



Remembering Sid Kess

On Sunday, September 17, many in the accounting tax and accounting community lost a longtime expert, mentor, and friend: Sid Kess, who, among his many distinctions and accolades happened to be a member of The CPA Journal's Editorial Advisory Board and regular columnist. In recognition of all he meant to this publication, the New York State Society of CPAs, and the wider professional world, the editors assembled this section of reflections and tributes from just a small sample of those people whose careers and lives he touched. He will be sorely missed and dearly remembered.



Loss of a CPA Giant, Mentor, and Friend

By Walter Primoff

Since Sid Kess's funeral, I have been reflecting about what I wanted to write about this CPA giant, mentor, and special friend. He meant so much to me personally and many others. Having served the profession for over 60 years, at age 97 he was ready to moderate this October's annual NY UJA tax conference and finalize next summer's AICPA ENGAGE sessions.

There have been tributes in the *Trusted Professional*, *Accounting Today*, and many other places about Sid's accolades, having earned every award the world of taxation and especially tax continuing education have to offer, edited the *New York Law Journal's* tax column for 50 years, and written and edited hundreds of books. But Sid's impact on the CPA profession was greater than awards and accolades. He was one of the profession's foremost innovators, constantly brimming with new, practical ideas, always leading the delivery of education using the latest technology. From audio cassettes, to the AICPA's iconic video "Kessettes," to today's webinars, Sid was a technology pioneer. He was also a master marketer.

Everyone who knew him was lifted by his intellect, wisdom, and friendship, and that smile. He treated all, from billionaires to doormen at his Rockefeller Center office, with the same warmth, kindness, and respect. It was not unusual to have a meeting in his office and being asked to wait by his assistant Sherry Eisner and later Rose Ann Beni. The wait would often be for Sid helping someone, perhaps preparing a building employee's tax return at no charge.

His contact list was enormous, including experts in every relevant field, friends, fellow Harvard Law graduates now in key places in business and government, and so many more. When Sid asked an expert to speak at a Kess conference, almost all said "yes," no matter how famous or busy. He loved discovering and advancing new expert speakers. There are so many now-renowned experts, names we all know, whose speaking careers began at a Kess conference. He loved finding people jobs. When

I worked at the NYSSCPA, I would periodically get a call from Sid asking if I knew someone who could be a quick emergency replacement speaker or telling me about a CPA who needed a job and asking if I would help find the right firm. The answer was always "yes." You did not want to say "no" to him.

He motivated everyone he met to do their best. When Sid first spent meaningful time with someone, he would learn enough about that person to use his uncanny ability to understand that person's strengths. He then recommended customized approaches each person could take towards career advancement, including mine. I was on an NYSSCPA committee, but was never active beyond that. He set up a meeting with legendary Executive Director Bob Gray, who then went out of his way to make me more visible at the Society. Several years later, Bob asked if I would temporarily leave practice and help him accomplish some things at the Society that we both cared about. This temporary stint became 14 years, culminating with Governor Mario Cuomo's request to Bob and me for the Society to participate in a public-private revenue estimating partnership to enact an LLC law. With the participation of over 1,000 New York CPAs plus government officials, the Society was able to "certify" the revenue neutral estimate, enabling the LLC law's passage. Sid's encouragement throughout this process helped us get across the finish line.

Sid recognized skills in people they didn't see in themselves. After several years at the Society, he told me he knew I could help Bob create important Society professional programs. With Jim Craig, Jim Woehlke, and other CPAs on staff, Joanne Barry directing communications, and so many great CPA member leaders, we built a great team. At minimal cost, we created great programs that helped members. One of my favorites was working directly with Sid in the creation of the late 1990s' "Survival Issue Workshops," presented to almost 3,000 CPA partners and sole practitioners. It concerned how CPAs could deal with the major regulatory, competitive, and other changes that affected CPAs

in firms of all sizes (and still do). The concern we shared was how CPAs in local firms could maintain the mantle of both the most trusted and most relevant advisor to clients, in light of these changes. The packed full-day workshops were presented in all 11 Society chapters, with Sid moderating those in Manhattan, Westchester, and Long Island. Sid was instrumental in having the AICPA create several videotapes, including some in which he participated, that were used in the session. Working directly with him in executing a large project was a great experience.

