

**Return of Organization Exempt From Income Tax**

**2011**

Department of the Treasury  
Internal Revenue Service

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

Open to Public Inspection

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

**A** For the 2011 calendar year, or tax year beginning **JUN 1, 2011** and ending **MAY 31, 2012**

<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>		<b>D</b> Employer identification number <b>13-1101547</b>
	Doing Business As		<b>E</b> Telephone number <b>212-719-8300</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	<b>G</b> Gross receipts \$ <b>11,143,266.</b>
	<b>3 PARK AVENUE 18TH FLOOR</b>		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City or town, state or country, and ZIP + 4 <b>NEW YORK, NY 10016</b>		<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	If "No," attach a list. (see instructions)
<b>F</b> Name and address of principal officer: <b>JOANNE S. BARRY</b> <b>SAME AS C ABOVE</b>		<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>	

<b>Part I Summary</b>		Prior Year	Current Year
<b>Activities &amp; Governance</b>	<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 2011 (Part V, line 2a)	<b>5</b>	<b>85</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>463,887.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	<b>65,782.</b>	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>7,602,530.</b>	<b>7,268,158.</b>
	<b>9</b> Program service revenue (Part VIII, line 2g)	<b>2,400,562.</b>	<b>2,955,672.</b>
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	<b>13,567.</b>	<b>18,353.</b>
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	<b>255,138.</b>	<b>256,610.</b>
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	<b>10,271,797.</b>	<b>10,498,793.</b>
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	<b>607,959.</b>	<b>1,102,628.</b>
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	<b>0.</b>	<b>0.</b>
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	<b>4,959,987.</b>	<b>3,630,506.</b>
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	<b>0.</b>	<b>0.</b>
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <b>0.</b>		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	<b>4,568,061.</b>	<b>4,196,330.</b>
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	<b>10,136,007.</b>	<b>8,929,464.</b>
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	<b>135,790.</b>	<b>1,569,329.</b>	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> <b>7,818,820.</b>	<b>End of Year</b> <b>8,551,124.</b>
	<b>21</b> Total liabilities (Part X, line 26)	<b>6,830,905.</b>	<b>6,005,179.</b>
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	<b>987,915.</b>	<b>2,545,945.</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	Date			
	<b>JOANNE S. BARRY, EXECUTIVE DIRECTOR</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>BARRY ECKENTHAL</b>	Preparer's signature	Date <b>APR 10 2013</b>	Check if self-employed <input type="checkbox"/>	PTIN <b>P00142864</b>
	Firm's name ▶ <b>FRIEDMAN LLP</b>	Firm's EIN ▶ <b>13-1610809</b>	Firm's address ▶ <b>100 EAGLE ROCK AVENUE STE 200 EAST HANOVER, NJ 07936</b>	Phone no. <b>(973) 929-3500</b>	

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 28,500 MEMBERS. IT WAS INCORPORATED IN 1897 FOR THE FOLLOWING PURPOSES: TO CULTIVATE, PROMOTE, AND DISSEMINATE

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 organization's program service accomplishments for each of its three largest program services, as measured 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 \$ ) MEMBER SERVICES

THE NYSSCPA'S MAJOR ACHIEVEMENTS OF THE 2011/2012 FISCAL YEAR INCLUDED MULTIPLE ADVOCACY INITIATIVES, INCLUDING ADVOCATING FOR THE PASSAGE OF THE STATE'S CROSS-BORDER PRACTICE MOBILITY BILL, LEGISLATION THAT WOULD ALLOW CROSS-BORDER PRACTICE MOBILITY FOR OUT-OF-STATE CPAS SO LONG AS THEIR HOME STATE'S LICENSING REQUIREMENTS ARE SUBSTANTIALLY EQUIVALENT TO THOSE IN NEW YORK. THE LAW WAS SIGNED ON AUGUST 17, 2011, AND TOOK EFFECT ON NOVEMBER 15, 2011. THE NYSSCPA ALSO BECAME A SPONSORING ORGANIZATION FOR THE STATE'S MANDATORY QUALITY REVIEW (MQR) PROGRAM, IN ORDER TO QUALIFY AS A SPONSORING ORGANIZATION, THE SOCIETY WAS REQUIRED TO SUBMIT A QUALITY REVIEW ADMINISTRATION PLAN DOCUMENTING OUR PROCEDURES AND PROVIDING SUBSTANTIATION THAT PEER REVIEWS ADMINISTERED

