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  - New York budgetary issues
  - CARES Act conformity
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New York State Tax Incentives
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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.
Faculty

Jeffrey S. Reed is chair of the State and Local Tax Practice at Kilpatrick Townsend & Stockton, LLP in New York City. He concentrates his practice on state tax controversies, planning and unclaimed property. A former tax analyst for the Massachusetts Department of Revenue, Mr. Reed has represented clients in state tax controversy matters in over 50 states and has obtained favorable legal 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 quir terms (whistleblower) lawsuit litigation and received several favorable verdicts and awards 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 Law 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 Cohenskie’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 news and taxability issues, appointment 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 Behunik is an administrative law judge for the New York State Division of Tax Appeals in Albany, NY. Before attending law school, Judge Behunik was a CPA with the New York City office of PriceWaterhouseCoopers. After attending law school, Judge Behunik 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 Behunik 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 thaca College and Albany Law School.

Jessica DiFese 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 DiFese represented the New York State Department of Taxation and Finance in administrative tax hearings as a member of its Office of Counsel. Judge DiFese 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.

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