

Form **990**

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning **JUN 1, 2009** and ending **MAY 31, 2010**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite 3 PARK AVENUE, 18TH FLOOR City or town, state or country, and ZIP + 4 NEW YORK, NY 10016	D Employer identification number 13-1101547
	F Name and address of principal officer: JOANNE S. BARRY SAME AS C ABOVE	E Telephone number 212-719-8300
	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c) (6) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	G Gross receipts \$ 10,914,833. H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) H(c) Group exemption number ▶
	J Website: ▶ WWW.NYSSCPA.ORG	L Year of formation: 1897 M State of legal domicile: NY
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS (NYSSCPA) IS ONE OF THE LARGEST STATE		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	38
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	38
	5 Total number of employees (Part V, line 2a)	5	96
	6 Total number of volunteers (estimate if necessary)	6	1911
	7a Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	536,574.
b Net unrelated business taxable income from Form 990-T, line 34	7b	-361,432.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	7,376,033.	7,410,553.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	2,648,512.	2,279,039.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	40,952.	23,850.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	303,571.	265,251.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	10,369,068.	9,978,693.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	337,267.	56,641.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		
	16a Professional fundraising fees (Part IX, column (A), line 11e)	5,408,969.	5,722,728.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	4,712,107.	5,038,808.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	10,458,343.	10,818,177.
19 Revenue less expenses. Subtract line 18 from line 12	-89,275.	-839,484.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	6,995,566.	7,965,532.
	22 Net assets or fund balances. Subtract line 21 from line 20	5,309,395.	7,114,788.
		1,686,171.	850,744.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: **JOANNE S. BARRY, EXECUTIVE DIRECTOR**
 Date: _____
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature: **FREDERICK H. ROTHMAN**
 Date: _____
 Check if self-employed:
 Preparer's identifying number (see instructions): _____
 Firm's name (or yours if self-employed), address, and ZIP + 4: **LOEB & TROPER LLP**
655 THIRD AVENUE, 12TH FLOOR
NEW YORK, NY 10017
 EIN: _____
 Phone no.: **(212) 867-4000**

May the IRS discuss this return with the preparer shown above? (see instructions) Yes No

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990 (2009)

13-1101547 Page 2

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission: SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the exempt purpose achievements for each of the organization's three largest program services by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

SEE SCHEDULE O FOR CONTINUATION(S)

4a (Code:) (Expenses \$ including grants of \$) (Revenue \$)
THE NYSSCPA'S MAJOR ACHIEVEMENT WAS TO EDUCATE ALL NEW YORK STATE-LICENSED CPAS AND THEIR EMPLOYERS ON THE PROVISIONS OF THE STATE'S ACCOUNTANCY REFORM LAW, WHICH WENT INTO EFFECT JULY 26, 2009. THE SOCIETY HELD MORE THAN 50 SESSIONS FOR OVER 3,800 INDIVIDUALS IN NEW YORK AND NEIGHBORING NEW JERSEY. MAJOR ENTITIES FROM PRIVATE INDUSTRY, GOVERNMENT AND ACADEMIA PARTICIPATED IN THESE SESSIONS. ANOTHER ASPECT OF THE SOCIETY'S EDUCATION OUTREACH ON THE LAW INCLUDED A COMMUNICATIONS PLAN FEATURING AN AD CAMPAIGN THAT TARGETED THE FIVE CPA AUDIENCES AFFECTED BY THE LAW: TAXATION, INDUSTRY, GOVERNMENT ACADEMIA AND ATTEST SERVICES. THE SOCIETY ALSO ACTIVELY ENGAGED STATE REGULATORS IN THE DEVELOPMENT OF STATE REGULATIONS THAT IMPLEMENT THE ACCOUNTANCY REFORM LAW, INCLUDING ITS MANDATORY QUALITY REVIEW

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services. (Describe in Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ► \$

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990 (2009)

13-1101547 Page 3

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>		X
2	Is the organization required to complete Schedule B, Schedule of Contributors?		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? <i>If "Yes," complete Schedule C, Part II</i>		
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? <i>If "Yes," complete Schedule C, Part III</i>	X	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9	Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11	Is the organization's answer to any of the following questions "Yes"? <i>If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable</i>	X	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i>		
	• Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i>		
	• Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i>		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i>		
	• Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i>		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? <i>If "Yes," complete Schedule D, Part X.</i>		
12	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i>		X
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional</i>	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?		X
14b	b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? <i>If "Yes," complete Schedule F, Part I</i>		X
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>		X
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Part III</i>		X
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i>		X

Form 990 (2009)

932003
02-04-10

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990 (2009)

13-1101547 Page 4

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	<input type="checkbox"/>	<input type="checkbox"/>
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	<input type="checkbox"/>	<input type="checkbox"/>
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	<input type="checkbox"/>	<input type="checkbox"/>
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
28 Was the organization a party to a business transaction with one of the following parties, (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	<input type="checkbox"/>	<input type="checkbox"/>
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Form 990 (2009)

932004
02-04-10

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990 (2009)

13-1101547 Page 5

Part V Statements Regarding Other IRS Filings and Tax Compliance

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable		
	1a 12		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
	1b 0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a 96		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return. (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	X	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country: See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	

Form 990 (2009)

932005
02-04-10

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body		
1b	Enter the number of voting members that are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a material diversion of the organization's assets?		X
6	Does the organization have members or stockholders?	X	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	X	
7b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	a The governing body?	X	
8b	b Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	X	
10b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	X	
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
11A	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	X	
12b	b Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	c Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	X	
13	Does the organization have a written whistleblower policy?	X	
14	Does the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	a The organization's CEO, Executive Director, or top management official	X	
15b	b Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		X
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	b If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17	List the states with which a copy of this Form 990 is required to be filed	NONE
18	Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request	
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization:	
	PATRICK PAYANO, CPA - 212-719-8337	
	3 PARK AVENUE, 18TH FLOOR, NEW YORK, NY 10016	