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ ) 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 OF THE 15 CHAPTER TOWN HALL MEETINGS IN THE 2011/2012 FISCAL YEAR INCLUDED A TWO-HOUR ETHICS CPE PROGRAM, AND A ONE-HOUR PROFESSIONAL ISSUES UPDATE FOR ONE CPE CREDIT. DURING THE 2011/2012 FISCAL YEAR, CHAPTERS COLLECTIVELY SPONSORED 137 CPE PROGRAMS THAT ATTRACTED OVER 5,500 REGISTRANTS. IN ADDITION, THE CHAPTERS HOSTED 67 NON-CPE PROGRAMS, RANGING FROM GOLF OUTINGS AND YOUNG PROFESSIONAL NETWORKING EVENTS, TO EDUCATIONAL EVENTS AND CHARITY FUNDRAISERS.

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

THE CPA JOURNAL IS A MONTHLY, PEER-REVIEWED PUBLICATION AIMED AT PRACTITIONERS, EDUCATORS, REGULATORS AND OTHER FINANCIAL PROFESSIONALS. MAJOR STORIES DURING THE 2011/2012 FISCAL YEAR INCLUDED INTERVIEWS WITH THE PCAOB CHAIR JAMES R. DOTY, FASB CHAIR LESLIE F. SEIDMAN, AND JEFFREY C. THOMSON, PRESIDENT OF THE INSTITUTE OF MANAGEMENT ACCOUNTANTS. THE DECEMBER 2011 ISSUE INCLUDED AN ANNUAL TAX UPDATE, FEATURING ARTICLES ON MARRIAGE AND TAXES, ESTATE TAX PORTABILITY AND TAX PREFERENCES FOR EDUCATION. OTHER HIGHLIGHTS INCLUDED A FEATURED ESSAY, EMBRACING ETHICS AND MORALITY, THAT STRESSED REESTABLISHING MORAL PRINCIPLES, AND AN ARTICLE, ENRON TEN YEARS LATER: LESSONS TO REMEMBER, THAT ADVOCATED VIGILANCE AGAINST UNETHICAL ACTIVITIES. THE YEARS

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

4e Total program service expenses

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**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 <i>Schedule B, Schedule of Contributors</i> ? .....		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 for which 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 temporarily restricted endowments, permanent endowments, 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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <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 hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		X

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**Part IV Checklist of Required Schedules** (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to any government or organization 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? 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	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b 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		X
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	

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**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		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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		
2b	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	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
3b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
4b	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.		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
7a	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?		
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		
7d	If "Yes," indicate the number of Forms 8282 filed during the year		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	<b>Sponsoring organizations maintaining donor advised funds.</b>		
9a	Did the organization make any taxable distributions under section 4966?		
9b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:		
11a	Gross income from members or shareholders		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
13a	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.		
13b	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		
13c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O		

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**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 ..... If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a	38	
b	Enter the number of voting members included in line 1a, above, who are independent .....		
	1b	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? .....	2	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? .....	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? .....	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .....	5	X
6	Did the organization have members or stockholders? .....	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? .....	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? .....	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body? .....	8a	X
b	Each committee with authority to act on behalf of the governing body? .....	8b	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 .....	9	X

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

	Yes	No
10a	X	
b	X	
11a	X	
b		
12a	X	
b	X	
c	X	
13	X	
14	X	
15		
a	X	
b		X
16a		X
b		
16b		

