

**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)

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

**A** For the 2010 calendar year, or tax year beginning **JUN 1, 2010** and ending **MAY 31, 2011**

<b>B</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	<b>C</b> Name of organization <b>THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS</b> Doing Business As Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>3 PARK AVENUE 18TH FLOOR</b> City or town, state or country, and ZIP + 4 <b>NEW YORK, NY 10016</b> <b>F</b> Name and address of principal officer: <b>JOANNE S. BARRY</b> <b>SAME AS C ABOVE</b>	<b>D</b> Employer identification number <b>13-1101547</b> <b>E</b> Telephone number <b>212-719-8300</b> <b>G</b> Gross receipts \$ <b>10,928,448.</b> <b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( <b>6</b> ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>NYSSCPA.ORG</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		<b>L</b> Year of formation: <b>1897</b> <b>M</b> State of legal domicile: <b>NY</b>

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>TO CULTIVATE, PROMOTE, AND DISSEMINATE KNOWLEDGE AND INFORMATION CONCERNING CERTIFIED PUBLIC</b>		
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>38</b>
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>38</b>
<b>5</b>	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	<b>5</b>	<b>93</b>
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>2000</b>
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>460,133.</b>
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>-173,808.</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>8</b>	<b>7,410,553.</b>
<b>9</b>	Program service revenue (Part VIII, line 2g)	<b>9</b>	<b>2,279,039.</b>
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>10</b>	<b>23,850.</b>
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>11</b>	<b>265,251.</b>
<b>12</b>	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>12</b>	<b>9,978,693.</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>13</b>	<b>56,641.</b>
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	<b>14</b>	<b>0.</b>
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>15</b>	<b>5,722,728.</b>
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	<b>16a</b>	<b>0.</b>
<b>16b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>	<b>16b</b>	<b>0.</b>
<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)	<b>17</b>	<b>5,038,808.</b>
<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>18</b>	<b>10,818,177.</b>
<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	<b>19</b>	<b>-839,484.</b>
<b>20</b>	Total assets (Part X, line 16)	<b>20</b>	<b>7,965,532.</b>
<b>21</b>	Total liabilities (Part X, line 26)	<b>21</b>	<b>7,114,788.</b>
<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	<b>22</b>	<b>850,744.</b>

**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.

<b>Sign Here</b>	Signature of officer <b>JOANNE S. BARRY, EXECUTIVE DIRECTOR</b> Type or print name and title	Date <b>APR 12 2012</b>
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>BARRY ECKENTHAL</b>	Preparer's signature Date <b>APR 12 2012</b>
	Firm's name ▶ <b>FRIEDMAN LLP</b> Firm's address ▶ <b>100 EAGLE ROCK AVENUE STE 200 EAST HANOVER, NJ 07936</b>	Check if self-employed <input type="checkbox"/> PTIN Firm's EIN ▶ Phone no. (973) 929-3500

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III [X]

1 Briefly describe the organization's 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:

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 [X] 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 [X] 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.

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

MEMBERSHIP SERVICES:

THE NYSSCPA'S MAJOR ACHIEVEMENT OF THE 2010-2011 FISCAL YEAR WAS TO CONTINUE THE PROCESS OF RESTRUCTURING ITS ADMINISTRATION OF THE AICPA PEER REVIEW PROGRAM FOR FIRMS HEADQUARTERED IN NEW YORK STATE IN PREPARATION FOR CHANGES ASSOCIATED WITH NEW YORK STATE'S ACCOUNTANCY REFORM LAW THAT ESTABLISHES MANDATORY QUALITY REVIEW, STARTING JAN. 1, 2012, FOR MOST PUBLIC ACCOUNTING FIRMS THAT PROVIDE ATTESTATION SERVICES. THE NYSSCPA SUBMITTED COMMENTS ON THE NEW YORK STATE BOARD OF REGENTS' PROPOSED REGULATIONS, WHICH THE STATE ADOPTED IN NOVEMBER 2010. THE SOCIETY ALSO UNDERTOOK AN EXTENSIVE ANALYSIS OF THE EXPECTED IMPACT ON OPERATIONS FROM MANDATORY QUALITY REVIEW, INCLUDING ESTIMATING AND FORECASTING GROWTH IN PROGRAM ENROLLEES, HUMAN AND

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

**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 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <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 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a 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> .....	X	
b 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> .....		X
c 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> .....		X
d 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> .....		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
f 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 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
12a 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
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then 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
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, Parts I and IV</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, Parts II and IV</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, Parts III and IV</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
20a Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H</i> .....		X
b If "Yes" to line 20a, did the organization attach its audited financial statements to this return? <b>Note.</b> Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions) .....		