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Form 990 (2009)

13-1101547 Page 7

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if the organization did not compensate any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SHARON SABBA FIERSTEIN IMMEDIATE PAST PRESIDENT	1.00	X		X			0.	0.	0.	
DAVID J. MOYNIHAN PRESIDENT	25.00	X		X			0.	0.	0.	
MARGARET A. WOOD PRESIDENT-ELECT	6.50	X		X			0.	0.	0.	
JOSEPH M. FALBO, JR. SECRETARY, TREASURER	7.00	X		X			0.	0.	0.	
ELLIOT A. LESSER VICE PRESIDENT	3.00	X		X			0.	0.	0.	
MARK L. MEINBERG VICE PRESIDENT	1.00	X		X			0.	0.	0.	
GAIL M. KINSELLA VICE PRESIDENT	5.00	X		X			0.	0.	0.	
LIREN WEI VICE PRESIDENT	3.00	X		X			0.	0.	0.	
C. DANIEL STUBBS JR. VICE PRESIDENT	2.00	X		X			0.	0.	0.	
AVERY E. NEUMARK DIRECTOR	1.00	X					0.	0.	0.	
CHARLES J. WEINTRAUB DIRECTOR	2.50	X					0.	0.	0.	
IAN J. BENJAMIN DIRECTOR	1.00	X					0.	0.	0.	
SHERRY L. DELLEBOVI DIRECTOR	1.00	X					0.	0.	0.	
DAVID R. HERMAN DIRECTOR	4.00	X					0.	0.	0.	
ROBERT KAWA DIRECTOR	2.00	X					0.	0.	0.	
ANTHONY CASSELLA DIRECTOR	1.00	X					0.	0.	0.	
ANTHONY J. MALTESE DIRECTOR	1.00	X					0.	0.	0.	

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990 (2009)

13-1101547 Page 8

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
ITA M. RAHILLY DIRECTOR	1.00	X						0.	0.	0.
J. MICHAEL KIRKLAND DIRECTOR	4.00	X						0.	0.	0.
JOEL C. QUALL DIRECTOR	2.00	X						0.	0.	0.
JOHN B. HUTTLINGER JR. DIRECTOR	2.00	X						0.	0.	0.
JOHN BARONE DIRECTOR	1.00	X						0.	0.	0.
MARK G. LEEDS DIRECTOR	1.50	X						0.	0.	0.
THOMAS M. VANHATTEN DIRECTOR	1.00	X						0.	0.	0.
THOMAS BOYD DIRECTOR	1.00	X						0.	0.	0.
SUZANNE M. JENSEN DIRECTOR	2.00	X						0.	0.	0.
SUSAN BAROSSO DIRECTOR	1.00	X						0.	0.	0.
1b Total								1,362,968.	96,704.	137,697.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization **7**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization.

(A) Name and business address	(B) Description of services	(C) Compensation
3 PARK AVENUE BUILDING CO., LP PO BOX 9409, UNIONDALE, NY 11555	REAL ESTATE MANAGEMENT	1,638,014.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **1**

SEE SCHEDULE J-2 FOR PART VII, SECTION A CONTINUATION

Form 990 (2009)

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990 (2009)

13-1101547 Page 9

Part VIII Statement of Revenue		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1 a Federated campaigns	1a				
	b Membership dues	1b	7410553.			
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lines 1a-1f: \$					
h Total. Add lines 1a-1f		7410553.				
Program Service Revenue	2 a CPA JOURNAL	Business Code 541900	904,507.	437,433.	467,074.	
	b MEMBER SERVICES	541900	652,634.	652,634.		
	c MEETINGS & CONFERENCES	541900	527,648.	527,648.		
	d THE TRUST PROFESSIONAL	541900	164,692.	124,750.	39,942.	
	e WEBSITE ADVERTISING IN	541800	29,558.		29,558.	
	f All other program service revenue					
	g Total. Add lines 2a-2f		2279039.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		15,014.		15,014.	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties		264,560.		264,560.	
	6 a Gross Rents	(i) Real	542278.			
		(ii) Personal				
		b Less: rental expenses	542278.			
	c Rental income or (loss)	0.				
	d Net rental income or (loss)		0.			
	7 a Gross amount from sales of assets other than inventory	(i) Securities	402698.			
		(ii) Other				
		b Less: cost or other basis and sales expenses	393862.			
		c Gain or (loss)	8,836.			
	d Net gain or (loss)		8,836.		8,836.	
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a				
	b Less: direct expenses	b				
c Net income or (loss) from fundraising events						
9 a Gross income from gaming activities. See Part IV, line 19	a					
b Less: direct expenses	b					
c Net income or (loss) from gaming activities						
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a OTHER REVENUE	900099	691.			691.	
b						
c						
d All other revenue						
e Total. Add lines 11a-11d		691.				
12 Total revenue. See instructions.		9978693.	1742465.	536,574.	289,101.	

932009
02-04-10

Form 990 (2009)

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Form 990 (2009)

13-1101547 Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	56,641.			
2 Grants and other assistance to individuals in the U.S. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the U.S. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,001,087.			
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	3,809,518.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	260,122.			
9 Other employee benefits	299,489.			
10 Payroll taxes	352,512.			
11 Fees for services (non-employees):				
a Management				
b Legal	1,883.			
c Accounting	72,479.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2,298.			
g Other	358,834.			
12 Advertising and promotion	23,357.			
13 Office expenses	1,322,362.			
14 Information technology	100,619.			
15 Royalties				
16 Occupancy	1,115,134.			
17 Travel	97,734.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	966,754.			
20 Interest	25,592.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	632,080.			
23 Insurance	87,340.			
24 Other expenses. Itemize expenses not covered above. (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below.)				
a SALES COMMISSION	117,766.			
b CREDIT CARD FEES	114,576.			
c				
d				
e				
f All other expenses				
25 Total functional expenses. Add lines 1 through 24f	10,818,177.			
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation ...				