**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 (Section 501(c)(3)s only) available for public inspection. Indicate how you made 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 made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 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 (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(1) RICHARD PILUSO PRESIDENT	4.50	X		X				0.	0.	0.
(2) GAIL KINSELLA PRESIDENT-ELECT	4.00	X		X				0.	0.	0.
(3) ANTHONY CASSELLA VICE PRESIDENT	2.00	X		X				0.	0.	0.
(4) NEVILLE GRUSD VICE PRESIDENT	2.00	X		X				0.	0.	0.
(5) J. MICHAEL KIRKLAND VICE PRESIDENT	2.00	X		X				0.	0.	0.
(6) ITA RAHILLY VICE PRESIDENT	2.00	X		X				0.	0.	0.
(7) SCOTT ADAIR SECRETARY/TREASURER	3.00	X		X				0.	0.	0.
(8) IAN BENJAMIN DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(9) SHARI BERK DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(10) ROBERT BERLINER DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(11) SHERRY DELLEBOVI DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X						0.	0.	0.
(12) DOMENICK ESPOSITO DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(13) ADRIAN FITZSIMONS DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X						0.	0.	0.
(14) STEPHEN FRANCIOSA DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(15) JENNIFER GEORGE DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X						0.	0.	0.
(16) ROSEMARIE GIOVINAZZO-BARNICKEL DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(17) MITCHELL GUSLER DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X						0.	0.	0.

THE NEW YORK STATE SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

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**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 (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(18) TIMOTHY HEDLEY DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(19) DOUGLAS HOFFMAN DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X						0.	0.	0.
(20) ERIC KRAMER DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X						0.	0.	0.
(21) MARK LEEDS DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X						0.	0.	0.
(22) ELLIOT LESSER DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(23) MICHELE LEVINE DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(24) PEI-CEN LIN DIRECTOR AT LARGE	1.00	X						0.	0.	0.
(25) HEATHER LOSI DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X						0.	0.	0.
(26) ANTHONY MALTESE DIRECTOR AT LARGE	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> .....								1,105,161.	311,030.	89,746.
<b>d Total (add lines 1b and 1c)</b> .....								1,105,161.	311,030.	89,746.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **5**

	Yes	No
3 Did the organization list any <b>former</b> 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. Report compensation for the calendar year ending with or within the organization's tax year.

(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	1,599,210.

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

SEE PART VII, SECTION A CONTINUATION SHEETS

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**THE NEW YORK STATE SOCIETY OF CERTIFIED  
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**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			
(27) BARBARA MARINO DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
(28) STEVEN MORSE DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
(29) ROBERT RITZ DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
(30) MICHAEL ROSENBLATT DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
(31) ERIN SCANLON DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
(32) CYNTHIA SCARINCI DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
(33) JOHN SHILLINGSFORD DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
(34) ROBERT SOHR DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
(35) GEORGE VICTOR DIRECTOR AT LARGE	1.00	X					0.	0.	0.	
(36) JESSE WHEELER DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
(37) MARGARET WOOD IMMEDIATE PAST PRESIDENT	1.00	X					0.	0.	0.	
(38) F. MICHAEL ZOVISTOSKI DIRECTOR AS CHAPTER REPRESENTATIVE	1.00	X					0.	0.	0.	
(39) JOANNE S. BARRY EXECUTIVE DIRECTOR	28.40			X			214,955.	68,814.	18,451.	
(40) ERNEST MARKEZIN DIRECTOR OF QUALITY ENHANCEMENT	36.50				X		170,597.	4,824.	18,208.	
(41) ALAN SCHMELKIN MANAGING DIRECTOR OF OPERATIONS	12.00				X		63,021.	133,920.	18,035.	
(42) WILLIAM PAPE DIRECTOR OF MEMBER RELATIONS	33.00					X	125,071.	17,055.	12,054.	
(43) PAUL SINEGAL DEPUTY COUNSEL	24.80					X	75,103.	38,689.	10,669.	
(44) MARK RACHLEFF PEER REVIEW QUALITY ASSURANCE MANAGE	37.10					X	122,676.	1,239.	4,235.	
(45) PATRICK PAYANO CONTROLLER	20.30					X	54,573.	46,489.	8,094.	
(46) LOUIS GRUMET FORMER EXECUTIVE DIRECTOR	0.00					X	279,165.	0.	0.	
<b>Total to Part VII, Section A, line 1c</b>							<b>1,105,161.</b>	<b>311,030.</b>	<b>89,746.</b>	

