2017 Summer Tax Series

Covering the Most Important State Tax Issues of 2017

Hodgson Russ LLP
ATTORNEYS

200
BICENTENNIAL
CELEBRATION

2017 Summer Tax Series

June 7 to August 2, 2017

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 today's most pertinent tax topics. 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. All participants will receive two hours of CPE credit per seminar session. The cost is $55 per session or $350 for all seven sessions (fully transferable).
Each session runs from 8:30 - 10:15 a.m., and includes complimentary refreshments.

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 HodgsonRuss.com/events or via email at cholland@hodgsonruss.com.

2017 Tax Seminar Topics

June 7	NEW YORK STATE AND CITY TAX UPDATE: Summary of New Legislation, Developments & Cases in Civil and Criminal Areas *Mark S. Klein and Daniel P. Kelly*
June 14	PERSONAL INCOME TAX UPDATE: Residency, Nonresident Allocation & Flow Through Entities *Timothy P. Noonan, Andrew W. Wright and Elizabeth Pascal*
June 21	MARKET SOURCING 101: Understanding New Corporate Tax Apportionment Rules in NYS, NYC and Other Jurisdictions PLUS: Multistate Update on Economic Nexus *Elizabeth Pascal, Christopher L. Doyle and K. Craig Reilly*
June 28	WHAT DO I DO NOW? President Trump's Tax Proposals: Estate Planning in Uncertain Times and Certain Recent Federal Income Tax Developments *Paul R. Comeau, Darcy M. Katris, Nathan W. Berti and James M. Bandoblu, Jr.*
July 12	THE NUTS & BOLTS OF A SALES TAX AUDIT: From the Appointment Letter to the Closing Agreement *Timothy P. Noonan, Joshua K. Lawrence, and Joseph N. Endres*
July 19	WHAT YOU NEED TO KNOW REGARDING ODD-BALL TAXES: UBT, Transfer Tax, Commercial Rent Tax, Abandoned Property, Fuel Taxes, Utility Taxes And Others *Debra S. Herman, Joseph N. Endres, Ariele R. Doolittle and Christopher L. Doyle*
August 2	HOT TOPICS IN ACCOUNTANT LIABILITY: Insurance, Engagement, Privilege, Subpoenas and Cybersecurity *Gary M. Schober, Erin N. Teske, Jodyann Galvin and Ryan K. Cummings*

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 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 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.

◀ Nathan W.G. Berti

▲ James M. Bandoblu, Jr.

▼ Ariele Doolittle

Pual R. Comeau ▶

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.

Joseph Endres

Joe counsels clients on a wide range of state and local taxation issues and represents taxpayers in disputes with the NYS Department of Taxation and Finance and the NYC 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.).

Jodyann Galvin

Jody's practice is focused on complex business disputes. Her experience includes the representation of issuers in derivative litigation, mergers and acquisition litigation, and corporate governance disputes. She has assisted clients with responding to U.S. Securities and Exchange Commission (SEC) investigations and has represented broker-dealers and brokers in court disputes and arbitration proceedings before the Financial Industry Regulatory Authority (FINRA).
She also represents businesses in complex contract disputes and accounting malpractice matters.

Debra S. Herman

Debra is a partner in the firm's State & Local Tax Practice. She 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.

▼ Jodyann Galvin

▲ Christopher L. Doyle

▲ Joseph Endres

Debra S. Herman ▶

Darcy M. Katris

Darcy assists clients with complex trust, estate, and tax issues. Her experience includes estate and tax planning, drafting wills and trust agreements, administering estates and trusts, and representing clients in Surrogate’s Court. She also handles formation of family limited liability companies and advises trust companies on fiduciary issues. She is adept at distilling complicated legal concepts related to trusts, estates, and tax into their simplest, most digestible forms for her clients.

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 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 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, or other New York tax audits, and about 100 cases in New York’s Division of Tax Appeals.

◀ Mark S. Klein

▼ Darcy M. Katris

▼ Daniel P. Kelly

▲ Timothy 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. 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 NYS Department of Taxation and Finance, NYC Department of Finance, and NJ 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 Security & Cyber Liability Practices. He counsel 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.

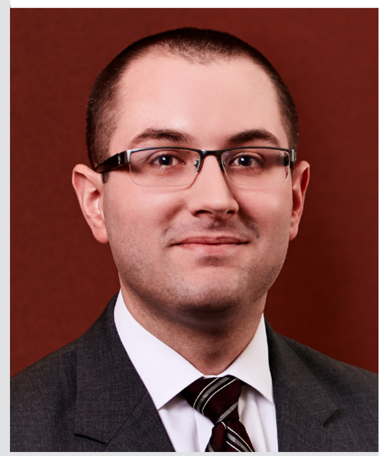
Erin N. Teske

Erin is in the Business Litigation and Wage & Hour Practices focusing 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. Her experience also includes representing businesses in connection with government investigations, including investigations by the New York State Attorney General's Office, U.S. Attorney's Office, and U.S. Securities and Exchange Commission.

Andrew Wright

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

Andrew Wright ▶

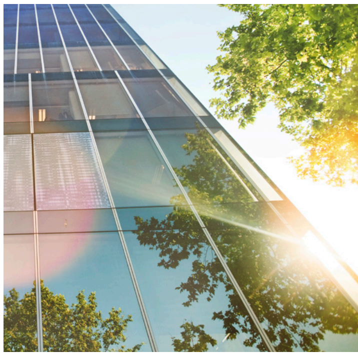


Elizabeth Pascal ▼

K. Craig Reilly ▲

Gary M. Schober ▼

Erin N. Teske ▼



About Hodgson Russ

Entering its third century of service, 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 HodgsonRuss.com.

Our Offices

New York

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Please note we're moving in mid-July. Our new office will be:

605 Third Ave., Suite 2300 New York, NY 10158

Albany

677 Broadway, Suite 301 Albany, NY 12207 | 518.465.2333

Buffalo

The Guaranty Building, 140 Pearl Street, Suite 100 Buffalo, NY 14202 | 716.856.4000

Palm Beach

440 Royal Palm Way, Suite 202 Palm Beach, FL 33480 | 561.656.8608

Saratoga Springs

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