**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? If "Yes," complete Schedule I, Parts I and II .....	X	
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? If "Yes," complete Schedule I, Parts I and III .....		X
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? If "Yes," complete Schedule J .....	X	
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? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25 .....		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		
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? .....		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		
25a <b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I .....		
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? If "Yes," complete Schedule L, Part I .....		
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? If "Yes," complete Schedule L, Part II .....		X
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? If "Yes," complete Schedule L, Part III .....		X
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? If "Yes," complete Schedule L, Part IV .....		X
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV .....		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV .....		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M .....		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M .....		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I .....		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II .....		X
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? If "Yes," complete Schedule R, Part I .....		X
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 .....	X	
35 Is any related organization a controlled entity within the meaning of section 512(b)(13)? .....		X
a Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
36 <b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 .....		
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? If "Yes," complete Schedule R, Part VI .....		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O .....	X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response to any question in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
1a	17		
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?		
1c			
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	93		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	X	
2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3a			
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
3b			
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
4a			
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
4b			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5a			
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5b			
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
5c			
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
6a			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
6b			
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
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?		
7a			
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7c			
d	If "Yes," indicate the number of Forms 8282 filed during the year		
7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7e			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7f			
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
7h			
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?		
8			
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
a	Did the organization make any taxable distributions under section 4966?		
9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
9b			
10	<b>Section 501(c)(7) organizations.</b> 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	<b>Section 501(c)(12) organizations.</b> 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	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> 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	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
a	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

**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.

Check if Schedule O contains a response to any question in this Part VI

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
			38
b	Enter the number of voting members included in line 1a, above, who are independent		
			38
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 governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant 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	
b	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:		
a	The governing body?	X	
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	
b	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	
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	X	
b	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	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
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?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
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
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.  
 Own website     Another's website     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 - 212-719-8337**  
**3 PARK AVENUE 18TH FLOOR, NEW YORK, NY 10016**

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

Check if Schedule O contains a response to any question in this Part VII

**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.

- 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, if any. 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 neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
MARGARET WOOD PRESIDENT	4.50	X		X				0.	0.	0.
RICHARD PILUSO PRESIDENT-ELECT	4.00	X		X				0.	0.	0.
SCOTT ADAIR VICE PRESIDENT	2.00	X		X				0.	0.	0.
DAVID HERMAN VICE PRESIDENT	2.00	X		X				0.	0.	0.
MARTHA JAECKLE VICE PRESIDENT	2.00	X		X				0.	0.	0.
GAIL KINSELLA VICE PRESIDENT	2.00	X		X				0.	0.	0.
JOSEPH FALBO SECRETARY/TREASURER	2.00	X		X				0.	0.	0.
JOHN BARONE DIRECTOR	1.00	X						0.	0.	0.
CYNTHIA BARRY DIRECTOR	1.00	X						0.	0.	0.
DAVID BELSKY DIRECTOR	1.00	X						0.	0.	0.
IAN BENJAMIN DIRECTOR AT LARGE	1.00	X						0.	0.	0.
ROBERT BERLINER DIRECTOR AT LARGE	1.00	X						0.	0.	0.
ANTHONY CASSELLA DIRECTOR	1.00	X						0.	0.	0.
SHERRY DELLEBOVI DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X						0.	0.	0.
ADRIAN FITZSIMONS DIRECTOR AT LARGE	1.00	X						0.	0.	0.
STEPHEN FRANCIOSA DIRECTOR AT LARGE	1.00	X						0.	0.	0.
JENNIFER GEORGE DIRECTOR AT LARGE	1.00	X						0.	0.	0.