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PUBLIC ACCOUNTANTS

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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	7268158.				
	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: \$						
	<b>h Total.</b> Add lines 1a-1f			7268158.			
Program Service Revenue	2 a CPA JOURNAL	Business Code 541900	1153612.	747,522.	406,090.		
	b MEETINGS & CONFERENCES	541900	703,711.	703,711.			
	c MEMBER SERVICES	541900	692,567.	692,567.			
	d THE TRUSTED PROFESSION	541900	366,337.	347,985.	18,352.		
	e WEBSITE ADVERTISING	541800	39,445.		39,445.		
	f All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			2955672.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		8,933.			8,933.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties		249,857.			249,857.	
	6 a Gross rents	(i) Real	641375.				
		(ii) Personal					
		b Less: rental expenses	641375.				
	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	12,518.				
		(ii) Other					
		b Less: cost or other basis and sales expenses	3,098.				
		c Gain or (loss)	9,420.				
	d Net gain or (loss)		9,420.			9,420.	
	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	6,753.			6,753.		
b							
c							
d All other revenue							
e Total. Add lines 11a-11d		6,753.					
<b>12 Total revenue.</b> See instructions.			10,498,793.	2491785.	463,887.	274,963.	

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Form 990 (2011)

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

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**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).

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

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 United States. See Part IV, line 21	1,102,628.			
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	490,816.			
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	2,527,211.			
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	209,925.			
9 Other employee benefits	140,939.			
10 Payroll taxes	261,615.			
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	69,054.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	3,112.			
g Other	166,423.			
12 Advertising and promotion	6,708.			
13 Office expenses	448,913.			
14 Information technology	104,532.			
15 Royalties				
16 Occupancy	1,086,786.			
17 Travel	38,418.			
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,040,867.			
20 Interest	20,601.			
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	837,190.			
23 Insurance	105,034.			
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a <b>CREDIT CARD FEES</b>	136,480.			
b <b>SALES COMMISSION</b>	132,212.			
c				
d				
e All other expenses				
25 <b>Total functional expenses.</b> Add lines 1 through 24e	8,929,464.			
26 <b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here  if following SOP 98-2 (ASC 958-720)

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

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**Part X Balance Sheet**

		(A) Beginning of year		(B) End of year	
<b>Assets</b>	1	Cash - non-interest-bearing .....	3,645,580.	1	4,955,531.
	2	Savings and temporary cash investments .....		2	
	3	Pledges and grants receivable, net .....		3	
	4	Accounts receivable, net .....	129,097.	4	158,454.
	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 .....	166,239.	9	133,283.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	5,437,469.		
	10b	Less: accumulated depreciation .....	3,417,388.		
	10c		2,598,070.		2,020,081.
	11	Investments - publicly traded securities .....	1,279,834.	11	1,283,775.
	12	Investments - other securities. See Part IV, line 11 .....		12	
	13	Investments - program-related. See Part IV, line 11 .....		13	
	14	Intangible assets .....		14	
15	Other assets. See Part IV, line 11 .....		15		
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) .....	7,818,820.	16	8,551,124.	
<b>Liabilities</b>	17	Accounts payable and accrued expenses .....	1,276,428.	17	289,572.
	18	Grants payable .....	20,000.	18	10,000.
	19	Deferred revenue .....	4,698,697.	19	4,984,868.
	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 (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	835,780.	25	720,739.
	26	<b>Total liabilities.</b> Add lines 17 through 25 .....	6,830,905.	26	6,005,179.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
	27	Unrestricted net assets .....	987,915.	27	2,545,945.
	28	Temporarily restricted net assets .....		28	
	29	Permanently restricted net assets .....		29	
	<b>Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.</b>				
	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> .....	987,915.	33	2,545,945.	
34	<b>Total liabilities and net assets/fund balances</b> .....	7,818,820.	34	8,551,124.	

Form 990 (2011)

**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	10,498,793.
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,929,464.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,569,329.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	987,915.
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-11,299.
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	2,545,945.

**Part XII Financial Statements and Reporting**

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

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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?		X
2b	Were the organization's financial statements audited by an independent accountant?	X	
2c	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.	X	
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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> 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?		X
3b	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.		