A storied conference I missed, but is memorably recalled by so many attendees who conveyed the experience, was his September 11, 2001, UJA tax conference. As it began, the World Trade Center was attacked. Manhattan public transportation was shut down. Attendees agreed that the conference should go on and it did. Sid gave updates between the sessions, being the “right” reporter the situation required.

For Sid, this all started in the 1960s when the NYSSCPA’s only tax committee, a prestigious invitation-only group consisting of CPAs at the peak of the New York, national, and even international tax world, decided there should be a quality tax seminar for local firm practitioners. Before then, only the largest firms offered quality live continuing education. The managing partner of New York’s Lybrand, Ross Brothers & Montgomery office (now PricewaterhouseCoopers) said he had a CPA on staff, also a Harvard Law graduate, who created a CPA Exam review course and presented it well. The committee accepted the recommendation. Sid “stepped up to the plate and knocked it out of the park.”

New York local firm CPAs had never seen anything like the two-day individual tax workshop that Sid developed and presented, attended by hundreds of practitioners in and out of New York when word got out, well before CPE became mandatory. A companion two-day corporate workshop was developed. The well-organized, three-inch-thick manuals served as primary research tools. For most common tax questions, and even some esoteric ones, if Sid put the answer in there, you “knew” it was right. These manuals became the model for all of the profession’s subsequent tax, and non-tax, continuing education.

My first experience seeing Sid was attending one of those early tax conferences with my CPA dad at age 16. I was starting to learn some tax rules. With my mom in public relations, I knew I was watching a master communicator at work, making the most arcane tax law rules clear. He had an innate ability to make each of us feel important—never talking down to us, and giving the impression he was talking to each of us individually—in a packed hotel ballroom.

The AICPA took note. It asked the NYSSCPA if they could offer Sid’s sessions to the other state CPA societies, and the Institute took over course administration. (The NYSSCPA received special pricing in exchange.) Sid became a partner in Hurdman & Cranstoun (later merged into KPMG) to provide the technical and additional administrative support this

enterprise required. For decades, beginning early November in New York and ending mid-January in Hawaii, Sid lived out of suitcases, taking his legendary boxes of technical materials with him to dozens of cities. Every airline check-in person greeted him by name before seeing his ticket and always made sure that his suitcases and boxes arrived at the right place for the next city’s workshops. For the next several decades, there were over 1 million attendees of his workshops and the other conferences he ran—for the AICPA, the UJA in New York, and his beloved Baruch College (at the behest of his close friend, tax professor Sam Dyckman).

In and outside of the CPA profession, Sid had more friends than anyone I ever met. He was also so proud of his four children, as well as many grandchildren and great grandchildren. I had met just some, but knew a lot about more of them from the stories he would share. At his funeral, we learned that he loved each one “the most.” In this day and age to listen to a great-grandchild describe looking forward to introducing a friend to a 90-plus-year-old great-grandfather was really special. We also heard that he met someone in a hospital who could not afford a burial plot. Sid bought a plot near where he was buried, promising that he and his children would keep visiting her grave.

We often hear the phrase, “With this person they broke the mold,” and in Sid’s case they truly did. We are not likely to encounter another quite like this special friend, whom I will dearly miss and always remember. ■

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Sid Kess, Mensch

By Mark Klein

The term “mensch” is a Yiddish word meaning “a person of integrity, morality, and dignity, with a sense of what is right and responsible.” That’s a perfect description of Sid Kess.

In the world of taxation, there are few practitioners who go beyond the realm of instruction and leave an indelible mark on those who are fortunate enough to engage with them. Sid Kess was such a person. He had the perfect combination of wisdom, judgement, and guidance. His encyclopedic knowledge of the tax law was well known. But what people may not appreciate is how approachable Sid was—as a mentor,



life coach, part-time psychologist, cheerleader, and friend.

Sid's integrity and dedication were traits that permeated his seminars, articles, and legal/accounting practice. His commitment to ethical tax practice serves as an example for all of us. But his impact extended far beyond his seminars and practice: it resonated in his approach to his clients, colleagues, and life.

Sid consistently set high standards while displaying a humanity that all of us should aspire to achieve. It was an honor to consider him my friend.