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

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

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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			
ROSEMARIE GIOVINAZZO-BARNICKEL DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
MITCHELL GUSLER DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
JOHN HUTTLINGER DIRECTOR	1.00	X					0.	0.	0.	
ROBERT KAWA DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
NANCY KIRBY DIRECTOR	1.00	X					0.	0.	0.	
J. MICHAEL KIRKLAND DIRECTOR	1.00	X					0.	0.	0.	
MARK LEEDS DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
PEI-CEN LIN DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
HEATHER LOSI DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
<b>1b Sub-total</b> .....							0.	0.	0.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							1,170,750.	91,329.	99,217.	
<b>d Total (add lines 1b and 1c)</b> .....							1,170,750.	91,329.	99,217.	

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 or individual 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	1,665,151.

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 PART VII, SECTION A CONTINUATION SHEETS

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

13-1101547

Form 990 (2010)

**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			
ANTHONY MALTESE DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
BARBARA MARINO DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
DAVID MOYNIHAN IMMEDIATE PAST PRESIDENT	1.00	X					0.	0.	0.	
AVERY NEUMARK DIRECTOR	1.00	X					0.	0.	0.	
JOEL QUALL DIRECTOR	1.00	X					0.	0.	0.	
ROBERT RITZ DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
ERIN SCANLON DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
ROBERT SOHR DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
GEORGE VICTOR DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
CHARLES WEINTRAUB DIRECTOR	1.00	X					0.	0.	0.	
JESSE WHEELER DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
F. MICHAEL ZOVISTOSKI DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
JOANNE S. BARRY EXECUTIVE DIRECTOR	34.50			X			232,849.	20,449.	16,191.	
ERNEST MARKEZIN DIRECTOR OF QUALITY ENHANCEMENT	37.40				X		170,645.	517.	17,258.	
ALAN SCHMELKIN MANAGING DIRECTOR OF OPERATION	26.10				X		140,730.	61,364.	20,028.	
WILLIAM PAPE DIRECTOR OF MEMBER RELATIONS	35.20					X	131,451.	8,487.	11,821.	
DENNIS O'LEARY COUNSEL	37.30					X	115,375.	512.	11,630.	
PAUL SINEGAL DEPUTY COUNSEL	37.50					X	106,157.	0.	11,081.	
LOUIS GRUMET FORMER EXECUTIVE DIRECTOR	0.00						273,543.	0.	11,208.	
<b>Total to Part VII, Section A, line 1c</b>							<b>1,170,750.</b>	<b>91,329.</b>	<b>99,217.</b>	

**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	7602530.				
	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		7602530.				
Program Service Revenue	2 a CPA JOURNAL	Business Code 541900	821,542.	405,683.	415,859.		
	b MEETINGS & CONFERENCES	541900	721,476.	721,476.	0.		
	c MEMBER SERVICES	541900	695,850.	695,850.			
	d THE TRUSTED PROFESSION	541900	136,962.	117,420.	19,542.		
	e WEBSITE ADVERTISING	541800	24,732.		24,732.		
	f All other program service revenue						
	g Total. Add lines 2a-2f		2400562.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		8,893.			8,893.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		254,550.			254,550.	
	6 a Gross Rents	(i) Real	653929.				
		(ii) Personal					
		b Less: rental expenses	653929.				
		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	7,396.				
		(ii) Other					
		b Less: cost or other basis and sales expenses	2,722.				
		c Gain or (loss)	4,674.				
	d Net gain or (loss)		4,674.			4,674.	
	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	588.			588.		
b							
c							
d All other revenue							
e Total. Add lines 11a-11d		588.					
12 Total revenue. See instructions.		10,271,797.	1940429.	460,133.	268,705.		

