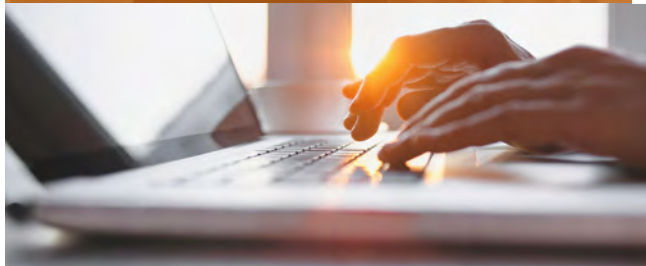
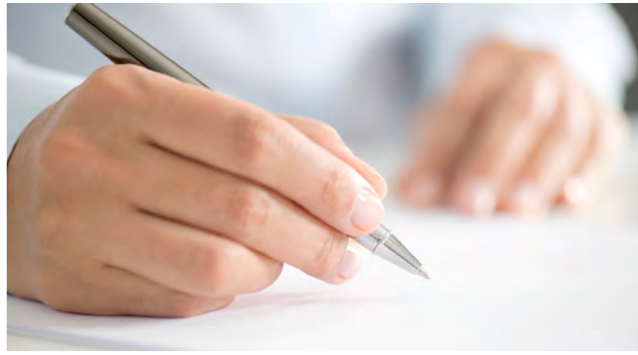


2018 Summer Tax Series

Covering the Most Important
State Tax Issues of 2018



Hodgson Russ LLP
ATTORNEYS



2018 Summer Tax Series

June 13 to August 1, 2018

The Harvard Club, 35 W. 44th Street, New York, NY

What's New This Year?

The answer is "plenty!" Hodgson Russ's experienced tax attorneys will provide insight into some of the most critical tax issues today, including the impact of the TCJA, New York State tax law changes, new data privacy rules affecting New York businesses, and updates on a range of audit issues. Our sessions are designed for financial professionals such as CPAs, CEOs, CFOs, COOs, corporate counsel, and tax and financial advisors. Stay ahead of the curve to ensure you are informed with the most up-to-date information. Two hours of CPE credit per seminar session is available. CLE credit has been requested. The cost is \$60 per session or \$375 for all seven sessions (fully transferable).

If you would like to participate, but are unable due to cost considerations, please contact Carol Holland-Ess at cholland@hodgsonruss.com to discuss whether you qualify for a reduced fee or waiver.

The Harvard Club

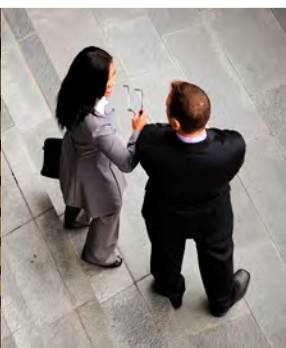
Conveniently located in the heart of Manhattan, the Harvard Club was built in 1894 and designed by the noted architectural firm of McKim, Mead & White. We are honored to host our seminars in this beautiful historic setting.

Convenient Parking

The Harvard Club offers preferred self-parking rates at the Icon Parking Garage located at 38 West 43rd Street (between 5th and 6th Avenues). To secure special rates, please make sure to have the front office or concierge validate your parking ticket. Valet service is also available.

Registration

Register online at <https://www.eventbrite.com/e/hodgson-russ-summer-tax-series-2018-tickets-44764019387> or via email at cholland@hodgsonruss.com.



2018 Tax Seminar Topics

June 13

FEDERAL TAX REFORM AND THE NEW YORK RESPONSE

Highlights of the TCJA, responses by the states, and the impact of the TCJA on New York Taxpayers

Christopher L. Doyle, James M. Bandoblu Jr. and William S. Turkovich

June 20

PERSONAL INCOME TAX UPDATE

New residency cases, recent legislation affecting part-year residents, nonresident allocation issues and special issues for hedge fund managers

Timothy P. Noonan, Andrew W. Wright and Daniel P. Kelly

June 27

CROSS-BORDER ISSUES FOR NEW YORK BUSINESSES PLUS ODDBALL TAXES

Nexus, European Union data privacy initiative, and other concerns for cross-border companies plus unique New York taxes such as transfer tax and New York City taxes, including unincorporated business tax, commercial rent tax, utility tax, and others

Gary M. Schober, Debra S. Herman, Joshua K. Lawrence and Ariele R. Doolittle

July 11

SALES AND USE TAX UPDATE AND ABANDONED PROPERTY COMPLIANCE

New sales tax legislation, compliance initiatives, and cases. Plus, old school meets new school: a review of the sales tax rules governing the construction industry and digital transactions. Finally, we'll provide a brief overview of the compliance requirements for New York's Abandoned Property Law

