

New York Tax Trends

COVID-19 Update
New York budgetary issues
CARES Act conformity
Residency update
Audit practice update
Collection and enforcement update

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New York Tax Litigation Update

Determinations from the New York State Division of Tax Appeals
Decisions from the New York Tax Appeals Tribunal
Litigation in New York state courts
Tax whistleblower lawsuits

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New York Corporate Tax Reform – Five Years Later

Overview on New York corporate tax reform
Administrative guidance
Economic nexus
Market-based sourcing
Impact on pass-through entities
Status of draft regulations
Comparison with New Jersey and other states

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Sales and Use Tax Update

Sales and use tax imposition
New York's approach to *Wayfair* and marketplace facilitators
E-commerce
Recent developments
Cases and administrative determinations

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Administrative Practice Before the New York State Division of Tax Appeals

Pre-hearing considerations
Conduct and practices at the hearing
Post-hearing issues

N. Behuniak, J. DiFiore

New York State Tax Incentives

Overview of Empire State Development
Review of all tax incentive programs
Discussion of Film Tax Credit program
Discussion of Excelsior Jobs program
Advantages to doing business in New York

G. Mailman, J. Janiszewski

2020 New York State Tax Update

Online - Wednesday, August 19, 2020

You'll be able to:

Get up to speed with New York tax trends, including COVID-19 and CARES Act issues and New York budgetary issues.

Discuss recent determinations from the New York State Division of Tax Appeals.

Review the status of New York corporate tax reform, including economic nexus issues and the status of draft regulations.

Explore the treatment of e-commerce businesses under sales and use tax rules.

Examine New York State tax incentives, including the Film Tax Credit program and the Excelsior Jobs program.

HalfMoon Education Online Learning

2020 New York State Tax Update

Live, Interactive Webinar - Wednesday, August 19, 2020



Review determinations of the New York State Division of Tax Appeals

Examine New York corporate tax reform issues – five years later

Discuss New York State tax incentive programs

Study imposition of sales and use tax, and explore taxation of E-commerce

Consider New York tax trends and updates on residency, audit practice, collection and enforcement

Continuing Education Credits

New York Accountants
8.0 CPE Hours

New York Attorneys
8.0 CLE Hours



Faculty

Jeffrey S. Reed is chair of the State and Local Tax Practice at Kilpatrick Townsend & Stockton, LLP, in the New York City office. He concentrates his practice on state tax controversies, planning and unclaimed property. A former litigator for the Massachusetts Department of Revenue, Mr. Reed has represented clients in state tax controversy matters in over 30 states and has obtained favorable letter rulings for clients in several different jurisdictions. He regularly advises on the constitutionality of state tax positions, the availability of exemptions and incentives, and how to source revenue streams for state corporate income tax and sales tax purposes. He has handled New York qui tam (whistleblower) lawsuit litigation and received widespread acclaim for arguing and winning the closely-watched IT USA, Inc. case before the New York Tax Appeals Tribunal. Besides state tax, Mr. Reed also devotes a significant part of his practice to unclaimed property. In the federal tax area, Mr. Reed has favorably resolved IRS audits and has successfully represented taxpayers in appeals conferences before the IRS Office of Appeals. Mr. Reed is the author of “The Reed Report,” a *State Tax Notes* column. He also writes a “Shop Talk” column for the *Journal of Multistate Taxation and Incentives*. He is the former Editor In Chief of the *State and Local Tax Lawyer* and is on the State and Local Tax Executive Committees for both the American Bar Association and the New York City Bar Association.

Lance E. Rothenberg is a senior manager in CohnReznick’s State and Local Tax Practice. He has over 15 years of experience focusing on state and federal tax controversies and disputes. Mr. Rothenberg has broad experience assisting a wide range of businesses and business owners from Fortune 100 companies and high-net-worth individuals to small and mid-size businesses and their owners facing a variety of federal, state, local, and multi-state tax issues, including sales and use taxes, corporate income and franchise taxes and personal income taxes, as well as gross receipts taxes and excise taxes. Mr. Rothenberg regularly represents clients facing federal and state audits before the IRS and state tax departments with residency audits, sales and use tax audits, collection proceedings, and voluntary disclosure matters, as well as in tax appeals before administrative tribunals. He helps clients with obtaining advisory opinions and letter rulings, and with addressing multi-state nexus and taxability issues, apportionment and sourcing issues, tax clearance issues, bulk sales issues, responsible person trust fund assessments, penalty abatements, as well as to routine audit notices. Mr. Rothenberg earned his B.A. degree,

cum laude, from the George Washington University; his J.D. degree, *cum laude*, from the American University, Washington College of Law; and his LL.M. degree in Taxation, from New York University School of Law.

Nicholas Behuniak is an administrative law judge for the New York State Division of Tax Appeals in Albany, NY. Before attending law school, Judge Behuniak was a C.P.A. with the New York City office of PriceWaterhouseCoopers. After attending law school, Judge Behuniak practiced business, tax and securities law with a law firm, and was in-house counsel with what is now Bank of America. Prior to his work with Tax Appeals, Judge Behuniak represented the New York State Department of Taxation and Finance in administrative tax hearings as a member of its Office of Counsel. He is a graduate of Ithaca College and Albany Law School.

Jessica DiFiore is an Administrative Law Judge for the New York State Division of Tax Appeals in Albany, NY. Prior to her work with Tax Appeals, Judge DiFiore represented the New York State Department of Taxation and Finance in administrative tax hearings as a member of its Office of Counsel. Judge DiFiore began her career as a private practice attorney practicing in New York, New Jersey and other states, focusing on civil litigation. She is a graduate of Siena College and Villanova University School of Law.

Greg Mailman is the senior vice president of Tax Incentives at Empire State Development. He oversees the administration of the state’s tax incentive programs. Prior to joining Empire State Development in 2013, he was an associate in a private asset management company where he specialized in back office operations. He earned a B.A. degree in Economics from SUNY Binghamton and an M.B.A. degree from Fordham University.

Jeff Janiszewski is the senior vice president of Strategic Business Development at Empire State Development. He has nearly 40 years of experience in the field and manages a select team of economic developers throughout the State to secure large scale business attractions and expansions. He also oversees Empire State Development’s Global NY Program. He is a graduate of SUNY Albany.

Webinar Information

Log into Webinar 8:00 - 8:30 am EDT	Break 12:00 - 1:00 pm EDT
Morning Session 8:30 am - 12:00 pm EDT	Afternoon Session 1:00 - 4:40 pm EDT

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Completion certificates will be awarded to participants who complete this event, respond to prompts, and earn a passing score (80%) on the quiz that follows the presentation (multiple attempts allowed).

Registration

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