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

**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 .....	607,959.			
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 .....	622,046.			
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 .....	3,478,714.			
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) .....	232,205.			
9 Other employee benefits .....	276,596.			
10 Payroll taxes .....	350,426.			
11 Fees for services (non-employees):				
a Management .....				
b Legal .....	1,082.			
c Accounting .....	78,191.			
d Lobbying .....				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees .....	2,745.			
g Other .....	153,867.			
12 Advertising and promotion .....	10,807.			
13 Office expenses .....	847,655.			
14 Information technology .....	111,301.			
15 Royalties .....				
16 Occupancy .....	1,137,870.			
17 Travel .....	61,280.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings .....	1,034,259.			
20 Interest .....	24,048.			
21 Payments to affiliates .....				
22 Depreciation, depletion, and amortization .....	766,014.			
23 Insurance .....	107,048.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24f. If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O.) .....				
a <b>CREDIT CARD FEES</b> .....	125,812.			
b <b>SALES COMMISSION</b> .....	106,082.			
c .....				
d .....				
e .....				
f All other expenses .....				
25 <b>Total functional expenses.</b> Add lines 1 through 24f	10,136,007.			
26 Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). 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 (2010)

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**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
Assets	1	Cash - non-interest-bearing .....	3,641,834.	1	3,645,580.
	2	Savings and temporary cash investments .....		2	
	3	Pledges and grants receivable, net .....		3	
	4	Accounts receivable, net .....	242,346.	4	129,097.
	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)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) .....		6	
	7	Notes and loans receivable, net .....		7	
	8	Inventories for sale or use .....		8	
	9	Prepaid expenses and deferred charges .....	168,476.	9	166,239.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	10a 5,559,663.		
	b	Less: accumulated depreciation .....	10b 2,961,593.		
	11	Investments - publicly traded securities .....	3,047,978.	10c	2,598,070.
	12	Investments - other securities. See Part IV, line 11 .....	864,898.	11	1,279,834.
	13	Investments - program-related. See Part IV, line 11 .....		12	
	14	Intangible assets .....		13	
	15	Other assets. See Part IV, line 11 .....		14	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	7,965,532.	15	7,818,820.	
Liabilities	17	Accounts payable and accrued expenses .....	1,229,542.	17	1,276,428.
	18	Grants payable .....	30,000.	18	20,000.
	19	Deferred revenue .....	5,056,467.	19	4,698,697.
	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 .....	798,779.	25	835,780.
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	7,114,788.	26	6,830,905.
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 .....	850,744.	27	987,915.
	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	<b>Total net assets or fund balances</b> .....	850,744.	33	987,915.	
34	<b>Total liabilities and net assets/fund balances</b> .....	7,965,532.	34	7,818,820.	

Form 990 (2010)

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,271,797.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,136,007.
3	Revenue less expenses. Subtract line 2 from line 1	3	135,790.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	850,744.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	1,381.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	987,915.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response to any question in this Part XII

- 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? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 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 separate basis, consolidated 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 (2010)

**SCHEDULE C**  
(Form 990 or 990-EZ)

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2010**

For Organizations Exempt From Income Tax Under section 501(c) and section 527

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.**

**Open to Public Inspection**

If the organization answered "Yes," to Form 990, Part IV, line 3, or Form 990-EZ, Part V, 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), or Form 990-EZ, Part V, line 35a (Proxy Tax), then

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

Name of organization <b>THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS</b>	Employer identification number <b>13-1101547</b>
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**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 the filing organization made payments. 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-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2010  
LHA

**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												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying) .....														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b> Other exempt purpose expenditures .....														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">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.													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b> 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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

Schedule C (Form 990 or 990-EZ) 2010

**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? .....	1	X
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less? .....	2	X
3 Did the organization agree to carryover lobbying and political expenditures from the prior year? .....	3	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	7,602,530.
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	19,684.
b Carryover from last year .....	2b	
c Total .....	2c	19,684.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	3	152,050.
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	-132,366.

**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.

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**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

**2010**

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).
- Preservation of land for public use (e.g., recreation or education)       Preservation of an historically important land area
- Protection of natural habitat       Preservation of a certified historic structure
- 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, and not on a historic structure listed in the National Register .....	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 (ASC 958), 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 (ASC 958), 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 (ASC 958) 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 the 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
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

- 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:
- |   | Yes | No |
|---|-----|----|
| (i) unrelated organizations   |     |    |
| (ii) related organizations  |     |    |
| 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 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.	1,276,100.	446,818.
d Equipment		1,119,734.	748,341.	371,393.
e Other		2,717,011.	937,152.	1,779,859.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,598,070.

