

Agenda

New York Tax Trends Hot topics and trends Legislative and budget update	L. Rothenberg J. Reed
New York Business Entities Tax Update NYS/C Corporate tax reform regulation update Pass Through Entity taxation update Public Law 86-272 update	L. Rothenberg J. Reed
New York Personal Income Tax Update Domicile and statutory residency Taxation of vacation homes Convenience of employer rule	L. Rothenberg J. Reed
Sales and Use Tax Update Sales and use tax nuts and bolts Responsible person status – personal liability Nexus and <i>Wayfair</i> after six years	L. Rothenberg J. Reed
New York Litigation Update Contesting a New York tax case Division of tax appeals and tax appeals tribunal cases Court of Appeals and appellate division cases	L. Rothenberg J. Reed
Economic Development, Business Expansion and Job Creation - New York State Incentives Overview of New York State tax incentive programs Tax increment financing (TIF) Workforce development incentive programs	P. Zaffram
New York State Tax Collections Voluntary Disclosures Liens and warrants Bank account levies Installment payment plans Drivers' license suspensions	Y. Cort



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2024 New York State Tax Update

Live, Interactive Webinar - Thursday, September 5, 2024

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Learning Objectives

You'll be able to:

Discuss tax trends, including issues related to remote work.

Explore tax issues for business entities, including state and city pass-through entity tax.

Get an update on New York State personal income tax issues including issues of domicile and statutory residency.

Get an update on sales tax imposition and exemptions six years after the *Wayfair* decision.

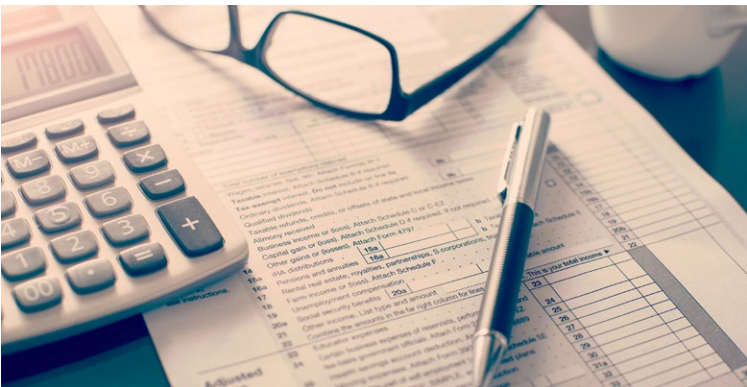
Get an overview of New York tax incentive programs.

Examine New York State tax collection issues.

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2024 New York State Tax Update

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Review New York tax trends including teleworker/remote worker taxation

Examine New York business entities' tax issues including the state and city pass-through entity tax

Discuss New York personal income tax issues including residency taxation nuts and bolts

Study recent cases in New York tax litigation and get a sales and use tax update

Explore New York State tax incentive programs

Examine New York State tax collection issues

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Online - Thursday, September 5, 2024

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Morning Session 8:30 am - 12:15 pm EDT	Afternoon Session 1:15 - 4:45 pm EDT

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Faculty

Lance E. Rothenberg
Partner at Rothenberg Tax Law, LLC in the Greater New York City Metropolitan Area
Rothenberg Tax Law is a boutique law firm with a niche focus in federal and state tax controversy and multistate state and local tax consulting. Mr. Rothenberg is the former practice leader for Tax Controversy Services for a top 15 accounting firm. He represents clients before the Internal Revenue Service and various state revenue departments, with special expertise in matters before the New York Department of Taxation and Finance, the New York City Finance Department, and the New Jersey Division of Taxation. Among other areas, he specializes in residency taxation, sales and use taxation, responsible person assessment defense, remote worker taxation, and multistate nexus analyses, as well as tax audits and appeals for businesses and business owners. Mr. Rothenberg is a frequent lecturer and author on numerous tax topics, and he genuinely enjoys his work assisting clients from high-net-worth individuals to smaller mom/pop operations with their tax entanglements.

Jeffrey S. Reed
Chair of the State and Local Tax Practice at Kilpatrick Townsend & Stockton, LLP in the New York City office
Mr. Reed 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.

Pietra G. Zaffram
Partner at Hodgson Russ in Buffalo, NY
Ms. Zaffram is a member of the firm's Real Estate & Finance Group, where she focuses her practice on federal and state tax law, with particular emphasis on tax-exempt financings and state and local finance law. In the area of public finance, she has assisted with numerous tax-exempt bond financings and has experience conducting tax due diligence review and drafting tax documents required for tax-exempt bond closings. As tax counsel, she also provides tax advice relating to the structuring of financings to comply with state and federal tax law, addressing ongoing arbitrage and rebate issues, determining qualified versus unqualified costs, and reviewing reissuance questions. Ms. Zaffram assists companies in obtaining tax savings through transactions with industrial development agencies and local development corporations and provides counsel on the federal Opportunity Zones Program.

Yvonne R. Cort
Partner at Capell Barnett Matalon & Schoenfeld LLP in Syosset, NY
Ms. Cort focuses her practice on resolving Federal and New York State tax controversies. For over 20 years, Ms. Cort has assisted individuals and businesses with IRS and NYS tax matters including New York State and New York City residency audits, IRS and NYS audits and appeals, unfiled returns, income tax, sales tax, withholding tax, responsible person assessments, liens and levies, tax warrants, innocent spouse, voluntary disclosure, installment agreements and offers in compromise. Ms. Cort has been selected to New York Metro SuperLawyers, a designation given to only five percent of the lawyers in the state. She has served as chair of the IRS Downstate New York Practitioner Liaison Group and chair of the Business Law, Tax and Accounting Committee of the Nassau County Bar Association. She is a member of the Executive Committee of the NYS Bar Association Tax Section, where she has contributed to policy papers. She is also a co-chair of the Attorneys and Accountants Joint Committee of the NYS Society of CPAs, Nassau Chapter.

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