2019 Summer Tax Series

Covering the Most Important State Tax Issues of 2019

Hodgson Russ LLP
ATTORNEYS

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June 12 to August 7, 2019

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 what's happening in state tax after the *Wayfair* decision, the impact of the TCJA, New York State law changes, and business succession planning. 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.

PLUS, in cooperation with our Accountant Professional Practice, we have a bonus session designed specifically to help financial professionals avoid malpractice claims in their day-to-day practice, focusing on issues that arise with financial audits of clients. This session is free for participants who register for the full Summer Tax Series.

The cost is $60 per session or $375 for the full series (fully transferable). Each session runs from 8:30 - 10:15 a.m., and includes complimentary refreshments.

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 2019 Summer Tax Series 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 HodgsonRuss.com/newsroom-events or via email at cholland@hodgsonruss.com

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.

2019 Tax Seminar Topics

June 12	**NEXUS IN THE POST-*WAYFAIR* WORLD** A look at how states have reacted to the *Wayfair* decision, its impact on tax types other than sales taxes, and what the changes mean for multistate businesses. *Joseph N. Endres, Timothy P. Noonan, Joshua K. Lawrence*
June 19	**THE TAX CUTS AND JOBS ACT ONE YEAR LATER: CORPORATIONS AND PASS-THROUGH ENTITIES** How the TCJA, along with proposed regulations and guidance, impacts businesses and the reaction of states to the TCJA. *James M. Bandoblu, Jr., Andrew D. Oppenheimer, Elizabeth Pascal*
June 26	**NYS PERSONAL INCOME TAX UPDATE** New legislation, guidance, and case law affecting residency and nonresident allocation, along with tips to avoid the most common errors when changing domicile to a new jurisdiction. *Mark S. Klein, Andrew W. Wright, Daniel P. Kelly*
July 10	**NYS TAX CREDITS AND OTHER INCENTIVE PROGRAMS** An overview of various New York tax credit programs, including Brownfield credits, historic rehabilitation credits, film production credits, and renewable energy credits as well as incentive programs such as Opportunity Zones and benefits for NYS manufacturers. *Joseph N. Endres, Christopher L. Doyle, Daniel A. Spitzer, Michael J. Hecker*
July 17	**TAX-EXEMPT ORGANIZATIONS AND NYS SALES TAX UPDATE** Current trends and legal update for tax-exempt organizations, including an overview of IRS enforcement efforts, federal tax hot topics, and New York State compliance matters. PLUS, the latest developments in NYS sales taxes. *Timothy P. Noonan, Nicole Tzetzo, Marla Waiss*
July 24	**TAX AND BUSINESS SUCCESSION PLANNING FOR BUSINESS OWNERS** We will discuss some of the critical tax, corporate, and trusts and estates issues clients and their advisors must address when transferring ownership or control of a closely-held business during life or death. *Thomas J. Collura, Paul R. Comeau, Nathan W.G. Berti*
July 31	**IT'S ALL ABOUT APPORTIONMENT** We dig deep into the apportionment regimes for the major income taxes in New York, showing how they overlap and, more importantly, how they are different. Taxes analyzed will include: the NYS personal income tax on nonresidents; the NYS franchise tax, the NYC GCT, the NYC BCT, and the NYC UBT. *Christopher L. Doyle, Debra S. Herman, K. Craig Reilly*
Aug 7	**BONUS SESSION FOR ACCOUNTANTS: FINANCIAL AUDITS AND PREVENTING MALPRACTICE CLAIMS** Attorneys from our Accountants Professional Practice will discuss challenges facing accountants when handling financial audits and offer practical advice for avoiding malpractice claims. *Kathryn A. Tiskus, Erin N. Teske, Mark A. Harmon*

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, Jim 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.

jbandobl@hodgsonruss.com | 716.848.1351

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. He 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.

nberti@hodgsonruss.com | 646.218.7516

Thomas J. Collura

Tom's practice is focused on representing privately held companies and their owners in a wide range of corporate, tax, and commercial matters, including choice of entity, governance, mergers, acquisitions, sales, recapitalizations, and business succession planning. He also represents business owners, entrepreneurs, executives, and wealthy families in all aspects of income, gift, estate and generation-skipping transfer tax planning matters, as well as trust and estate administration matters.

tcollura@hodgsonruss.com | 518.433.2443

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.