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990 (2009)

13-1101547 Page 11

Part X Balance Sheet

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing	282,752.	1	3,641,834.
	2	Savings and temporary cash investments	2,989,342.	2	
	3	Pledges and grants receivable, net		3	
	4	Accounts receivable, net	188,130.	4	242,346.
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). Complete Part II of Schedule L		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use		8	
	9	Prepaid expenses and deferred charges	170,447.	9	168,476.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 5,243,557.		
	b	Less: accumulated depreciation	10b 2,195,579.	10c	3,047,978.
	11	Investments - publicly traded securities	1,090,373.	11	864,898.
	12	Investments - other securities. See Part IV, line 11		12	
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11		15	
16	Total assets. Add lines 1 through 15 (must equal line 34)	6,995,566.	16	7,965,532.	
Liabilities	17	Accounts payable and accrued expenses	811,719.	17	1,229,542.
	18	Grants payable	40,000.	18	30,000.
	19	Deferred revenue	3,955,267.	19	5,056,467.
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23	Secured mortgages and notes payable to unrelated third parties		23	
	24	Unsecured notes and loans payable to unrelated third parties		24	
	25	Other liabilities. Complete Part X of Schedule D	502,409.	25	798,779.
	26	Total liabilities. Add lines 17 through 25	5,309,395.	26	7,114,788.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.				
	27	Unrestricted net assets	1,686,171.	27	850,744.
	28	Temporarily restricted net assets		28	
	29	Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds		30	
	31	Paid-in or capital surplus, or land, building, or equipment fund		31	
	32	Retained earnings, endowment, accumulated income, or other funds		32	
33	Total net assets or fund balances	1,686,171.	33	850,744.	
34	Total liabilities and net assets/fund balances	6,995,566.	34	7,965,532.	

Form 990 (2009)

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Form 990 (2009)

13-1101547 Page 12

Part X Financial Statements and Reporting

1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?

b Were the organization's financial statements audited by an independent accountant?

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?

d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

Form 990 (2009)

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

2009

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

▶ **Complete if the organization is described below.**
▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part VI, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," to Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," to Form 990, Part IV, line 5 (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number 13-1101547
---	---

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political expenditures ▶ \$ _____
- 3 Volunteer hours _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
 - 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
 - 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
 - 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file Form 1120-POL for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

THE NEW YORK STATE SOCIETY OF CERTIFIED

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A Check if the filing organization belongs to an affiliated group.
 B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?														

Yes No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2a	Lobbying nontaxable amount				
b	Lobbying ceiling amount (150% of line 2a, column(e))				
c	Total lobbying expenditures				
d	Grassroots nontaxable amount				
e	Grassroots ceiling amount (150% of line 2d, column (e))				
f	Grassroots lobbying expenditures				

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ...			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities? If "Yes," describe in Part IV			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?		X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?		X
3 Did the organization agree to carryover lobbying and political expenditures from the prior year?		X

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes."

1 Dues, assessments and similar amounts from members	1	7,410,553.
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	43,418.
b Carryover from last year	2b	-966,321.
c Total	2c	-922,903.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	370,528.
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4	
5 Taxable amount of lobbying and political expenditures (see instructions)	5	-1293431.

Part IV Supplemental Information

Complete this part to provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; and Part II-B, line 1i. Also, complete this part for any additional information.

Schedule D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization **THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

Employer identification number
13-1101547

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

Yes No

9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

- 1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1
- (ii) Assets included in Form 990, Part X
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items:
- a Revenues included in Form 990, Part VIII, line 1
- b Assets included in Form 990, Part X

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange programs
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIV and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21? Yes No

b If "Yes," explain the arrangement in Part XIV.

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the year end balance held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Part VI Investments - Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements		1,722,918.	1,077,185.	645,733.
d Equipment		1,028,195.	588,532.	439,663.
e Other		2,492,444.	529,862.	1,962,582.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				3,047,978.

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Schedule D (Form 990) 2009

13-1101547 Page 3

Part VII Investments - Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
Financial derivatives		
Closely-held equity interests		
Other		

Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ▶

Part VIII Investments - Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value

Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ▶

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value

Total. (Column (b) must equal Form 990, Part X, col (B) line 15.) ▶

Part X Other Liabilities. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Amount	
Federal income taxes		
DEFFERED RENT	384,195.	
CAPITAL LEASE OBLIGATIONS	414,584.	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	798,779.	

2. FIN 48 Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48.

932053
02-01-10

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements			
1 Total revenue (Form 990, Part VIII, column (A), line 12)	1		9,978,693.
2 Total expenses (Form 990, Part IX, column (A), line 25)	2		10,818,177.
3 Excess or (deficit) for the year. Subtract line 2 from line 1	3		-839,484.
4 Net unrealized gains (losses) on investments	4		4,057.
5 Donated services and use of facilities	5		
6 Investment expenses	6		
7 Prior period adjustments	7		
8 Other (Describe in Part XIV.)	8		
9 Total adjustments (net). Add lines 4 through 8	9		4,057.
10 Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10		-835,427.

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1 Total revenue, gains, and other support per audited financial statements			15,162,806.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a Net unrealized gains on investments	2a	4,057.	
b Donated services and use of facilities	2b		
c Recoveries of prior year grants	2c		
d Other (Describe in Part XIV.)	2d	5,180,056.	
e Add lines 2a through 2d	2e		5,184,113.
3 Subtract line 2e from line 1	3		9,978,693.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b Other (Describe in Part XIV.)	4b		
c Add lines 4a and 4b	4c		0.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5		9,978,693.