Mark S. Klein and Joseph N. Endres

July 18

MOBILE WORKFORCE ISSUES

Tax and labor issues arising with multistate, mobile employees

Elizabeth Pascal, Peter C. Godfrey and Lauren C. Hojnacki

July 25

A FRESH LOOK AT SALT FOR C CORPORATIONS PLUS NEW YORK STATE TAX CREDITS

New York State and New York City tax considerations for C corporations, along with the latest in tax credits for businesses and individuals

Elizabeth Pascal, K. Craig Reilly and Joseph N. Endres

August 1

TRUSTS AND ESTATES UPDATE

Recent federal and state developments for estate planning

Paul R. Comeau, Catherine B. Eberl and Nathan W.G. Berti

Meet the Speakers

James M. Bandoblu Jr.

Jim concentrates his practice in the areas of tax controversy and international tax. He routinely advises clients on foreign and domestic voluntary disclosures and represents clients undergoing civil tax examinations and civil penalty matters, including before IRS Appeals. In addition, he counsels clients on advantageous business structures for U.S. tax and estate planning purposes and U.S. tax consequences of relinquishment or renunciation of U.S. citizenship and green card status.

Nathan W.G. Berti

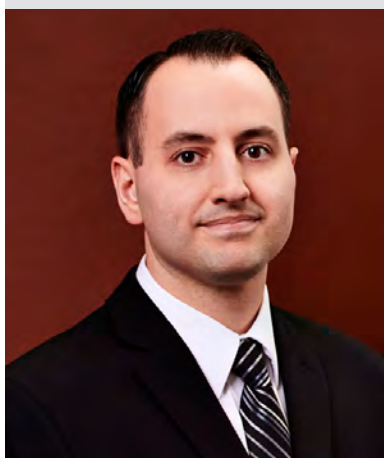
Nate concentrates in estates and trusts law, helping business owners, high-net-worth individuals and families, entertainers, and health care professionals construct complex estate plans, often with a multi-generational, multi-jurisdictional (including international), and creditor protection focus. Nate also counsels fiduciaries and beneficiaries on estate and trust administration, including contested matters, and is regularly retained by other law firms and financial institutions for advice on complex estate and trust issues.

Paul R. Comeau

Paul has practiced New York tax law for more than 40 years. He focuses on high-net-worth clients, tax planning for individuals and businesses, and multistate tax issues. In recent years, Paul has split his time between his tax practice and high-end estate planning, working with clients to provide cutting-edge solutions, often with state, federal, or international tax benefits.

Ariele R. Doolittle

Ariele focuses her practice on all aspects of New York State and local tax matters, including planning, civil tax controversy, and criminal tax controversy. The subject matter areas in which she works include personal income, franchise, and sales and use taxes.



▲ James M. Bandoblu Jr.



◀ Nathan W.G. Berti



Paul R. Comeau ▶



▼ Ariele R. Doolittle

Christopher L. Doyle

Chris leads the Firm's State & Local Tax (SALT) Practice. His practice spans most tax matters, but focuses primarily on New York State and New York City business taxes, including corporate income tax, unincorporated business tax, flow-through entity income taxation, and sales and use taxes.

Catherine B. Eberl

Catherine regularly advises clients on all aspects of estate planning, including estate, gift, and fiduciary income tax planning, cross-border estate planning, charitable giving, and family business succession planning.

Joseph N. Endres

Joe counsels clients on a wide range of state and local taxation issues and represents taxpayers in disputes with the New York State Department of Taxation and Finance and the New York City Department of Finance. One of Joe's main practice areas involves sales and use tax matters in the technology industry (software as a service, cloud computing, digital products, etc.).

Peter C. Godfrey

Peter concentrates his practice on management-side labor and employment law and employment tax issues. He represents employers in matters such as wage and hour litigation, including class actions, labor negotiations and arbitrations, employment taxation and worker classification matters and other employment-related litigation and employment-related contracts.

Debra S. Herman

Debra counsels clients with respect to bank taxes, utility taxes, sales and use taxes, gross receipts taxes, excise taxes on real property transfers, rent and occupancy taxes, withholding taxes and more.



▶ Debra S. Herman



▲ Catherine B. Eberl



▲ Christopher L. Doyle



▼ Joseph N. Endres



▲ Peter C. Godfrey

Lauren C. Hojnacki

Lauren represents management in all aspects of labor and employment law, including advising on employment policies, restrictive covenants, discipline and discharge matters, and unemployment insurance audits. She also provides counsel and assistance to employers in labor relations matters, discrimination and retaliation claims, worker misclassification issues, and wage and hour matters arising under federal, state, and local laws.