**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
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		
<b>Total.</b> (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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
<b>Total.</b> (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
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
<b>Total.</b> (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
(1) Federal income taxes	
(2) DEFERRED RENT	265,981.
(3) CAPITAL LEASE OBLIGATIONS	358,653.
(4) LOAN	211,146.
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶	835,780.

FIN 48 (ASC 740) 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 (ASC 740).

**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	10,271,797.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	10,136,007.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	135,790.
4	Net unrealized gains (losses) on investments	4	1,381.
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	1,381.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	137,171.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1	Total revenue, gains, and other support per audited financial statements	1	10,273,178.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	1,381.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	1,381.
3	Subtract line 2e from line 1	3	10,271,797.
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	10,271,797.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1	Total expenses and losses per audited financial statements	1	10,136,007.
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	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	10,136,007.
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	10,136,007.

**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, LINE 2: THE ORGANIZATION'S TAX FILINGS FOR YEARS PRIOR TO**

**FISCAL 2008 ARE NO LONGER SUBJECT TO EXAMINATION BY TAX AUTHORITIES.**

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THE NEW YORK STATE SOCIETY OF CERTIFIED

13-1101547 Page 2

Schedule I (Form 990) (2010)

Part III PUBLIC ACCOUNTANTS

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Part III can be duplicated 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)**

**Compensation Information**

OMB No. 1545-0047

**2010**

Open to Public Inspection

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.

Department of the Treasury  
Internal Revenue Service

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
<b>1a</b> 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.		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax indemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)		
<b>b</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		
<b>2</b> 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?		
<b>3</b> 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.		
<input checked="" type="checkbox"/> Compensation committee		
<input type="checkbox"/> Independent compensation consultant		
<input type="checkbox"/> Form 990 of other organizations		
<input checked="" type="checkbox"/> Written employment contract		
<input type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> 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:		
<b>a</b> Receive a severance payment or change-of-control payment from the organization or a related organization?	<input checked="" type="checkbox"/>	
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?		<input checked="" type="checkbox"/>
<b>c</b> Participate in, or receive payment from, an equity-based compensation arrangement?		<input checked="" type="checkbox"/>
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.</b>		
<b>5</b> 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:		
<b>a</b> The organization?		
<b>b</b> Any related organization?		
If "Yes" to line 5a or 5b, describe in Part III.		
<b>6</b> 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:		
<b>a</b> The organization?		
<b>b</b> Any related organization?		
If "Yes" to line 6a or 6b, describe in Part III.		
<b>7</b> 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		
<b>8</b> 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 Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III		
<b>9</b> If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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

Schedule J (Form 990) 2010

THE NEW YORK STATE SOCIETY OF CERTIFIED

13-1101547

Schedule J (Form 990) 2010

PUBLIC ACCOUNTANTS

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies 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				
1 JOANNE S. BARRY	(i) 214,464.	(ii) 18,385.	(iii) 0.	14,508.	376.	247,733.	0.
	(ii) 18,834.	1,615.	0.	1,274.	33.	21,756.	0.
2 ERNEST MARKEZIN	(i) 170,645.	0.	0.	13,425.	3,781.	187,851.	0.
	(ii) 517.	0.	0.	41.	11.	569.	0.
3 ALAN SCHMELKIN	(i) 140,730.	0.	0.	9,673.	4,274.	154,677.	0.
	(ii) 61,364.	0.	0.	4,218.	1,863.	67,445.	0.
4 WILLIAM PAPE	(i) 131,451.	0.	0.	8,871.	2,233.	142,555.	0.
	(ii) 8,487.	0.	0.	573.	144.	9,204.	0.
5 LOUIS GRUMET	(i) 247,564.	0.	25,979.	7,221.	3,987.	284,751.	0.
	(ii) 0.	0.	0.	0.	0.	0.	0.
6	(i)						
(ii)							
7	(i)						
(ii)							
8	(i)						
(ii)							
9	(i)						
(ii)							
10	(i)						
(ii)							
11	(i)						
(ii)							
12	(i)						
(ii)							
13	(i)						
(ii)							
14	(i)						
(ii)							
15	(i)						
(ii)							
16	(i)						
(ii)							

**SCHEDULE O**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

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

OMB No. 1545-0047

**2010**

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:

ACCOUNTANTS.