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1 Total expenses and losses per audited financial statements			15,939,992.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a Donated services and use of facilities	2a		
b Prior year adjustments	2b		
c Other losses	2c		
d Other (Describe in Part XIV.)	2d	5,121,815.	
e Add lines 2a through 2d	2e		5,121,815.
3 Subtract line 2e from line 1	3		10,818,177.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b Other (Describe in Part XIV.)	4b		
c Add lines 4a and 4b	4c		0.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5		10,818,177.

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X: EFFECTIVE JUNE 1, 2009, THE ORGANIZATION ADOPTED THE

PROVISION PERTAINING TO UNCERTAIN TAX POSITIONS (ASC TOPIC 740) AND HAS

DETERMINED THAT THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE

RECOGNITION OR DISCLOSURE IN THE FINANCIAL STATEMENTS.

PART XII, LINE 2D - OTHER ADJUSTMENTS:

REVENUE FROM RELATED ENTITIES: 5180056.

Part XIV Supplemental Information (continued)

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

EXPENSES FROM RELATED ENTITIES: 5121815.

Multiple horizontal lines for supplemental information.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization **THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS** Employer identification number **13-1101547**

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed. ▶

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
FOUNDATION FOR ACCOUNTING EDUCATION, INC. - 3 PARK AVENUE - NEW YORK, NY 10016	23-7171151	501(C)(3)	56,641.	0.			TO SUPPORT THE ORGANIZATION

2 Enter total number of section 501(c)(3) and government organizations **1.**

3 Enter total number of other organizations

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule I (Form 990) 2009

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

13-1101547 Page 2

Schedule I (Form 990) 2009

Part II Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Part IV and Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance

Part IV Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

SCHEDULE I, PART I, LINE 2: THE NYSSCPA FUNDED THE LOSS OF THE FOUNDATION FOR ACCOUNTING EDUCATION, INC., A RELATED ORGANIZATION.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

2009

Open to Public Inspection

Name of the organization **THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

Employer identification number
13-1101547

Part I Questions Regarding Compensation

	Yes	No								
<p>1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</p> <table border="0"> <tr> <td><input type="checkbox"/> First-class or charter travel</td> <td><input type="checkbox"/> Housing allowance or residence for personal use</td> </tr> <tr> <td><input type="checkbox"/> Travel for companions</td> <td><input type="checkbox"/> Payments for business use of personal residence</td> </tr> <tr> <td><input type="checkbox"/> Tax indemnification and gross-up payments</td> <td><input type="checkbox"/> Health or social club dues or initiation fees</td> </tr> <tr> <td><input type="checkbox"/> Discretionary spending account</td> <td><input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use	<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence	<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees	<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<input type="checkbox"/> First-class or charter travel	<input type="checkbox"/> Housing allowance or residence for personal use									
<input type="checkbox"/> Travel for companions	<input type="checkbox"/> Payments for business use of personal residence									
<input type="checkbox"/> Tax indemnification and gross-up payments	<input type="checkbox"/> Health or social club dues or initiation fees									
<input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)									
<p>b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</p>	1b									
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?</p>	2									
<p>3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</p> <table border="0"> <tr> <td><input checked="" type="checkbox"/> Compensation committee</td> <td><input checked="" type="checkbox"/> Written employment contract</td> </tr> <tr> <td><input type="checkbox"/> Independent compensation consultant</td> <td><input type="checkbox"/> Compensation survey or study</td> </tr> <tr> <td><input type="checkbox"/> Form 990 of other organizations</td> <td><input checked="" type="checkbox"/> Approval by the board or compensation committee</td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract	<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study	<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee				
<input checked="" type="checkbox"/> Compensation committee	<input checked="" type="checkbox"/> Written employment contract									
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study									
<input type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Approval by the board or compensation committee									
<p>4 During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:</p> <p>a Receive a severance payment or change-of-control payment?</p>	4a	<input checked="" type="checkbox"/>								
<p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p>	4b	<input checked="" type="checkbox"/>								
<p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4c	<input checked="" type="checkbox"/>								
<p>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</p>										
<p>5 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</p> <p>a The organization?</p>	5a									
<p>b Any related organization?</p> <p>If "Yes" to line 5a or 5b, describe in Part III.</p>	5b									
<p>6 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</p> <p>a The organization?</p>	6a									
<p>b Any related organization?</p> <p>If "Yes" to line 6a or 6b, describe in Part III.</p>	6b									
<p>7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p>	7									
<p>8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs. section 53.4958-4(a)(3)? If "Yes," describe in Part III</p>	8									
<p>9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9									

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2009

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

13-1101547

Schedule J (Form 990) 2009

Page 2

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a.

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
LOUIS GRUMET	(i)	242,487.	49,445.	21,162.	14,915.	11,520.	339,529.
	(ii)	2,722.	555.	238.	167.	129.	3,811.
JOANNE S. BARRY	(i)	198,527.	0.	0.	12,736.	373.	211,636.
	(ii)	5,677.	0.	0.	364.	11.	6,052.
ERNEST MARKEZIN	(i)	168,783.	0.	0.	13,299.	3,122.	185,204.
	(ii)	780.	0.	0.	61.	14.	855.
JAMES WOHLIKE	(i)	164,721.	0.	0.	6,718.	18,163.	189,602.
	(ii)	612.	0.	0.	25.	67.	704.
ALAN SCHMELIKIN	(i)	150,726.	0.	0.	10,332.	3,080.	164,138.
	(ii)	50,752.	0.	0.	3,479.	1,037.	55,268.
DENNIS O'LEARY	(i)	139,360.	0.	0.	10,880.	2,594.	152,834.
	(ii)	0.	0.	0.	0.	0.	0.
WILLIAM PAPE	(i)	136,496.	0.	0.	9,239.	1,905.	147,640.
	(ii)	2,346.	0.	0.	159.	33.	2,538.
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							
(i)							
(ii)							