pcomeau@hodgsonruss.com | 212.751.4300

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.

cdoyle@hodgsonruss.com |716.848.1458

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 his main practice areas involves sales and use tax matters in the technology industry (software as a service, cloud computing, digital products, etc.).

jendres@hodgsonruss.com | 716.848.1504

Mark A. Harmon

Mark has been a business advisor and litigator for more than 30 years. He has tried cases to verdict throughout the United States in state and federal courts, and has represented clients in arbitrations, mediations, and regulatory matters. Mark's practice includes representation of financial institutions, stock transfer agents, real estate developers, accounting firms, health care facilities, and a range of employers in complex disputes, investigations, litigations, examinations, and administrative and enforcement proceedings.

mharmon@hodgsonruss.com |646.218.7616

Michael J. Hecker

Mike has a broad-based environmental and energy-related practice, with a focus on transactional matters, regulatory compliance counseling and permitting, administrative, civil, and criminal environmental defense, and remediation-based project oversight and assistance. A large part of his practice focuses on assisting regional, national, and international clients with regulatory compliance matters.

mhecker@hodgsonruss.com | 716.848.1599

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.

dherman@hodgsonruss.com| 646.218.7532

Daniel P. Kelly

Licensed in both New York and Florida, Dan focuses on state and local tax matters, and regularly advises individuals and businesses on different aspects of New York State and New York City personal income tax, sales and use tax, corporate franchise tax, and several other lesser-known taxes.

dpkelly@hodgsonruss.com| 716.848.1561

Mark S. Klein

Mark concentrates in New York State and New York City tax matters. He has more than 35 years of experience with federal, multistate, state, and location taxation, and has represented numerous *Fortune* 500 companies and *Forbes* 400 billionaires in residency, corporate, withholding, and sales tax audits.

mklein@hodgsonruss.com| 646.218.7514

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 plannning. 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.

jlawrenc@hodgsonruss.com| 716.848.1403

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.

tnoonan@hodgsonruss.com| 716.848.1265

Andrew D. Oppenheimer

Andy focuses his practice on federal and international tax matters involving partnerships, limited liability companies and corporations. He advises businesses in a wide range of industries in connection with their mergers and acquisitions, domestic and cross-border financings, restructurings, reorganizations, spinoffs, and other business transactions. Andy also represents clients in tax controversy disputes with the Internal Revenue Service.

aoppenheimer@hodgsonruss.com |716.848.1704

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.

epascal@hodgsonruss.com | 716.848.1622

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.

kcreilly@hodgsonruss.com | 716.848.1582

Daniel A. Spitzer

Dan concentrates his practice on issues involving environmental law, renewable energy, sustainable development, land use law, municipal law, and real estate development. His practice involves numerous renewable energy projects, including representing municipalities, developers, land owners, and financing entities.

dspitzer@hodgsonruss.com | 716.848.1420

Erin N. Teske

Erin's practice focuses on complex litigation, defending businesses and their executives against claims of breach of contract and related theories, wage and hour collective and class actions, and accounting malpractice.

eteske@hodgsonruss.com| 646.218.7517

Kathryn A. Tiskus

Kathryn has a trial-focused practice ranging from contract disputes to white-collar criminal defense and investigations. She has particular experience with audit defense work, cases involving structured finance, and suits involving defendants located outside the United States.

ktiskus@hodgsonruss.com | 646.218.7604

Nicole Tzetzo

Nicole has extensive experience providing advice and counsel to for-profit and not-for-profit clients on general tax and business matters. She also assists her clients with trusts and estates related matters.

ntzetzo@hodgsonruss.com |716.848.1661

Marla Waiss

Marla focuses her practice on federal and international tax matters, including tax controversy matters with the IRS and federal tax matters related to tax-exempt organizations and bond financings. She has extensive experience advising international clients on business expansion into the U.S., structuring considerations in purchasing U.S. real estate, cross-border mergers and acquisitions, tax implications of relinquishing U.S. citizenship or residency status, and trust and estate planning for individuals resident abroad.

mwaiss@hodgsonruss.com | 716.848.1203

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 audits, and state-level voluntary disclosure projects.

awright@hodgsonruss.com | 716.848.1254

About Us

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.

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www.hodgsonruss.com

Hodgson Russ LLP
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The Guaranty Building
140 Pearl Street
Buffalo, NY 14202
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