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

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 INTEREST 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 38-VOTING-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:

TECHNOLOGICAL RESOURCE REQUIREMENTS AND PROCESS AND PROCEDURE  
ENHANCEMENTS IN ORDER TO QUALIFY AS A SPONSORING ORGANIZATION FOR THE  
ADMINISTRATION OF QUALITY REVIEW IN NEW YORK STATE.

ADVOCACY INITIATIVES SUCH AS THOSE FOR THE PASSAGE OF A BILL THAT WOULD  
ALLOW FOR CROSS-BORDER PRACTICE MOBILITY FOR OUT-OF-STATE CPAS TO  
PRACTICE IN NEW YORK, WERE ALSO MAJOR SOCIETY INITIATIVES THIS YEAR.

THE NYSSCPA SENT A LETTER OF SUPPORT TO THE NEW YORK STATE GOVERNOR

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2010)

032211  
01-24-11

Name of the organization	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number	13-1101547
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URGING HIM TO SIGN THIS LEGISLATION THAT WOULD PREVENT NEW YORK CPAS FROM BEING SUBJECT TO QUID PRO QUO RULES THAT WOULD PROHIBIT CPAS IN NON-MOBILITY STATES FROM PRACTICING THERE. THE BILL ALSO PROVIDED A SEVEN-YEAR LOOK BACK PERIOD THAT WOULD REQUIRE OUT-OF-STATE CPAS WHO HAD BEEN THE SUBJECT OF FINAL DISCIPLINARY ACTION, HAD PROFESSIONAL MISCONDUCT CHARGES PENDING AGAINST THEM OR OTHER SIMILAR DISCIPLINARY ACTIONS TAKEN AGAINST THEIR LICENSE. THE BILL REQUIRED THESE CPAS TO NOTIFY NEW YORK STATE PRIOR TO PRACTICING IN THE STATE. THE NYSSCPA ISSUED 41 COMMENT LETTERS IN RESPONSE TO CITY, STATE AND FEDERAL POLICY MAKERS, LAWMAKERS 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. THE SOCIETY ALSO APPOINTED A SPECIAL TASK FORCE WHOSE MISSION WAS TO CLARIFY COMPLIANCE ISSUES RELATED TO AUDITS OF THE STATE'S DEFERRED COMPENSATION PLANS. THE TASK FORCE MET WITH BOARD STAFF ON SEVERAL OCCASIONS AND MADE FINAL RECOMMENDATIONS, LEADING TO NEW COMPENSATION BOARD PROCEDURES IN A FORMAL RULING.

NYSSCPA CHAPTERS:

EVERY YEAR, THE NYSSCPA'S PRESIDENT, PRESIDENT-ELECT AND EXECUTIVE DIRECTOR VISIT EACH CHAPTER FOR A TOWN HALL MEETING, WHERE THEY PROVIDE AN UPDATE TO MEMBERS ABOUT THE SOCIETY'S ACTIVITIES AND COLLECT FEEDBACK FROM MEMBERS REGARDING THE SOCIETY'S PRIORITIES, PROGRAMS AND VALUE TO MEMBERS. EACH CHAPTERS TOWN HALL MEETING IN THE 2010/11 FISCAL