SCHEDULE J-2
(Form 990)

Department of the Treasury
Internal Revenue Service

Continuation Sheet for Form 990

▶ Attach to Form 990 to list additional information for Form 990, Part VII, Section A, line 1a.
▶ See the Instructions for Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the Organization **THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS** Employer Identification number **13-1101547**

Part I Continuation of Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees										
(A) Name and title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
SCOTT M. ADAIR DIRECTOR	3.00	X						0.	0.	0.
ADRIAN FITZSIMONS DIRECTOR	1.00	X						0.	0.	0.
S. DAVID BELSKY DIRECTOR	1.00	X						0.	0.	0.
ROBERT L. GOECKS DIRECTOR	1.00	X						0.	0.	0.
JESSE WHEELER DIRECTOR	1.00	X						0.	0.	0.
NANCY A. KIRBY DIRECTOR	1.00	X						0.	0.	0.
MARTHA A. JAECKLE DIRECTOR	3.00	X						0.	0.	0.
GEORGE I. VICTOR DIRECTOR	2.00	X						0.	0.	0.
ERIN SCANLON DIRECTOR	1.00	X						0.	0.	0.
BARBARA A. MARINO DIRECTOR	1.00	X						0.	0.	0.
HEATHER LOSI DIRECTOR	1.00	X						0.	0.	0.
CYNTHIA D. BARRY DIRECTOR	1.00	X						0.	0.	0.
LOUIS GRUMET EXECUTIVE DIRECTOR	37.10			X				313,094.	3,515.	26,731.
JOANNE S. BARRY EXECUTIVE DIRECTOR	36.50			X				198,527.	5,677.	13,484.
ERNEST MARKEZIN DIR. OF QUALITY ENHANCEM	37.30				X			168,783.	780.	16,496.
JAMES WOEHLKE GENERAL COUNSEL	37.40				X			164,721.	612.	24,973.
ALAN SCHMELKIN MANAGING DIR. OF OPERATI	28.10				X			150,726.	50,752.	17,928.
DENNIS O'LEARY LEGISLATIVE COUNSEL	37.50					X		139,360.	0.	13,474.
WILLIAM PAPE DIRECTOR OF MEMBER RELAT	36.90					X		136,496.	2,346.	11,336.
SUVRO BANERJEE CONTROLLER	27.50					X		91,261.	33,022.	13,275.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J-2 (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Employer identification number
13-1101547

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ACCOUNTING ORGANIZATIONS IN THE NATION WITH APPROXIMATELY 28,000

MEMBERS. IT WAS INCORPORATED IN 1897 FOR THE FOLLOWING PURPOSES:

TO CULTIVATE, PROMOTE, AND DISSEMINATE KNOWLEDGE AND INFORMATION
CONCERNING CERTIFIED PUBLIC ACCOUNTANTS.

TO ESTABLISH AND MAINTAIN HIGH STANDARDS OF INTEGRITY, HONOR, AND
CHARACTER AMONG CERTIFIED PUBLIC ACCOUNTANTS.

TO FURNISH INFORMATION REGARDING ACCOUNTANCY AND THE PRACTICE AND
METHODS THEREOF TO ITS MEMBERS AND THE GENERAL PUBLIC.

TO PROTECT THE INTERESTS OF ITS MEMBERS AND THE GENERAL PUBLIC WITH
RESPECT TO THE PRACTICE OF ACCOUNTANCY.

THE SOCIETY FULFILLS ITS MISSION THROUGH ITS 15 CHAPTERS, MORE THAN 60
TECHNICAL AND ADMINISTRATIVE COMMITTEES, AND A 39-MEMBER BOARD OF
DIRECTORS. THE ADMINISTRATIVE OPERATIONS ARE UNDER THE DIRECTION OF THE
EXECUTIVE DIRECTOR, ASSISTED BY A PROFESSIONAL STAFF OF APPROXIMATELY
75.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS (NYSSCPA) IS
ONE OF THE LARGEST STATE ACCOUNTING ORGANIZATIONS IN THE NATION WITH
APPROXIMATELY 28,000 MEMBERS. IT WAS INCORPORATED IN 1897 FOR THE
FOLLOWING PURPOSES:

TO CULTIVATE, PROMOTE, AND DISSEMINATE KNOWLEDGE AND INFORMATION
CONCERNING CERTIFIED PUBLIC ACCOUNTANTS.

TO ESTABLISH AND MAINTAIN HIGH STANDARDS OF INTEGRITY, HONOR, AND
CHARACTER AMONG CERTIFIED PUBLIC ACCOUNTANTS.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
932211
02-03-10

Schedule O (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Employer identification number
13-1101547

TO FURNISH INFORMATION REGARDING ACCOUNTANCY AND THE PRACTICE AND
METHODS THEREOF TO ITS MEMBERS AND THE GENERAL PUBLIC.

TO PROTECT THE INTERESTS OF ITS MEMBERS AND THE GENERAL PUBLIC WITH
RESPECT TO THE PRACTICE OF ACCOUNTANCY.

