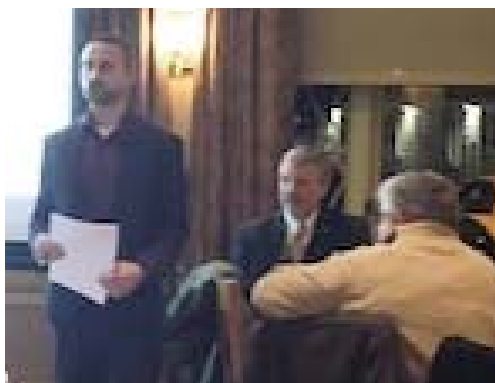
# Ethics Update

On Wednesday, November 13th, the Suffolk Chapter hosted its annual Ethics Update at the Irish Coffee Pub in East Islip. This year our speaker was **Ernie Smith** of Nawrocki Smith LLP. Ernie covered topics from the AICPA's Professional Ethics Executive Committee, NYS Education Department, enforcement and disciplinary updates, emerging ethical issues, and ethical theories. Members in attendance were educated on recent developments on hosting services, current and proposed NYS Ethics CPE requirements, non-CPA ownership of CPA firms, and recent ethics cases that have made the news among many other topics.

This event would not have been possible without our sponsor, City National Bank. The audience was given a brief presentation by the bank to start the night. City National Bank also informed us that ***they have space available to host future Suffolk Chapter events.*** For further information please contact **Davi Tserpelis** at [Davi.Tserpelis@cnb.com](mailto:Davi.Tserpelis@cnb.com).



Ernie Smith



John Hermus



# COMMITTEE REPORT: Members in Industry

*The Suffolk Chapter NYSSCPA Members in Industry committee meets monthly from September through May. We welcome CPAs across all industries and practices. Our morning meetings start and end promptly, from 8 to 10 a.m. There are no entry fees and meetings earn two CPE credits. For more information: Janet Verneuille, [janet.verneuille@fnbli.com](mailto:janet.verneuille@fnbli.com).*

**Joel Lanz** is not only a well-known professor at SUNY Old Westbury but also the founder and principal of Joel Lanz, CPA, P.C., a niche CPA practice focusing on information and technology governance, risk, compliance and audit.



On November 14th he presented on “Demystifying Data Analytics and Artificial Intelligence (AI),” a session attended by accounting students as well as NYSSCPA members from across the island.



Janet Verneuille, Frank Giambruno, Joel Lanz

Thanks to everyone who contributed a toy to the Toys for Tots campaign at this meeting.

## UPCOMING MEETING DATES: Mark your calendar now!

**Thursday, December 12, 8-10 a.m.**

### **Annual GAAP Update**

**Speaker:** Paul Becht, partner with Margolin, Winer & Evens LLP

**Location:** Flexible Business Systems, 290 Motor Parkway Hauppauge, NY

Sponsored by The First National Bank of Long Island

**[REGISTER HERE!](#)**

**Thursday, January 23, 8-10 a.m.**

### **Annual Tax Update Along with an Economic Discussion and Retrospective Look at Barron's Analysis**

**Speakers:** Ernest Patrick Smith CPA/ABV/CFF, CVA, CFE and John M. Spatola, CPA/ABV/CFF, CVA, CFE, both of Nawrocki Smith LLP

**Location:** Nawrocki Smith LLP, 290 Broadhollow Road, Lower Level, Melville

Sponsored by The First National Bank of Long Island & Nawrocki Smith LLP

# Suffolk Chapter CALENDAR OF EVENTS

## **DECEMBER 12, 2019**

Annual GAAP Update. Details on page 6.

## **DECEMBER 13, 2019**

Ceremonial Toys for Tots pickup. Details on page 2.

## **DECEMBER 16, 2019**

Small Business Committee Meeting: SBA Loans. Details on page 8.

## **JANUARY 16, 2020**

NFP Committee meeting: Uniform Guidance Update. Info: [kenc@ceriniandassociates.com](mailto:kenc@ceriniandassociates.com).

## **JANUARY 23, 2020**

Annual Tax Update/Barron's Analysis. Details on page 6.

## **FEBRUARY 6, 2020**

Joint Suffolk/Nassau Annual Networking Event. Details on page 9.

## **FEBRUARY 13, 2020**

NFP Committee meeting: Accounting & Auditing Update. Info: [kenc@ceriniandassociates.com](mailto:kenc@ceriniandassociates.com).

## **APRIL 23, 2020**

NFP Committee meeting: Allocations/Functional Methodologies. Info: [kenc@ceriniandassociates.com](mailto:kenc@ceriniandassociates.com).

Committee Chairs! Send future meeting dates to William Huether, [whuether@sheehancpa.com](mailto:whuether@sheehancpa.com)

For up-to-the-minute NYSSCPA Suffolk Chapter activities  
[CLICK HERE](#)



Join us for a meeting  
of the NEW  
Suffolk Chapter  
**Small Business  
Committee**

## **SBA Loans: Navigating the Process and Your Clients**

**Monday, December 16, 2019** | 8 to 10 a.m.  
at Giambalvo, Stalzer & Company  
3500 Sunrise Highway, Suite 100, Building 200, Great River

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Join the NEWLY RE-FORMED Small Business Committee  
at its first re-organizational meeting.  
The committee will be brainstorming ideas for future events.  
Opportunities to fill some of the committee's leadership positions!

PLUS, we will get an hour-long presentation from  
**Frank DeRosa** of Empire National Bank on  
SBA loans and how to properly serve your clients.

