



SKILLED • RELIABLE • TRUSTED

# HOLTZ RUBENSTEIN

## adviser



### INDEX FOR 2002

*It has been our pleasure to provide you with additional financial information in our newsletters in the last year. For your reference, the following is an index of articles we published in 2002. For further information, please call Marketing Director Flo Federman at (631) 752-7400 x-212.*

#### January/February 2002

- How Observant Are You?
- Electronic Payment of Federal Taxes
- Payroll Tax Memorandum - 2002
- CyberNotes – Frequentflier.com
- *The Adviser Corner*: Accounting Software Options for NFP Organizations
- Standard Mileage Rate for Business Automobile Use Increased
- Annual Exclusion for Gifts
- LLC Publication Requirement Declared Unconstitutional
- *DFK Firm Spotlight*: Stümpges Dücker & Partner Index for 2001

#### March/April 2002

- “Best of the Best” Again
- IRS Makes the Cash Method More Available for Businesses
- Individual Retirement Accounts
- Saving for College Tuition: A Look at 529 Plans
- Patriot Bonds
- Guidance Issued for Tax-Free Basis Step Up of Personal Residence – The Answer is No!
- *The Adviser Corner*: Warning! The HIPAA Deadlines Loom
- EZ Pass
- How Much Credit Do Your Customers Deserve?
- Know Your CPA – Joe Chase
- Tax Scams
- Attention Mileage Fanatics! - Redux
- *DFK Firm Spotlight*: Kanaka Puradiredja & Rekan

#### May/June 2002

- Job Creation and Worker Assistance Act of 2002
- CyberNotes – Inflation Calculator & EatDrinkDine.com
- New York State Health Care Proxy Revised to Accommodate Organ and Tissue Donors
- Starting in 2002, Many Forms May Be Sent Electronically
- New York State Tax Credit for Automated External Defibrillators
- *The Adviser Corner*: The Cost of Fraud – Is An Audit A Deterrent?
- Verizon... Charge It!
- Nigerian Fraud Enters Cyberspace
- Know Your CPA – Andy Parks
- Extension Provided for Charitable Acknowledgements
- Mathematics According to the US Postal Service – It Adds Up to a Rate Hike
- Chocolate Mathematics
- Filing Form 5500 Schedule F – A Thing of the Past?
- *DFK Firm Spotlight*: Ehrhardt Keefe Steiner & Hottman

#### July/August 2002

- 2002-2003 New York State Budget Bill
- CyberNotes – uselesknowledge.com
- Q&A: New Deduction for Teachers’ Classroom Expenses
- IRS Re-Evaluates Audit Selection Criteria
- *The Adviser Corner*: Tax Planning Opportunities - 529 Plans
- Timely Mailed, Timely Filed Returns By Taxpayers Abroad
- Holtz Rubenstein Awards Scholarships to Hofstra Students
- Happy Anniversary DFK!
- The Latest Scam
- New 5-Year Net Operating Loss Carryback
- *DFK Firm Spotlight*: Kingston Ross Pasnak

#### September/October 2002

- New Yorkers Subject to Double Tax on Gambling Winnings
- IRS Auctions and Sales
- New Jersey Enacts Business Tax Reform Act
- CyberNotes – Start Your Day with a :-)
- Connecticut Institutes Tax Amnesty Program
- Beware! On the Lookout for Scams and Cheaters
- Certain Home Sellers Eligible for Reduced Capital Gain
- *The Adviser Corner*: Sarbanes-Oxley Act: What Does it Mean to Me?
- NY State Sales Tax Exemption for Manufacturers
- Senior Citizen (Age 50+) Alert
- Beneficiary Designation Form for Retirement Plans
- Capital Loss Tax Planning - 2002
- Split-Dollar Insurance in a State of Flux
- Priority Mail vs. First Class
- *DFK Firm Spotlight*: Kidmans DFK

#### November/December 2002

- December 31 Deadline for Updating Retirement Plans is Fast Approaching
- Did You Notice?
- How to Create Tax Savings from Losses in IRA and 529 Accounts
- CyberNotes – ParkingTicket.com
- Clarification of Long-Term Care Insurance Credit Provisions
- Refinancing Your Home Mortgage?
- Luxury Tax on Cars Set to Expire
- New Benefit and Contribution Ceilings in 2003
- *The Adviser Corner*: Nonqualified Deferred Compensation Plans
- IRS Updates Per Diem Rates for Travel Expenses for 2003
- Tax Trap! Year-End Purchase of Mutual Funds
- Social Security Update
- Increase in Standard Mileage Rate
- NYS Sales Tax Exclusion for Compensation from Employer to Employee
- NYS Tax Amnesty Program
- IRS to Issue National Research Program (“NRP”) Notices
- *DFK Firm Spotlight*: Brown, Dakes, Wannall, Maxfield