THE SOCIETY FULFILLS ITS MISSION THROUGH ITS 15 CHAPTERS, MORE THAN 60
TECHNICAL AND ADMINISTRATIVE COMMITTEES, AND A 39-MEMBER BOARD OF
DIRECTORS. THE ADMINISTRATIVE OPERATIONS ARE UNDER THE DIRECTION OF THE
EXECUTIVE DIRECTOR, ASSISTED BY A PROFESSIONAL STAFF OF APPROXIMATELY
75.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

PROVISIONS. THE LAW ESTABLISHES A MANDATORY QUALITY REVIEW PROGRAM FOR
MOST PUBLIC ACCOUNTING FIRMS THAT PROVIDE ATTESTATION SERVICES. THE
SOCIETY BEGAN THE PROCESS OF RESTRUCTURING ITS ADMINISTRATION OF THE
PEER REVIEW PROGRAM AS THE ADMINISTRATING ENTITY FOR THE AICPA PEER
REVIEW PROGRAM FOR FIRMS HEADQUARTERED IN NEW YORK STATE IN PREPARATION
OF THESE CHANGES THAT TAKE EFFECT JAN. 1, 2012.

THE SOCIETY PUBLISHED TWO PERIODICALS THAT WERE MAILED TO THE
MEMBERSHIP ON A SCHEDULED MONTHLY OR BIMONTHLY SCHEDULE. THE CPA
JOURNAL IS A TECHNICAL-REFEREED, PEER-REVIEWED JOURNAL AIMED AT
PRACTITIONERS, EDUCATORS, REGULATORS, AND OTHER FINANCIAL
PROFESSIONALS. THE JOURNAL'S GOAL IS TO PROVIDE READERS WITH INSIGHT
AND ANALYSIS ON DEVELOPMENTS IN THE AREAS OF ACCOUNTING, AUDITING,
TAXATION, FINANCE, MANAGEMENT, TECHNOLOGY, AND PROFESSIONAL ETHICS. IT
PUBLISHES MONTHLY, 12 TIMES A YEAR, WITH THE DECEMBER ISSUE ACCOMPANIED

BY AN ANNUAL RESOURCE GUIDE. THE TRUSTED PROFESSIONAL, THE SOCIETY'S

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule O (Form 990) 2009

932211
02-03-10

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number	13-1101547
--------------------------	---	--------------------------------	------------

NEWSPAPER, PUBLISHED 23 TIMES DURING THE 2009-10 FISCAL YEAR, INCLUDING
A SPECIAL EDITION IN JULY 2009 THAT PROVIDED INFORMATION ON THE STATE'S
NEWLY ADOPTED REGULATIONS IMPLEMENTING THE ACCOUNTANCY REFORM LAW. THE
TRUSTED PROFESSIONAL KEEPS THE NYSSCPA MEMBERSHIP APPRISED OF SOCIETY
NEWS, SUCH AS NYSSCPA GOVERNANCE ISSUES AND ADVOCACY INITIATIVES, AS
WELL AS FINANCIAL NEWS AFFECTING THE NEW YORK CPA PROFESSION AND ITS
CLIENT BASE. THIS COVERAGE INCLUDES FEDERAL AND STATE LEGISLATIVE AND
REGULATORY NEWS. THE NYSSCPA ALSO PUBLISHES ITS ANNUAL REPORT IN THE
TRUSTED PROFESSIONAL. BOTH PUBLICATIONS ARE AVAILABLE ON THE SOCIETY'S
WEBSITE AT WWW.NYSSCPA.ORG.

THE NYSSCPA ISSUED 36 COMMENT LETTERS IN RESPONSE TO CITY, STATE AND
FEDERAL POLICY-MAKERS AND REGULATORY BOARDS ON ISSUES INCLUDING
AUDITING STANDARDS, FINANCIAL REPORTING, GOVERNMENT ACCOUNTING
STANDARDS, IRS REGULATIONS, INTERNATIONAL FINANCIAL REPORTING
STANDARDS, STATE TAX LAWS AND OTHERS. THE ANALYSIS AND COMMENTARY WAS
DRIVEN BY THE WORK OF TECHNICAL COMMITTEES WITHIN THE SOCIETY'S
STRUCTURE. THESE COMMITTEES ALSO PROVIDED HIGH CALIBER TECHNICAL
DISCUSSION AND RESOURCES FOR THE MEMBERSHIP AS WELL AS EXTERNAL
AUDIENCES.

FORM 990, PART VI, SECTION A, LINE 6: THE ORGANIZATION HAS MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A: A NOMINATING COMMITTEE THAT
CONSISTS OF 9 MEMBERS ELECTED BY THE MEMBERSHIP (A BALLOT IS SENT TO ALL
VOTING MEMBERS IF THERE ARE MORE THAN 9 NOMINEES; IF THERE ARE FEWER THAN 9
ALL NOMINEES ARE DEEMED ELECTED) AND 2 BOARD DESIGNATED MEMBERS PROPOSES A

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
932211
02-03-10

Schedule O (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Employer identification number
13-1101547

NOMINATION SLATE. IN MAKING ITS NOMINATIONS, THE NOMINATING COMMITTEE
CONSIDERS THE DIVERSITY AND GEOGRAPHIC DISPERSION OF THE MEMBERSHIP. NONE
OF THE NOMINEES MAY BE MEMBERS OF THE NOMINATING COMMITTEE. THERE IS ALSO A
PETITION PROCESS FOR INDEPENDENT NOMINATION FOR AN OFFICER OR ELECTED
DIRECTOR. A PROXY IS MAILED TO ALL THE MEMBERS IN GOOD STANDING WITH
RESPECT TO THE ELECTION OF OFFICERS OR DIRECTORS. THE PROXY SETS FORTH THE
NAMES AND BACKGROUNDS OF THE NOMINEES. THE NOMINEE WITH THE LARGEST NUMBER
OF VOTES, ACCORDING TO THE NUMBER TO BE ELECTED TO THE PARTICULAR OFFICE OR
DIRECTORSHIP, IS ELECTED OFFICER OR DIRECTOR AT THE ANNUAL MEETING.