**FREE Admission! Breakfast will be served.**

**FOR QUESTIONS AND TO REGISTER:**  
Chris Cheeseman, [chrisc@gsco-cpas.com](mailto:chrisc@gsco-cpas.com)





## **Nassau/Suffolk Joint Chapter Annual Networking Event**

**Thursday, February 6, 2020**

**6-9 p.m.**

at The Fox Hollow  
7725 Jericho Turnpike, Woodbury

**\$80 per person | \$90 at the door**

Join the Suffolk and Nassau Chapter  
Cooperation with Bankers and Other Credit Grantors Committees  
for an evening of networking, cocktails, and buffet dinner.

RSVP required by January 24, 2020

**REGISTER HERE**



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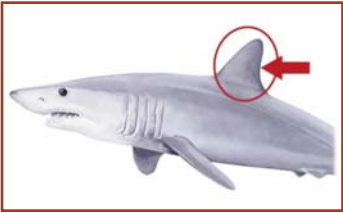





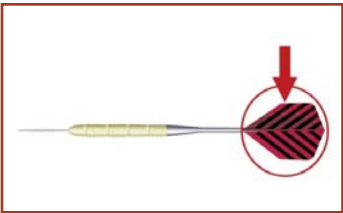

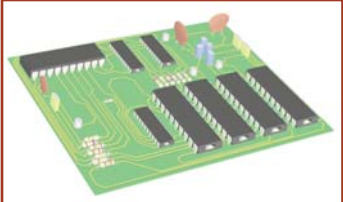
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*The NYSSCPA Suffolk Chapter has a few committees looking for a chair!*

- CONSTRUCTION CONTRACTORS & REAL ESTATE
- EMERGING TECHNOLOGIES
- ESTATE/FINANCIAL PLANNING
- MANAGEMENT OF AN ACCOUNTING PRACTICE

# FUN & GAMES: Name That Thing

1. 
  - A. cartilage
  - B. tonsil
  - C. palate
  - D. uvula
2. 
  - A. caudel fin
  - B. pelvic fin
  - C. dorsal fin
  - D. pectoral fin
3. 
  - A. fusilli
  - B. rigatoni
  - C. penne
  - D. tortellini
4. 
  - A. tang
  - B. heel
  - C. bolster
  - D. guard
5. 
  - A. threader
  - B. thimble
  - C. tracer
  - D. hatpin
6. 
  - A. mouth
  - B. nozzle
  - C. receiver
  - D. bell
7. 
  - A. ranglan sleeve
  - B. glenny sleeve
  - C. gun sleeve
  - D. yoke sleeve
8. 
  - A. fin
  - B. feather
  - C. flight
  - D. tail
9. 
  - A. bevel square
  - B. protractor
  - C. heptagon
  - D. compass
10. 
  - A. commutator
  - B. cathode
  - C. alternator
  - D. circuit board

HOW'D YOU DO?

1. D.  
2. C.  
3. B.  
4. A.  
5. B.  
6. D.  
7. A.  
8. C.  
9. B.  
10. D.

SOURCE: merriam-webster.com

# Get Involved! NYSSCPA SUFFOLK

## COMMITTEE SERVICE APPLICATION

Here's a way to get involved with NYSSCPA Suffolk and help make a difference! Please rank the top 3 committees in which you have an interest:



- |                                                                             |                                                            |
|-----------------------------------------------------------------------------|------------------------------------------------------------|
| <input type="checkbox"/> Accounting & Auditing                              | <input type="checkbox"/> Estate/Financial Planning         |
| <input type="checkbox"/> Community Affairs                                  | <input type="checkbox"/> Forensic and Valuation Services   |
| <input type="checkbox"/> Construction Contractors                           | <input type="checkbox"/> General Taxation                  |
| <input type="checkbox"/> Cooperation with Attorneys                         | <input type="checkbox"/> Golf Outing                       |
| <input type="checkbox"/> Cooperation with Bankers and Other Credit Grantors | <input type="checkbox"/> Management of Accounting Practice |
| <input type="checkbox"/> Cooperation with Educational Institutions          | <input type="checkbox"/> Members in Industry               |
| <input type="checkbox"/> CPE/Professional Development                       | <input type="checkbox"/> Membership                        |
| <input type="checkbox"/> East End                                           | <input type="checkbox"/> NextGen (Young CPAs)              |
| <input type="checkbox"/> Emerging Technologies                              | <input type="checkbox"/> Not-for-Profit & Government       |
| <input type="checkbox"/> Employee Benefits                                  | <input type="checkbox"/> Public Relations                  |
|                                                                             | <input type="checkbox"/> Real Estate & Construction        |
|                                                                             | <input type="checkbox"/> Small Business                    |

*Please forward your response to:*

John Hermus: (631) 665-7040, [jhermus@sheehancpa.com](mailto:jhermus@sheehancpa.com)

## SUFFOLK CHAPTER SPONSORSHIP PROGRAM

Here's your chance to make the most of your membership! SPONSOR ONE OF OUR EVENTS and get in front of colleagues, referral sources, and potential clients.



### Newsletter Editor:

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### Step One: Choose the type of event based on your target audience.

- golf outings
- informational seminars
- networking events
- charitable events
- technical workshops

### Step Two: Become a sponsor. At a cost of \$1,000 you receive:

- recognition in the Suffolk Chapter newsletter
- logo/recognition in all event flyers
- opportunity to speak at the event
- booth or table display space

*To take advantage of this great offer, contact our Sponsorship Chair:*

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