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YEAR INCLUDED A FREE, TWO-HOUR ETHICS CPE PROGRAM. A TOTAL OF 15 CHAPTER TOWN HALL MEETINGS WERE HELD STATEWIDE, AND MORE THAN 1,500 PARTICIPANTS ATTENDED. DURING THE 2010/11 FISCAL YEAR, 80 NON-CPE PROGRAMS WERE HOSTED BY NYSSCPA CHAPTERS IN ORDER TO GENERATE NETWORKING AND PROFESSIONAL DEVELOPMENT OPPORTUNITIES FOR CPA MEMBERS. THESE EVENTS INCLUDED GOLF OUTINGS, YOUNG PROFESSIONAL NETWORKING EVENTS, EDUCATIONAL EVENTS, HIGH SCHOOL OUTREACH EVENTS, YOUNG CPAS FAIRS, STUDENT AWARDS NIGHTS, A FISHING TRIP, CHARITY EVENTS, BANKER AND ATTORNEY DINNERS, THE WORLD OF ACCOUNTING PROGRAM, A COMEDY NIGHT AND A BOWL-ATHON, AMONG MANY OTHER PROGRAMS. A TOTAL OF 22 CHAPTER CONFERENCES HOSTED MORE THAN 1,900 REGISTRANTS DURING THE 2010/11 FISCAL YEAR AND PROVIDED CPE CREDITS TO THOSE ATTENDEES. THE 58TH ANNUAL NASSAU CHAPTER ALL-DAY TAXATION CONFERENCE DREW MORE THAN 250 ATTENDEES AND WAS THE BEST-ATTENDED CHAPTER CONFERENCE. THE BUFFALO, WESTCHESTER, STATEN ISLAND, SYRACUSE, ROCHESTER, MID HUDSON, ADIRONDACK AND SUFFOLK CHAPTERS ALSO HELD TAX CONFERENCES. CHAPTERS HOST CPE TECHNICAL SESSIONS TO ALLOW MEMBERS TO HEAR FROM PRESENTERS WHO CAN SPEAK TO THE CONCERNS OF THE MEMBERS IN A CHAPTER'S PARTICULAR GEOGRAPHIC REGION. THESE SESSIONS ALLOW MEMBERS WITH THE SAME INTERESTS TO MEET AND DISCUSS RELEVANT ISSUES AND ALSO OBTAIN CPE CREDITS. FAE ASSISTS THE CHAPTERS IN CREATING THESE SESSIONS BY REVIEWING THE CONTENT AND ENSURING THAT THE MATERIAL MEETS NEW YORK STATE REQUIREMENTS. APPROXIMATELY 1,500 REGISTRANTS ATTENDED MORE THAN 200 CHAPTER TECHNICAL CPE SESSIONS THROUGHOUT THE STATE IN THE 2010-2011 FISCAL YEAR. IN TOTAL, CHAPTER EVENTS HOSTED OVER 4,500 PARTICIPANTS.

## THE CPA JOURNAL:

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THE CPA JOURNAL IS A MONTHLY, PEER-REVIEWED PUBLICATION AIMED AT PRACTITIONERS, EDUCATORS, REGULATORS AND OTHER FINANCIAL PROFESSIONALS. MAJOR STORIES IN THE JOURNAL INCLUDED Q&AS WITH HIGH-PROFILE REGULATORS SUCH AS OUTGOING IASB CHAIR SIR DAVID TWEEDIE AND FORMER FASB CHAIR, ROBERT HERZ; AS WELL AS TIMELY ARTICLES ON THE SUPREME COURT'S RULING ON THE CONSTITUTIONALITY OF THE PCAOB, TAX INCENTIVES OF 'GREEN' INITIATIVES, STATE PENSION REPORTING ISSUES, DODD-FRANK REGULATION CHANGES AND CONVERGENCE OF U.S. GAAP WITH IFRS. THE CPA JOURNAL STAFF WAS PRESENT AT THE INSTITUTE OF MANAGEMENT ACCOUNTANTS' ANNUAL CONFERENCE AND THE INSTITUTE FOR FRAUD PREVENTION MEETING IN JUNE 2010; THE ASSOCIATION OF CERTIFIED FRAUD EXAMINERS' ANNUAL FRAUD CONFERENCE IN JULY 2010; THE MARYLAND ASSOCIATION OF CPAS' EDUCATORS CONFERENCE IN JANUARY 2011; THE NYSSCPA ACCOUNTING EDUCATORS CONFERENCE IN MARCH 2011; THE KPMG/NYU TAX FORUM IN APRIL 2011; AND BARUCH COLLEGE'S 10TH ANNUAL FINANCIAL REPORTING CONFERENCE IN MAY 2011. AT THESE EVENTS, THE CPA JOURNAL STAFF GATHERED INFORMATION ON TOPICS AND SOLICITED MANUSCRIPTS FOR FUTURE ISSUES.