FORM 990, PART VI, SECTION A, LINE 7B: ANY PROPOSAL TO AMEND THE BYLAWS
MAY BE INITIATED EITHER BY THE BOARD OR BY A PETITION FILED WITH THE
SECRETARY AND SIGNED BY AT LEAST 100 MEMBERS. THE PROPOSAL SHALL STATE THE
TEXT OF THE CHANGE TO BE MADE. WITHIN 90 DAYS FOLLOWING THE INITIATION OF A
PROPOSAL TO AMEND THE BYLAWS, A MEETING OF THE MEMBERS OF THE SOCIETY IS
HELD TO CONSIDER THE PROPOSAL. THE PROPOSAL IS ADOPTED IF AT LEAST
TWO-THIRDS OF THE VOTES CAST AT THE MEETING SHALL BE VOTED IN FAVOR.

FORM 990, PART VI, SECTION B, LINE 11: THE BOARD OF DIRECTORS REVIEWED THE
FORM 990 AND WILL APPROVE THE FINAL FORM 990 PRIOR TO ITS FILING.

FORM 990, PART VI, SECTION B, LINE 12C: THE NYSSCPA REQUIRES ALL BOARD
MEMBERS AND EMPLOYEES, AND CERTAIN KEY VOLUNTEERS (ALL CHAPTER BOARD
MEMBERS, ALL COMMITTEE CHAIRPERSONS, AND ALL MEMBERS OF CERTAIN KEY
COMMITTEES) ANNUALLY TO READ THE NYSSCPA CONFLICT OF INTEREST POLICY AND
SUBMIT A CONFLICT OF INTEREST DISCLOSURE STATEMENT. THE DISCLOSURE

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
932211
02-03-10

Schedule O (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number 13-1101547
--------------------------	---	--

STATEMENTS ARE REVIEWED UPON RECEIPT. CONFLICTS ARE REFERRED TO LEGAL COUNSEL AND ARE DETERMINED EITHER NOT TO BE CONFLICTS OR RESULT IN RECUSAL FROM THE DECISION INVOLVING THE POTENTIAL CONFLICT. IN ADDITION, MEMBER DISCIPLINARY AND PRACTICE MONITORING COMMITTEES, PROFESSIONAL ETHICS COMMITTEE AND PEER REVIEW COMMITTEE IMPOSE ADDITIONAL CONFLICT PROCEDURES. WHEN POTENTIAL CONFLICTS ARISE, THEY TOO ARE REFERRED TO LEGAL COUNSEL FOR AN APPROPRIATE RESPONSE.

FORM 990, PART VI, SECTION B, LINE 15A: ALL EMPLOYEES WITH THE EXCEPTION OF THE EXECUTIVE DIRECTOR RECEIVE WRITTEN AND ORAL PERFORMANCE APPRAISALS BI-ANNUALLY FROM THEIR SUPERVISORS AND FROM THE EXECUTIVE DIRECTOR. THE NUMERICAL GRADE ON EACH EVALUATION DRIVES A MERIT-BASED COMPENSATION SYSTEM. THE EXECUTIVE DIRECTOR HAS THE DISCRETION OF DETERMINING COMPENSATION FOR ALL EMPLOYEES. SALARY COMPENSATION OF ALL EMPLOYEES WITH THE EXCEPTION OF THE EXECUTIVE DIRECTOR IS COMPARED TO OTHER NON-PROFIT ORGANIZATIONS IN THE SAME MARKET. THIS PROCESS WAS PERFORMED IN MAY 2010. THE EXECUTIVE DIRECTOR'S COMPENSATION IS EVALUATED AND APPROVED BY THE NYSSCPA'S BOARD OF DIRECTORS, WHICH IS PART OF THE EXECUTIVE DIRECTOR'S CONTRACT. THIS PROCESS WAS PERFORMED IN MAY 2009.

FORM 990, PART VI, SECTION C, LINE 19: AVAILABLE ON ORGANIZATION'S WEBSITE AND UPON REQUEST.

FORM 990, PART VII:

ALLOCATION OF HOURS

LOUIS GRUMET: 0.4 HOUR IS ALLOCATED TO RELATED ENTITY.

LHA For Privacy Act and Paperwork Reduction Act Notice, see the Instructions for Form 990.
932211
02-03-10

Schedule O (Form 990) 2009

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number	13-1101547
--------------------------	---	--------------------------------	------------

ALAN SCHMELKIN: 9.4 HOURS ARE ALLOCATED TO RELATED ENTITY.

JOANNE BARRY: 1 HOUR ARE ALLOCATED TO RELATED ENTITY.

JAMES WOEHLKE: 0.1 HOUR IS ALLOCATED TO RELATED ENTITY.

ERNEST MARKEZIN: 0.2 HOUR IS ALLOCATED TO RELATED ENTITY.

WILLIAM PAPE: 0.6 HOUR IS ALLOCATED TO RELATED ENTITY.

SURVO BANERJEE: 10 HOURS IS ALLOCATED TO RELATED ENTITY.

FORM 990, PART XI, LINE 2C

THE AUDIT COMMITTEE OF THE NYSSCPA WHICH ALSO INCLUDES A FAE TRUSTEE IS
 AN INTEGRAL PART OF THE ACCOUNTABILITY AND GOVERNANCE OF THE SOCIETY.
 IT PLAYS A KEY ROLE ASSISTING THE BOARD OF DIRECTORS IN CARRYING OUT
 ITS LEGAL AND FIDUCIARY RESPONSIBILITIES, PARTICULARLY WITH REGARD TO
 THE INTEGRITY OF THE ORGANIZATION'S FINANCIAL INFORMATION AND INTERNAL
 CONTROL.