He will be missed. ■

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Remembering Sid Kess, Lifelong Friend

By Tracey J. Niemotko

I had no idea when I first met Sid Kess several years back, when we both served on the FAE Board of Directors, that I would have a lifelong friend. His brilliance felt tangible, and his loyalty and support became a constant in my life. I am blessed to have had a mentor like Sid who, despite his large, close-knit family, would keep in touch to follow up with my life and career.

One afternoon, Sid and I shared a cab to midtown after a FAE meeting. Walking down the streets of Manhattan with Sid Kess was like walking with a rock star. The anonymous streets of New York seemed to come alive with those passing by who knew and greeted Sid. I was further convinced of his celebrity status when we walked into the Harvard Club for lunch—I would tease Sid that he only went to Harvard because he couldn't get into Fordham Law!—and everyone seemed to light up upon seeing Sid.

Sid had a love of others that was inspiring. He was an advocate for all people, regardless of color or race. He made the people in his orbit feel important and special. There is one remarkable story that Sid shared, which I will never forget.

Sid told me that while stationed in Europe during World War II, he stumbled upon a home with beautiful cherry trees out front. Over time, he became friends with the daughter of the homeowner, who served as an officer in the Nazi regime. Incredibly, Sid developed a friendship with this family, who opened their hearts and home to him. Sid shared how he

joined them for dinner and was served cherry pie for dessert. Moreover, he remained lifelong friends with the daughter after she moved to the United States following the war. That Sid could move on from what he witnessed in Nazi Germany is a genuinely inspiring example of his love and forgiveness. Sid couldn't harbor hatred towards anyone. This story was a gift that I received from Sid.

There were other stories involving Sid's early career that he shared—about how he became known as the “Idea Man.” Simply put, he was a man with vision, insight, and ideas! He helped me immeasurably throughout my career, so much so that I included a dedication to him in a recent publication. I am grateful for having a friend like Sid Kess—my heart aches for the loss of this iconic mentor, professional, and teacher. ■

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Reflections on Sidney Kess

By Edward Mendlowitz

There are very few people you meet that are truly a pleasure to interact with every time you speak with them, and Sidney Kess was one such person. He was genuinely interested in helping everyone he could, generously sharing his knowledge, experiences, relationships, and contacts. Every time someone called me and said Sidney suggested they call, or whomever Sidney asked me to call, I deemed it an honor and thrill. That's the kind of person he was.

Sidney was “old” by my then-standard, having first encountered him when I was a “kid” and he was a well-established leader and innovator teaching one of his early tax workshops in 1967. We met in 1976 through Martin Edelston, the founder and publisher of Boardroom Reports and today's Bottom Line/Personal newsletter. A funny thing happens when you first meet someone older than you: you think they are “old” regardless of the way the relationship develops. That never happened with me and Sidney. He never aged and never seemed, or acted, his age. He was as active the months before his passing as he was when I first met him. Although he had extensive experience, he always was in the present and thinking and planning about the future. He was excited about what he was going to do tomorrow and who he could help. As

our relationship developed, the age gap vanished; he and I became good friends.

Along the way we became colleagues as co-editors for Martin Edelston, through AICPA and other conferences, and then via Rick Kravitz, *CPA Journal* editor-in-chief. We co-wrote dozens of columns for *The CPA Journal*, and we co-authored many more articles for other professional publications and presented CPE programs together.

Sid and I maintained a friendship and close collaboration, and he was always there to help me out with some tough issues or introduce me to someone. He also arranged for me and other partners and staff at Withum to speak at AICPA and other conferences, have articles published in professional publications, and introduce friends looking for a new position. He never said no and took great pride in being able to help people advance themselves.

Sidney was a brilliant tax person as well as a remarkable innovator and thought leader, marketer, networker, writer, and instructor. The tax workshops and conferences, video courses, and multimedia presentations he developed and taught were groundbreaking—they were said to have more than 1 million attendees—and his tax practice management books are still significant and in use. He seemed to have a photographic memory and whenever we were discussing something outside the box, he would have his executive assistant Rose Ann Beni send me something he wrote years ago explaining that topic.

I have many friendships with people I met through Sidney, and we never ceased talking about him and how amazing he was. Whatever the discussion, he came up.

People forget that his generation fought in World War II and then went to college on the GI Bill. Sidney—and many others like him, including my uncle and cousin who were also lawyers in the tax field—were true heroes.