Form 990 (2011)

**Political Campaign and Lobbying Activities**

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

**2011**

Department of the Treasury  
Internal Revenue Service

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

**Open to Public Inspection**

▶ **See separate instructions.**

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 I-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 35c (Proxy Tax), then

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

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

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

- 2 Political expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours ..... \_\_\_\_\_

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

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

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... ▶ \$ \_\_\_\_\_
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... ▶ \$ \_\_\_\_\_
- 4 Did the filing organization file Form 1120-POL for this year?  Yes  No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which 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-

**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 (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- 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.			
<b>If the amount on line 1e, column (a) or (b) is:</b>	<b>The lobbying nontaxable amount is:</b>		
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? .....		<input type="checkbox"/> Yes	<input type="checkbox"/> 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) 2008	(b) 2009	(c) 2010	(d) 2011	(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					

THE NEW YORK STATE SOCIETY OF CERTIFIED

**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)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(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? .....			
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 carry over 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) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members .....	1	7,268,158.
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	36,341.
b Carryover from last year .....	2b	-132,366.
c Total .....	2c	-96,025.
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues .....	3	36,341.
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; Part II-A; and Part II-B, line 1. 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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990. See separate instructions.

OMB No. 1545-0047

2011

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-6 regarding donor advised funds.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1-9 regarding 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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Includes questions 1a-2 regarding collections of art and historical treasures.

**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 |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b If "Yes," explain the arrangement in Part XIV.

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment  \_\_\_\_\_ %
- b Permanent endowment  \_\_\_\_\_ %
- c Temporarily restricted endowment  \_\_\_\_\_ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

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

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 property	(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		1,740,420.	1,475,016.	265,404.
d Equipment		935,257.	510,727.	424,530.
e Other		2,761,792.	1,431,645.	1,330,147.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				2,020,081.

**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) .....		

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

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

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
(10) .....		

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

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

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	

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

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	147,767.
(3) CAPITAL LEASE OBLIGATIONS	409,634.
(4) LOAN	163,338.
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
(10) .....	
(11) .....	

**Total.** (Column (b) must equal Form 990, Part X, col (B) line 25.) ▶ 720,739.

2. 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).

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

Schedule D (Form 990) 2011

13-1101547 Page 4

**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	10,498,793.
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	8,929,464.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	3	1,569,329.
4	Net unrealized gains (losses) on investments	4	-11,299.
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	-11,299.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	10	1,558,030.

**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	10,484,383.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	-11,298.
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	-11,298.
3	Subtract line 2e from line 1	3	10,495,681.
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	3,112.
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	3,112.
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	10,498,793.

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

1	Total expenses and losses per audited financial statements	1	8,926,352.
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	8,926,352.
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	3,112.
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	3,112.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	8,929,464.

**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 2009 ARE NO LONGER SUBJECT TO EXAMINATION BY TAX AUTHORITIES.**

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**SCHEDULE I  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

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

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

▶ Attach to Form 990.

OMB No. 1545-0047

**2011**

Open to Public  
Inspection

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

Employer identification number.  
**13-1101547**

**Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Part II can be duplicated if additional space is needed

<b>1 (a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
FOUNDATION FOR ACCOUNTING EDUCATION, INC. - 3 PARK AVE - NEW YORK, NY 10016	23-7171151	509(A)(1)	1,102,628.	0.			TO SUPPORT THE ORGANIZATION.

- 2** Enter total number of section 501(c)(3) and government organizations listed in the line 1 table
- 3** Enter total number of other organizations listed in the line 1 table

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

Schedule I (Form 990) (2011)

THE NEW YORK STATE SOCIETY OF CERTIFIED  
PUBLIC ACCOUNTANTS

**Part III**

**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 FUNDS THE OPERATIONS OF THE  
FOUNDATION FOR ACCOUNTING EDUCATION INC., A RELATED ORGANIZATION.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

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

▶ Attach to Form 990. ▶ See separate instructions.