THE AUDIT COMMITTEE UNDERTAKES VARIOUS ACTIVITIES IN ORDER TO MEET ITS
OBJECTIVES. THESE ACTIVITIES INCLUDE:

-APPROVAL OF THE OVERALL SCOPE OF THE AUDIT TO BE CONDUCTED BY THE
EXTERNAL AUDITORS

-ASSISTING IN ENSURING THAT THE AUDIT IS CONDUCTED IN A COST-EFFECTIVE,
TIMELY MANNER

-REVIEWING THE AUDITED FINANCIAL STATEMENTS AND RECOMMENDING TO THE
BOARD OF DIRECTORS THE APPROVAL OF THOSE FINANCIAL STATEMENTS

-REVIEWING MANAGEMENT COMMENTARY LETTERS ISSUED BY THE EXTERNAL
AUDITORS AND OVERSEEING MANAGEMENT'S IMPLEMENTATION OF RECOMMENDATIONS

-OVERSEEING THE INTERNAL CONTROL WITH REGARD TO FINANCIAL REPORTING

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No. 1545-0047

2009

Open to Public
Inspection

Name of the organization

THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

Employer identification number
13-1101547

-RECOMMENDING TO THE BOARD OF DIRECTORS THE APPOINTMENT OF THE EXTERNAL
AUDITOR

-REVIEWING ANY NON-AUDIT SERVICES PROVIDED BY THE EXTERNAL AUDITOR TO
ENSURE THAT THESE SERVICES WOULD NOT IMPAIR THE EXTERNAL AUDITOR'S
INDEPENDENCE

THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
 Employer identification number
13-1101547

Part I Identification of Disregarded Entities (Complete if the organization answered "Yes" to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
THE FOUNDATION FOR ACCOUNTING EDUCATION - 23-7171151, 3 PARK AVENUE, 18TH FLOOR, NEW YORK, NY 10016	CONTINUING PROFESSIONAL EDUCATION FOR CPA'S	NEW YORK	501(C)(3)	LINE 9 N/A	
NEW YORK STATE SOCIETY OF CPA'S BENEVOLENT FUND, INC. - 13-6182505, 3 PARK AVENUE, 18TH FLOOR, NEW YORK, NY 10016	TO PROVIDE FINANCIAL ASSISTANCE TO MEMBERS AND THEIR FAMILIES	NEW YORK	501(C)(3)	PF N/A	
NEW YORK STATE SOCIETY OF CPA'S PAC - 13-4053698, 3 PARK AVENUE, 18TH FLOOR, NEW YORK, NY 10016	TO PROMOTE PARTICIPATION IN POLITICAL ACTIVITIES	NEW YORK	527	N/A	

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Schedule R (Form 990) 2009 **Part III Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?
							Yes	No		

Part IV Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership

**THE NEW YORK STATE SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS**

Part V Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		<input checked="" type="checkbox"/>
b Gift, grant, or capital contribution to other organization(s)	<input checked="" type="checkbox"/>	
c Gift, grant, or capital contribution from other organization(s)		<input checked="" type="checkbox"/>
d Loans or loan guarantees to or for other organization(s)		<input checked="" type="checkbox"/>
e Loans or loan guarantees by other organization(s)		<input checked="" type="checkbox"/>
f Sale of assets to other organization(s)		<input checked="" type="checkbox"/>
g Purchase of assets from other organization(s)		<input checked="" type="checkbox"/>
h Exchange of assets		<input checked="" type="checkbox"/>
i Lease of facilities, equipment, or other assets to other organization(s)		<input checked="" type="checkbox"/>
j Lease of facilities, equipment, or other assets from other organization(s)		<input checked="" type="checkbox"/>
k Performance of services or membership or fundraising solicitations for other organization(s)		<input checked="" type="checkbox"/>
l Performance of services or membership or fundraising solicitations by other organization(s)		<input checked="" type="checkbox"/>
m Sharing of facilities, equipment, mailing lists, or other assets	<input checked="" type="checkbox"/>	
n Sharing of paid employees	<input checked="" type="checkbox"/>	
o Reimbursement paid to other organization for expenses		<input checked="" type="checkbox"/>
p Reimbursement paid by other organization for expenses		<input checked="" type="checkbox"/>
q Other transfer of cash or property to other organization(s)		
r Other transfer of cash or property from other organization(s)		

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

	(a) Name of other organization(s)	(b) Transaction type (a-r)	(c) Amount involved
(1)	THE FOUNDATION FOR ACCOUNTING EDUCATION, INC.	B	56,641.
(2)	THE FOUNDATION FOR ACCOUNTING EDUCATION, INC.	M	318,990.
(3)	THE FOUNDATION FOR ACCOUNTING EDUCATION, INC.	N	955,789.
(4)	THE FOUNDATION FOR ACCOUNTING EDUCATION, INC.	P	292,535.
(5)			
(6)			

Part VI Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of- year assets	(f) Dispropor- tionate allocations?		(g) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

2009 DEPRECIATION AND AMORTIZATION REPORT
FORM 990 PAGE 10

990

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
1	MACHINERY & EQUIPMENT	VARIABLES		.000	16	1,028,195.			1,028,195.	410,549.		177,983.
	FURNITURE AND EQUIPMENT					1,028,195.			1,028,195.	410,549.	0.	177,983.
	* 990 PAGE 10 TOTAL											
	MACHINERY & EQUIPM											
	OTHER											
2	DATA PROCESSING SYSTEM	VARIABLES		.000	16	2,492,444.			2,492,444.	274,681.		255,181.
3	LEASEHOLD IMPROVEMENT	VARIABLES		.000	16	1,722,918.			1,722,918.	878,269.		198,916.
	* 990 PAGE 10 TOTAL											
	OTHER											
	* GRAND TOTAL 990 PAGE 10 DEPR											
						4,215,362.		0.	4,215,362.	1,152,950.	0.	454,097.
						5,243,557.		0.	5,243,557.	1,563,499.	0.	632,080.