Sidney and I developed a custom of speaking every Friday and wishing each other a Good Shabbos, and this became a great joy as well as a way to keep in touch when we weren't working on an article or CPE program.

I, like everyone who knew Sid, have many stories about his generosity. Here is one that just occurred a few weeks before he passed away: I received an e-mail that I was nominated for an award and the questionnaire had a space to recommend anyone else for that award. I recommended Sidney and someone else from my firm, Withum. When we spoke about it, it turned out that Sidney had recommended me for that award! That's the way he was—always helping.

Sidney was a remarkable person, and a true gentleman and mensch. Every interaction with him was a delight, a joy, and a learning experience, and I will miss him

dearly. The world is a little less nice and caring without him. ■

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The Passing of Sid Kess

A Tremendous Void for the Profession and the Community

By Martin M. Shenkman

The profession lost a wonderful and special guiding light in Sid Kess. I do not think he let anyone call him “Sidney” or “Mr. Kess,” as those would not reflect the incredible warmth Sid showed everyone he encountered. Glowing articles extolling Sid’s contributions to the AICPA, the NYSSCPA, the UJA of New York, and the tax profession broadly have started to appear.

Sid was a prolific and brilliant tax technician, author, and lecturer. Sid received numerous awards and honors over his seven-plus decades of practice (think of that: 70 years of productivity!). His academic and professional accomplishments were remarkable. But the more incredible thing about Sid was, even though he was a recognized leader of the profession, he remained one of the humblest of human beings I have met. There were never airs, never arrogance, never anything but a laudable sense of service to the profession and the community. Sid set an example for all of us in so many ways.

But Sid also exhibited a rare gift that is so often absent from those who dissect tax law, author articles, or give lectures. Sid individually authored more books and articles than many of us have read in our careers. Sid lectured more times than many of us have attended seminars. But there was more: Sid’s articles and lectures were understandable and practical. Sid focused on the essence of what was important.

In reflecting back on my many interactions with Sid, there were a few key items that gave him happiness. Sid relished a new or creative idea. He lit up like a lightbulb coming up with an innovative approach for a conference, article, or meeting. Sid himself was incredibly creative, but he gleaned more excitement from sharing that creativity with others—even more so when he helped guide a colleague, especially younger colleagues working their way up the professional ladder, to join in a new or creative idea. We should all endeavor to work as hard as Sid did to stretch a hand to new and younger



colleagues. Nurturing tomorrow's leaders is what will ensure the future of the accounting and tax professions.

Sid realized great satisfaction from lending a hand to others, well beyond his professional mentoring. Sid was the ultimate networker to help anyone in need find a job. He would reach out to the vast network of colleagues sending resumes, phone numbers, or taking any steps imaginable, to help others secure a job. He did not limit his help to merely professional colleagues. Sid truly viewed every human being as precious and deserving of respect and compassion. From a server at a conference, to a door person or store clerk, Sid had a warm smile for everyone; that smile, that warmth visibly and positively affected anyone he encountered. We all face life and work pressures, so much so that taking that extra step to show kindness and interest to colleagues is sometimes tough to do. With the many pressures we all face, showing consideration for those we casually encounter can easily be missed. We should all endeavor to follow in Sid's footsteps.

Finally, Sid cherished his beautiful family, children, grandchildren, and great-grandchildren. If Sid glowed over creating a new tax or planning idea, he was sunshine when speaking of his beloved family. Demands for billing, client pressures, and so many other challenges often make it a struggle for many of us to find the family time we should. Long before "work-life balance" was a term, Sid lived and practiced it.

I felt fortunate and blessed to have had Sid in my life—to count him as a mentor and friend. What was remarkable at Sid's funeral was to learn of the vast number of other people that Sid had similar relationships with.

A decade ago, realizing how special and precious a relationship with Sid was, my wife and I gifted Sid a personalized menorah. A menorah, for those who might not be familiar, is the special candelabrum lit to commemorate the Jewish holiday of Chanukah. Chanukah is a celebration of light; it is a celebration of triumph over tragedy. The inscription we had placed on the Menorah read something like: "To Sid Kess, who has brought light into so many lives." Sid truly did bring light to many. The skies seem a bit dimmer without him.