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 TWO BOARD DESIGNATED MEMBERS PROPOSE A 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

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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 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 IS PROVIDED WITH A COPY OF THE 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 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

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Schedule O (Form 990 or 990-EZ) (2010)

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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. THE EXECUTIVE DIRECTOR'S COMPENSATION IS EVALUATED AND APPROVED BY THE NYSSCPA BOARD OF DIRECTORS, WHICH IS PART OF THE EXECUTIVE DIRECTOR'S CONTRACT.

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

FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

NET UNREALIZED GAINS ON INVESTMENTS: 1,381.

FORM 990, PART XII, 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 IN ASSISTING THE BOARD OF DIRECTORS IN CARRYING OUT ITS LEGAL AND FIDUCIARY RESPONSIBILITIES, PARTICULARLY WITH REGARD TO THE INTEGRITY OF THE ORGANIZATIONS FINANCIAL INFORMATION AND INTERNAL CONTROL. THE AUDIT COMMITTEE UNERTAKES VARIOUS ACTIVITIES IN ORDER TO MEET ITS OBJECTIVES. THESE ACTIVITIES INCLUDE:

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

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EXTERNAL AUDITORS.

-ASSITING 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 MANagements IMPLEMENTATION OF RECOMMENDATIONS.

-OVERSEEING THE INTERNAL CONTROL WITH REGARD TO FINANCIAL REPORTING

-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  
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**Part V Transactions With Related Organizations** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, 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
<b>a</b> Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a	<input checked="" type="checkbox"/>
<b>b</b> Gift, grant, or capital contribution to other organization(s)	1b	<input checked="" type="checkbox"/>
<b>c</b> Gift, grant, or capital contribution from other organization(s)	1c	<input checked="" type="checkbox"/>
<b>d</b> Loans or loan guarantees to or for other organization(s)	1d	<input checked="" type="checkbox"/>
<b>e</b> Loans or loan guarantees by other organization(s)	1e	<input checked="" type="checkbox"/>
<b>f</b> Sale of assets to other organization(s)	1f	<input checked="" type="checkbox"/>
<b>g</b> Purchase of assets from other organization(s)	1g	<input checked="" type="checkbox"/>
<b>h</b> Exchange of assets	1h	<input checked="" type="checkbox"/>
<b>i</b> Lease of facilities, equipment, or other assets to other organization(s)	1i	<input checked="" type="checkbox"/>
<b>j</b> Lease of facilities, equipment, or other assets from other organization(s)	1j	<input checked="" type="checkbox"/>
<b>k</b> Performance of services or membership or fundraising solicitations for other organization(s)	1k	<input checked="" type="checkbox"/>
<b>l</b> Performance of services or membership or fundraising solicitations by other organization(s)	1l	<input checked="" type="checkbox"/>
<b>m</b> Sharing of facilities, equipment, mailing lists, or other assets	1m	<input checked="" type="checkbox"/>
<b>n</b> Sharing of paid employees	1n	<input checked="" type="checkbox"/>
<b>o</b> Reimbursement paid to other organization for expenses	1o	<input checked="" type="checkbox"/>
<b>p</b> Reimbursement paid by other organization for expenses	1p	<input checked="" type="checkbox"/>
<b>q</b> Other transfer of cash or property to other organization(s)	1q	<input checked="" type="checkbox"/>
<b>r</b> Other transfer of cash or property from other organization(s)	1r	<input checked="" type="checkbox"/>

**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	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	B	607,959.	ACTUAL
(2) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	M	388,439.	ACTUAL
(3) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	N	734,633.	ACTUAL
(4) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	P	492,817.	ACTUAL
(5) NEW YORK STATE SOCIETY CPA PAC, INC.	N	807.	ACTUAL
(6) NEW YORK STATE SOCIETY CPA PAC, INC.	P	726.	ACTUAL





2010 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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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		SL	.000	16	1,119,734.			1,119,734.	588,532.		159,809.
2	LEASEHOLD IMPROVEMENTS		SL	.000	16	1,722,918.			1,722,918.	1,077,185.		198,915.
3	DATA PROCESSING SYSTEM		SL	.000	16	2,717,011.			2,717,011.	529,862.		407,290.
	* TOTAL 990 PAGE 10 DEPR					5,559,663.		0.	5,559,663.	2,195,579.	0.	766,014.