HOLTZ RUBENSTEIN REMINICK adviser

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2004 ARTICLE INDEX

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 2004. For further information, please contact Marketing Director Flo Federman at (631) 752-7400 x-212 or *FFederman@hrrllp.com*.

January/February 2004
- Dan Segal Retires
- New York State Tax Tidbits
- *CyberNotes:* Recalls.gov, Frommers.com
- New Benefit and Contribution Ceilings in 2004
- Increase in Federal Estate Tax Exemption
- Haven't Been Tracking Your IRA Basis? It's Not Too Late
- IRS Update:
  - IRS Allowed Full Deduction of S Corp Aircraft Expenses
  - Reimbursements for Certain Over-the-Counter Drugs
- *The Adviser Corner:* New Year's Resolutions for Your Organization
- New for 2004! Taking Advantage of Health Savings Accounts
- Service Award Payments to Volunteer Firefighters
- State Allows Public Access to Criminal Records Database
- MIlitary Tax Relief Bill
- Holiday Good Works
- *DFK Firm Spotlight:* Taylor Leibow, LLP

March/April 2004
- Preferential Tax Rates for Qualified Dividends Create Planning Opportunities and Confusion
- *CyberNotes:* Weather Underground, Acronymfinder.com
- *The Adviser Corner:* Keeping the Cash Flowing in an Expanded Economy
- EFTPS Express Enrollment for New Businesses
- Medicare Prescription Drug Discout Card
- New Jersey Tax Consequences of Failure to Dissolve Corporation
- Post-Delivery Activities Create Nexus for Food Distributor
- DFK International Reports Record Fees
- Index of 2003 HR Adviser Articles
- IRS Waives IRA 60-Day Rollover Rule
- *DFK Firm Spotlight:* Boyes, Wright, Pittman & Co., PC

May/June 2004
- Fair Warning for Business Taxpayers -- New Tax Return Schedule M-3
- Gone Phishing?
- *CyberNotes:* Moviefone.com, Getnetwise.org
- New Jersey Sales and Use Tax: Casual Sales
- 2004 Depreciation Limits and Auto Lease Inclusion Amounts
- *The Adviser Corner:* Attention Employee Retirement Plan Trustees – Danger Ahead!
- Save the Date -- Succession Planning
- Blaming the Computer?
- Make Sure Your Company is Properly Dissolved
- Amortization of Bond Premium on Non-NYS Municipal Bonds
- Beware- Tax Authorities Increasing Audits
- Holtz Rubenstein: The Great Communicators
- *DFK Firm Spotlight:* DFK International

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- IRS Offering Penalty Rebate for Enrolling in EFTPS
- Installation of Home Alarm Systems May Qualify for Exemption from New York State Sales Tax
- *CyberNotes:* ePodunk.com, Congress.org
- Basis Increase Denied to Shareholder in Related Party Loan Restructuring
- A Green Light for Tax-Free Disability Plans
- Freedom of Information Act
- *The Adviser Corner:* The Importance of Effective Internal Controls in Detecting Fraud
- IRS Audit Issues for Tax-Exempt Organizations
- And the Winner Is... (Holtz Rubenstein!)
- SBA Provides New Online Classroom for Small Business Owners
- *DFK Firm Spotlight:* Robson Taylor

September/October 2004
- Introducing: Holtz Rubenstein Reminick
- New York State Tax Law Changes
- *CyberNotes:* Alibris.com, NYAGRx.org
- Deferred "Like-Kind" Exchanges
- *The Adviser Corner:* New Checks for the New Millennium
- 2005 Holtz Scholarship Winners
- Accelerate Spending to Accelerate Tax Breaks
- Save Those Crummey Letters
- DFK Regional Firm of the Year – Holtz Rubenstein
- Compensation Practices of Exempt Organization
- A First for Some International DFK Firms
- *DFK Firm Spotlight:* Crowleys DFK

November/December 2004
- American Jobs Creation Act of 2004
- *CyberNotes:* Tipping.org, WackyUses.com
- New Benefit and Contribution Ceilings in 2005
- A Bah Humbug Before the Holidays
- Social Security Update – 2005
- *The Adviser Corner:* What Is Your Business Worth? Signs That You Need a Business Valuation
- Working Families Tax Relief Act of 2004
- Save the Date! What is Your Business Worth?
- New Jersey Limits Net Operating Loss Deductions
- Year-End Tax Strategy – Investment Timing Decisions
- Gifts to Family Members
- *DFK Firm Spotlight:* Geffen Mesher & Co., P.C.