Daniel P. Kelly

Daniel is an associate in the Firm's Tax Practice Area. Daniel counsels corporations and individuals on a wide range of tax matters, with a focus on New York State, New York City, Florida, and multistate tax planning and controversy.

Mark S. Klein

Mark concentrates in New York State and New York City tax matters. He has more than 30 years of experience with federal, multistate, state, and local taxation, and has represented numerous *Fortune 500* companies and *Forbes 400* billionaires in residency, corporate, withholding, and sales tax audits.

Joshua K. Lawrence

Josh concentrates his practice on state and local taxation, focusing on New York State and New York City tax matters, as well as multistate tax planning. He represents clients in audits and disputes with the New York State Department of Taxation and Finance and New York City Department of Finance and is experienced in handling both personal income tax and corporate tax matters.

Timothy P. Noonan

Tim focuses his practice in the state and local tax area, and his work primarily involves New York State and New York City tax litigation and controversy. He has handled more than 700 personal income tax, sales tax, corporate tax, and other New York tax audits, and approximately 100 cases in New York's Division of Tax Appeals.

▼ Lauren C. Hojnacki



▼ Daniel P. Kelly



◀ Mark S. Klein



▲ Timothy P. Noonan



◀ Joshua K. Lawrence

Elizabeth Pascal

Liz concentrates her practice in tax law with a focus on New York State, New York City, and multistate tax issues and heads up the Firm's new Accountant Professional Practice. She assists individual and business clients with both state and city audits, including residency, sales tax, unincorporated business tax, and corporate tax audits. Liz has also helped many clients successfully navigate New York's voluntary disclosure process.

K. Craig Reilly

Craig advises clients on New York State, New York City, New Jersey, and multistate tax issues, from planning and compliance to controversy and litigation. He represents clients in disputes with the New York State Department of Taxation and Finance, New York City Department of Finance, and New Jersey Division of Taxation, and is experienced in handling sales tax, corporate franchise tax, personal income tax, and residency audits.

Gary M. Schober

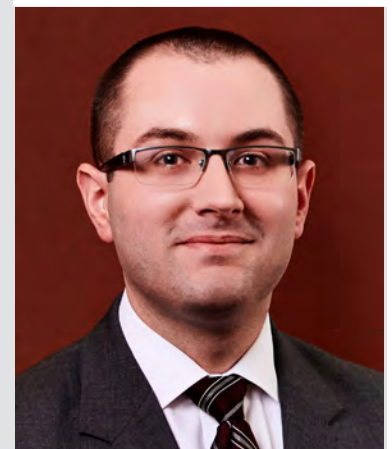
Gary is a general business lawyer and heads the Firm's Emerging Companies & Venture Capital and Privacy, Data Breach & Cybersecurity Practice. He counsels clients on matters involving electronic commerce, computer and technology law, and general business matters, including privacy, data security breaches, software audits, and cyber liability. He represents startup entrepreneurs and large companies in international and domestic transactions.

William S. Turkovich

Bill concentrates his practice in the areas of federal tax law and international tax law, with a particular emphasis on structuring considerations in purchasing U.S. real estate. As part of his real estate tax experience, he focuses on structuring investments by real estate investment trusts (REITs). Bill is also a member of the Firm's Oil & Gas Practice, and he concentrates on tax considerations for private placements.

Andrew W. Wright

Andrew focuses his practice on state and local tax matters. In particular, he assists in disputes with the New York State Department of Taxation and Finance and New York City Department of Finance, and handles sales tax, corporate franchise tax, personal income tax, residency audits, and state-level voluntary disclosure projects.



Andrew W. Wright ▶



K. Craig Reilly ▲

Elizabeth Pascal ▼

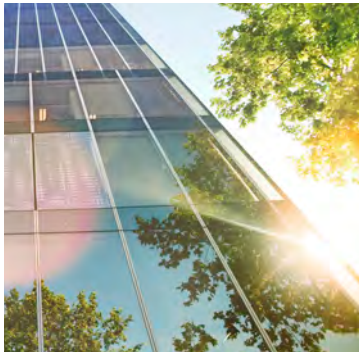


Gary M. Schober ▼



William S. Turkovich ▼





About Hodgson Russ

Hodgson Russ attorneys facilitate the U.S. legal aspects of transactions around the world. We practice in every major area of law and use multidisciplinary work teams to serve the specific, often complex, needs of our clients, which include Fortune 500 companies, public and privately held businesses, governmental entities, nonprofit institutions, and individuals. We craft sophisticated, efficient solutions – respecting our clients’ bottom line. Hodgson Russ attorneys understand the importance of anticipating the marketplace and staying ahead of change and the implications both may have on legal issues.

For more information, visit www.hodgsonruss.com.

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