OMB No. 1545-0047

**2011**

Open to Public Inspection

Name of the organization

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

Employer identification number

**13-1101547**

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**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

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee   | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                               |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?
- b** Any related organization?
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1a		
1b		
2		
3		
4a	X	
4b		X
4c		X
5a		
5b		
6a		
6b		
7		
8		
9		

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

Schedule J (Form 990) 2011

THE NEW YORK STATE SOCIETY OF CERTIFIED  
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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(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 as deferred, in prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 JOANNE S. BARRY	(i)	196,018.	18,937.	0.	13,653.	324.	228,932.	0.
	(ii)	62,752.	6,062.	0.	4,371.	103.	73,288.	0.
2 ERNEST MARKEZIN	(i)	170,597.	0.	0.	13,806.	3,902.	188,305.	0.
	(ii)	4,824.	0.	0.	390.	110.	5,324.	0.
3 ALAN SCHMELKIN	(i)	63,021.	0.	0.	4,644.	1,128.	68,793.	0.
	(ii)	133,920.	0.	0.	9,867.	2,396.	146,183.	0.
4 WILLIAM PAPE	(i)	125,071.	0.	0.	8,372.	2,235.	135,678.	0.
	(ii)	17,055.	0.	0.	1,142.	305.	18,502.	0.
5 LOUIS GRUMET	(i)	250,000.	0.	29,165.	0.	0.	279,165.	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)							



Department of the Treasury  
Internal Revenue Service

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.

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:

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 65.

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

BY THE SOCIETY ARE CONDUCTED IN ACCORDANCE WITH THE STATE'S MOR PROGRAM  
STANDARDS. ON FEBRUARY 8, 2011, THE NEW YORK STATE EDUCATION  
DEPARTMENT'S QUALITY REVIEW OVERSIGHT COMMITTEE APPROVED THE NYSSCPA AS  
A SPONSORING ORGANIZATION THAT MAY ADMINISTER AND OVERSEE MANDATORY  
QUALITY REVIEWS IN NEW YORK STATE. THE SOCIETY SUCCESSFULLY OPPOSED  
LEGISLATION PLACING FURTHER REGISTRATION REQUIREMENTS ON CPAS WHO  
PREPARE TAXES AND, IN CONJUNCTION WITH THOSE EFFORTS, WORKED WITH THE  
STAFF OF THE STATE DEPARTMENT OF TAXATION AND FINANCE ON ISSUES RELATED  
TO TAX PREPARER REGISTRATION AND THE DEVELOPMENT OF A TAX PREPARER CODE

Name of the organization	THE NEW YORK STATE SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS	Employer identification number	13-1101547
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OF CONDUCT. THE SOCIETY PRODUCED 26 COMMENT LETTERS DURING THE 2011/2012 FISCAL YEAR TO 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.

ANOTHER IMPORTANT 2011/2012 FISCAL YEAR ACHIEVEMENT WAS AN INCREASE IN RECRUITMENT OVER THE PREVIOUS YEAR. CAMPAIGNS TO INCREASE MEMBERSHIP THIS YEAR INCLUDED SPECIAL OUTREACH TO LARGER FIRMS, THE 100% MEMBERSHIP PROGRAM, A NEW CAMPUS LIAISON PROGRAM, FIRM AND CORPORATE VISITS AND A MEMBER-GET-A-MEMBER RECRUITMENT CAMPAIGN. THE SOCIETY'S 100% MEMBERSHIP PROGRAM, OFFERING FREE CPE AND SPECIAL BENEFITS FOR FIRMS THAT ENROLL ALL CPAS ON STAFF IN THEIR NEW YORK STATE OFFICES, GREW FROM 20 TO 79 PARTICIPATING FIRMS AND BUSINESSES DURING THE FISCAL YEAR. THE SOCIETY'S CAMPUS LIAISON PROGRAM ENLISTS PROFESSORS ON COLLEGE CAMPUSES TO HELP PROMOTE MEMBERSHIP TO STUDENTS AND FACULTY. FORTY-THREE PROFESSORS WERE RECRUITED AS CAMPUS LIAISONS DURING FISCAL YEAR 2011/2012.