I think Sid would be touched to know that, more than merely recounting his accomplishments, we will continue his legacy of compassion and caring to everyone we can; that we will make a concerted effort to mentor younger colleagues; that we will continue to enhance the profession with creative ideas, articles, and programs; that we make an effort to give a smile and kind word to everyone we encounter; and that we never lose sight of how important and precious family and time with family are. ■

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Remembering Sid Kess, Inspiration

By Elliot L. Hendler

I first took one of Sid's income tax updates more than 50 years ago. Even then, he was well-known and highly thought of, and his courses were very popular. Throughout the many decades that followed, and continuing into 2023, his stature never stopped growing. Sid was widely recognized and received numerous richly deserved awards for his leadership, educational skills, wisdom, articles, and many contributions to all aspects of taxation. He was an inspiration to many thousands of accountants over multiple generations—someone without parallel in the accounting profession. Equally important, he was a very, very nice person. It was always a pleasure to be in his presence. ■

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Honoring Sid Kess

By Alan Reinstein

Sidney Kess was our first Sidney and Jewel Fields Distinguished Tax Lecturer, when I was the chair of the accounting department of Wayne State University in the early 1990s. He did a great job for us, and then joined our MS in Taxation Advisory Board—adding much prestige to our emerging program.

Years later, when I received the Max Block Award for writing the best article in *The CPA Journal*, Sidney Kess "happened" to be sitting at my table, as he was receiving the NYSSCPA's Lifetime Achievement Award. I was pleasantly surprised about his near-perfect memory about the details of his receiving WSU's award years earlier—especially given the many, many other honors that he had earned since then. I more than treasured his respect and friendship. ■

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Remembering Sid Kess, One of a Kind

By Joel Cooperman and Joe Bublé

Sid was the ultimate professional. Generations of tax professionals relied upon him for training. We enjoyed speaking at his conferences and being a part of his annual tax-training DVDs. Sid was a trusted consultant who generously gave his time to train and mentor our people, and to help market the firm within the accounting community and through his long-standing contacts and relationships. Sid was a gentle, nice, and caring person who was concerned about everyone's well-being. He was one of kind and he will be sorely missed. ■

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Sid Kess, Living on in our Hearts

By Bryan C. Skarlatos

The world is a little less today without Sid in it. He touched so many lives in a real and positive way that it is hard to comprehend. Sid was not an actor or a politician, but he was a celebrity to anyone who encountered him. His celebrity was not just because he knew so many people, although he did. He was a celebrity because of the unique magnetism and charm that drew people to him. Sid had a superpower, and that superpower was connecting and helping people.

I first encountered Sid about 15 years ago at a tax conference in Los Angeles where he was doing his usual thing—working the hallways, answering questions, offering useful tips, connecting people, and encouraging them to collaborate and help each other. Sid immediately took me under his wing and set me up with some ideas and introductions for speaking and writing. It is unusual to have a chance encounter with someone who gives guidance and helpful information on the spot; however, an encounter with Sid was rarely just a one-time meeting. Sid was so genuine and authentic; he really cared and would stay in touch with people he met in a hallway. Little did I realize at the time that Sid had found me and I now had a mentor for life.

A few years later, I encouraged Sid to join the Kostelanetz firm. Sid was enthusiastic about the chance to meet, teach, and mentor so many people at one time. Of course, he was excited to befriend everyone at the firm, not just the lawyers. Although Sid was a tax specialist, his passion to connect with and help others extended far beyond tax issues and included connecting with and helping people in general. I think tax law was just the venue in which Sid exercised his superpower to help others.

Sid will always be remembered for his contributions to the tax world, all the conferences he chaired and ran, all the articles and books he wrote, and his extraordinary ability to continue studying and learning the ever-changing tax law. But Sid was so much more than a tax lawyer and accountant extraordinaire. Sid was an example of how we can all be better people by going out of our way to connect with and help others. Perhaps one of Sid's most lasting legacies is that he showed us the importance of taking the time to connect with and care for others—and of constantly paying our good fortune forward. When I stand in front of a mirror, my hope is that I can see a little bit of Sid reflected back at me. Sid was a scholar, a teacher, and a mentor, but more importantly, he was an example for us all of what is good in this world and how each of us can contribute to that good. We will miss him, but he lives on in our hearts. ■

