Agenda

New York Tax Trends — *J. Reed, L. Rothenberg*
- Impacts of COVID19
- Teleworker/remote worker taxation
- “Convenience of the employer” rule issues

New York Business Entities Tax Update — *J. Reed, L. Rothenberg*
- Choice of entity tax considerations
- New pass-through entity tax
- State and city “uniformity” considerations
- Sourcing and apportionment

New York Personal Income Tax Update — *J. Reed, L. Rothenberg*
- Residency taxation nuts and bolts
- Residency audits
- Nonresident allocation and withholding

New York Litigation Update — *J. Reed, L. Rothenberg*
- Audit, appeal, and litigation life cycle
- Recent and notable cases

Sales and Use Tax Update — *J. Reed, L. Rothenberg*
- Imposition and exemptions
- *Wayfair* and marketplace provider update
- Taxation of SaaS, software, and ecommerce
- Taxation of information services
- Recent advisory opinions

New York State Tax Incentives — *G. Mailman, J. Janiszewski*
- Overview of Empire State Development
- Review of tax incentive programs and recent program updates
- Advantages to doing business in New York

Administrative Practice Before the New York State Division of Tax Appeals — *N. Behuniak*
- Prehearing considerations
- Conduct and practices at the hearing
- Posthearing issues

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2021 New York State Tax Update
Live, Interactive Webinar - Monday, August 23, 2021

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Learning Objectives

You’ll be able to:

Discuss tax trends, including issues related to COVID-19 and remote work.

Explore tax issues for business entities, including state and city “uniformity” considerations.

Examine New York State personal income taxation residency audits and nonresident allocations.

Learn about administrative practice before the New York State Division of Tax Appeals.

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

Get an overview of Empire State Development and New York tax incentive programs.

HalfMoon Education Online Learning

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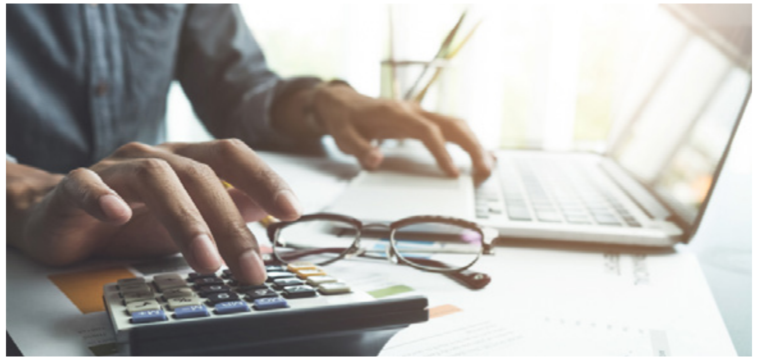

Review New York tax trends including impacts of COVID-19 and teleworker/remote worker taxation

Examine New York business entities tax issues including new 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 incentives

Learn about administrative practice before the New York State Division of Tax Appeals

Continuing Education Credits

New York Accountants
8.0 CPE Hours

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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 Rothenberg, J.D., LL.M., is a tax consultant with CohnReznick, LLP (New Jersey/New York) focusing on state and federal tax controversies and disputes as well as multi-state tax planning issues. 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, facing a variety of federal, state, local, and multi-state tax issues, including sales and use taxes, personal income taxes and residency, payroll taxes, corporate income and franchise taxes, and excise taxes. Prior to joining CohnReznick, he gained significant tax experience working at prominent, international law firms in both Washington, DC and New York, NY. Mr. Rothenberg represents clients facing federal and state audits before the IRS and state/city tax departments, with residency audits, with voluntary disclosure matters, with sales/use tax audits, in collection proceedings, and when necessary, he assists with appeals before administrative tribunals. He frequently helps clients with obtaining advisory opinions and letter rulings, in addressing multi-state nexus issues, with tax clearance issues, with bulk sale issues, with responsible person trust fund assessments, and with responding to routine audit notices. He has significant experience defending New York residency audits, and has broad experience advising clients on sales and use tax matters, including Wayfair nexus and marketplace provider issues. He is a frequent author and lecturer on a variety of state and local tax topics.

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.

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.

Webinar Information

Log into Webinar 8:00 - 8:30 am EDT	Break 12:15 - 1:15 pm EDT
Morning Session 8:30 am - 12:15 pm EDT	Afternoon Session 1:15 - 4:40 pm EDT

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Additional Learning

Cryptocurrency and Estate Planning

Online| Thurs, July 22, 2021 | 10:00 am - 12:00 pm CDT

Credits: Accountants: 2.0 CPE Credit Hours
Attorneys: 2.0 CLE Credit Hours
Enrolled Agents: 2.0 CE Credits
Financial Planners: 2.0 CE Credit Hours

Agenda:
- Cryptocurrency and its status as an investment
- Attributes of cryptocurrency as part of an estate plan
- Why or why not – The importance of incorporating cryptocurrency into an estate plan
- Treatment of cryptocurrency during the estate planning process and at time of death

Presented by:
David Lee Rice *Managing Partner at KFB Rice, LLP and sole proprietor of Daid Lee Rice, APLC*
Neda Barkhordar *Attorney at KFB Rice, LLP*

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