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

OFFERINGS ALSO INCLUDED THE SEPTEMBER 2011 ANNUAL FINANCIAL PLANNING ISSUE, COVERING HOME BUYING, LIFE INSURANCE TRUSTS AND ESTATE PLANNING. THE CPA JOURNAL STAFF WAS PRESENT AT THE INSTITUTE FOR MANAGEMENT ACCOUNTANTS ANNUAL CONFERENCE IN JUNE 2011, THE ASSOCIATION OF CERTIFIED FRAUD EXAMINERS' ANNUAL FRAUD CONFERENCE IN JULY 2011 AND THE

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AMERICAN ACCOUNTING ASSOCIATION'S ANNUAL MEETING IN AUGUST 2011, IN ADDITION TO ATTENDING SEVERAL NYSSCPA CONFERENCES. 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 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.

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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 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.

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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 LOSSES ON INVESTMENTS: -11,299.

FORM 990, PART XII, LINE 2C

THE AUDIT COMMITTEE OF THE NYSCPA 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 ORGANIZATION'S FINANCIAL INFORMATION AND INTERNAL  
CONTROL. THE AUDIT COMMITTEE UNDERTAKES VARIOUS ACTIVITIES IN ORDER TO  
MEET ITS OBJECTIVES. THESE ACTIVITIES INCLUDE: APPROVAL OF THE OVERALL  
SCOPE OF THE AUDIT TO BE CONDUCTED BY THE EXTERNAL AUDITOR. ASSISTING IN  
ENSURING THAT THE AUDIT IS CONDUCTED IN A COST-EFFECTIVE TIMELY  
MANNER. REVIEWING THE AUDITED FINANCIAL STATEMENTS AND RECOMMENDING TO  
THE BOARD OF DIRECTORS THE APPROVAL OF THOSE FINANCIAL  
STATEMENTS. REVIEWING MANAGEMENT COMMENTARY LETTERS ISSUED BY THE  
EXTERNAL AUDITORS AND OVERSEEING MANagements IMPLEMENTATION OF  
RECOMMENDATIONS. OVERSEEING INTERNAL CONTROLS 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.

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.  
▶ Attach to Form 990. ▶ See separate instructions.

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
FOUNDATION FOR ACCOUNTING EDUCATION, INC. 23-7171151, 3 PARK AVENUE 18TH FLOOR, NEW YORK, NY 10016	CONTINUING PROFESSIONAL EDUCATION FOR CPAS	NEW YORK		509(A)1			X
NEW YORK STATE SOCIETY OF CPA PAC, INC. 13-4053698, 3 PARK AVENUE 18TH FLOOR, NEW YORK, NY 10016	TO PROMOTE PARTICIPATION IN POLITICAL ACTIVITIES.	NEW YORK					X

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

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

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

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

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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 .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....	X	
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Sale of assets to related organization(s) .....		X
<b>g</b> Purchase of assets from related organization(s) .....		X
<b>h</b> Exchange of assets with related organization(s) .....		X
<b>i</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets from related organization(s) .....		X
<b>k</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>l</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>m</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....	X	
<b>n</b> Sharing of paid employees with related organization(s) .....	X	
<b>o</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>p</b> Reimbursement paid by related organization(s) for expenses .....	X	
<b>q</b> Other transfer of cash or property to related organization(s) .....		X
<b>r</b> Other transfer of cash or property from related organization(s) .....		X

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	1,102,628	ACTUAL
(2) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	M	430,543	ACTUAL
(3) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	N	1,768,702	ACTUAL
(4) FOUNDATION FOR ACCOUNTING EDUCATION, INC.	P	656,811	ACTUAL
(5) NEW YORK STATE SOCIETY CPA PAC, INC.	N	3,230	ACTUAL
(6) NEW YORK STATE SOCIETY CPA PAC, INC.	P	1,089	ACTUAL



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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 2 of Schedule K- (Form 1065)	(j) General or managing partner?		(k) Percentage ownership.
				Yes	No			Yes	No		Yes	No	

**Part VII** Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Lined area for supplemental information.

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	11/30/10	SL	.000	16	935,257.			935,257.	366,946.		143,781.
2	LEASEHOLD IMPROVEMENTS	11/30/10	SL	.000	16	1,740,420.			1,740,420.	1,276,100.		198,916.
3	DATA PROCESSING SYSTEM	11/30/10	SL	.000	16	2,761,792.			2,761,792.	937,152.		494,493.
	* TOTAL 990 PAGE 10 DEPR					5,437,469.		0.	5,437,469.	2,580,198.	0.	837,190.