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Remembering Sid Kess, Giant

By Elizabeth Forspan

Sid Kess was a giant. There really are no words to describe the loss I feel now that Sid is gone. When I was a young attorney, just starting out in the tax and trusts and estates field, I had the incredible fortune of being introduced to Sid, who would go on to change my life in so many ways. For some strange reason, Sid took an interest in me and my career—as he had done for thousands of other young professionals—and he proceeded to do everything he could to help me advance. He co-authored many articles with me and made sure that I became a contributor to *The CPA Journal*. His mentorship was just priceless. His wisdom and thoughtfulness are unparalleled. I can't adequately describe the love and affection I felt, and still feel, for this brilliant,



yet incredibly humble, human being. Sid will be so missed, but we will all cherish his memory forever. ■

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The Last Letter Sid Kess Wrote to Me

By Scott Zarret

Sid and I met through a mutual friend at a dinner six years ago when Sid was 91 years young. He quickly became my mentor and friend, and then officially the executive advisor to CPAacademy.org. We were in regular phone and e-mail contact throughout the past six years. He was extremely passionate and supportive of our mission, sharing an astonishing number of creative ideas, connections, and strategies for our platform. The last letter Sid wrote to me, one week before his passing, embodied so much of who he was: wise, optimistic, inspiring, humble, and kind. His passion for education, dedication to the profession, and genuine care for people have left an indelible mark on me and countless others—I hope to capture the essence of his spirit and the profound impact he had on me and the accounting world.

First and foremost, Sid was one of those rare individuals who lifted up those around him, making everyone he encountered feel valued and cherished—something his family lovingly referred to as the “Sid Kess Glow.” I get emotional thinking about his last letter to me, in which he encouraged me to “keep up the important work” and “keep innovating,” and told me that he was proud of me. What a sincere privilege to have him as a mentor—I often marvel at how I had the good fortune to luck into a relationship with a man of his stature and experience, a man who freely shared his wisdom and ideas.

Sid was a pioneer of accounting education. We immediately bonded over our shared passion for educating accounting professionals. Sid strongly believed that the reach and quality of CPE topics was critically important for the advancement of the profession, and he worked diligently and creatively as a leader in this area his entire life. Sid was the original—packing a suitcase to travel around the country to provide education in-person, the only method available at the time. When he realized that

technology offered the opportunity to make high-quality education more widely and easily accessible, he was thrilled! He saw the possibility to really improve the profession and support accounting professionals in a major way. In particular, his last letter notes the importance of using education to “tackle so many important foundational issues, including affordable continuing education and a holistic view of practitioners that considers the emotional and physical impact of the work environment.”

Sid was a family man, adored by his children, grandchildren, and great-grandchildren. We often spoke about putting family at the center of life, and that even as a leader dedicated to improving the profession, family helped keep him grounded. In his last letter to me, he advised me to “keep up your family time and focus on spending quality time with your wife and children as you have been doing!” I take this advice to heart. Over the last few years, I have put a lot of focus on making sure I am prioritizing time with my family and staying present, while running a company. I have my wonderful team at CPAacademy.org to thank for enabling me to confidently find more balance in work and life, which allows me to be more creative and focused while providing a deeper well to pour into the company.

Last, but certainly not least, Sid was an optimist. He taught me that hope is essential to life and business. In his last letter, he spoke of having a sense of “hope and positivity that the profession will grow and become stronger.” He wrote, “I believe that your proactive, resilient, all-inclusive approach is just what we need, not only in accounting but in our world, in general. Stay hopeful and spread hope ... no matter how difficult the situation, one must keep hope alive in order to survive and thrive.” In a note from his daughter Rachel that I received the week following his death, she reiterated, “He left this world optimistic about the future of the profession he loved and worked so hard to promote ... We believe that his spirit and lessons will live on.”

Bottom line, Sid Kess made a deep-rooted impact on the accounting profession and on me, both personally and professionally. He was a man of great depth and whole-hearted compassion. He radiated an aura that attracted people from all backgrounds. Whether it was his sharp wit, unwavering optimism, or boundless love, he drew everyone into his orbit. I miss Sid, our chats, our letters—any opportunity we had to connect—it always left me feeling inspired and hopeful. I feel truly blessed to have been a part of his life during his sunset chapter—a truly unique gift that has forever changed my life for the better. ■

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