

# 2017 CLOSELY HELD AND FLOW THROUGH ENTITIES CONFERENCE: NEW YORK STATE TAXATION UPDATE

## Seminar

New York, New York

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Event Sponsor: 2017 Closely Held and Flow Through Entities Conference

## Attorneys

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State & Local Tax

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## Overview

Addressing Crucial Tax Issues and Legislative Updates Affecting Closely Held and Flow-Through Entities

Brought to you by the Closely Held and S Corporations Committee.

## HIGHLIGHTS

- Compliance and Planning Issues That a Partnership or LLC Is Faced with, as a Result of the New York City Unincorporated Business Tax
- A Practical Guide to Identifying, Gathering, and Documenting a Sustainable R&D Tax Credit Claim
- Common Issues That Arise in the International Estate Planning Context
- The Twilight Zone of S Corporation Trusts: Provisions of Qualified Subchapter S Trusts and Electing Small Business Trusts

## WHO SHOULD ATTEND

Public practitioners and accounting and financial professionals in industry who are currently responsible for the planning and reporting of closely held and flow-through entities' tax planning and compliance.

## LEARNING OBJECTIVES

- Cover the rules, requirements, and issues associated with the taxation of flow-through entities in New York State and New York City

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- Explore the various compliance and planning issues that a partnership or LLC is faced with as a result of the New York City UBT
- Discuss retirement planning, including a review of the current pension legislation as it relates to different plan arrangements, plan design, and funding limits
- Receive an overview of common issues that arise in the international estate planning context—both with respect to U.S. residents who own assets outside the country and nonresident aliens who own U.S. assets.