



**NYU**

SCHOOL OF  
PROFESSIONAL STUDIES

# TAX CONFERENCES IN JULY THE WESTIN NEW YORK AT TIMES SQUARE

NEW YORK, NY

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July 15-19, 2019

INTRODUCTORY AND ADVANCED

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July 15-19, 2019

INTRODUCTORY AND ADVANCED

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# TAX CONFERENCES IN JULY

## TAX CONFERENCES IN JULY

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The NYU School of Professional Studies has been a leader in continuing professional education for more than 80 years. The School blends the scholarly resources of NYU, one of the leading universities in the country, with the knowledge and the practical experience of the world-class professional community that surrounds it. The School's longstanding tradition of excellence in continuing legal, accounting, and taxation programs attracts the best and the brightest speakers, who impart their knowledge of the most current industry trends and regulations. As an educational institution, the NYU School of Professional Studies is committed to providing the highest quality learning experience for participants in its programs.

### WHO SHOULD ATTEND?

The intensive tax conferences are ideal for the new professional who wants a solid foundation in a specialized area of law or tax practice. Those attorneys and accountants already practicing attend to refresh their knowledge and to learn about new developments in legislation and regulations. Attend the introductory conferences and acquire critical new skills and practical knowledge you can use immediately. Attend the intermediate/advanced conferences and receive a high-level update and an in-depth analysis of the latest developments. CLE, CPE, and CE credits also are available.

### CONTINUING EDUCATION CREDIT

In addition to meeting the educational requirements of many organizations and agencies, the introductory conferences also are available for New York transitional Continuing Legal Education (CLE) credit for newly admitted attorneys. These programs continue to be open to experienced attorneys and accountants seeking to refresh their practice skills or to develop new ones. See the "General Information" section at the end of this brochure for more details.

### LEARNING OBJECTIVES/PROGRAM LEVELS/PREREQUISITES

See individual conference agendas for learning objectives, program levels, and prerequisites.

### INSTRUCTIONAL METHOD

Group-Live.

### ADVANCED PREPARATION

No advanced preparation.

### CONFERENCE LOCATION AND ACCOMMODATIONS

All of the conferences will be held at The Westin New York at Times Square, a state-of-the-art conference facility in the heart of the theater district. We have arranged a group rate of \$319. See the "General Information" section at the end of this brochure for more details.

### NYU SCHOOL OF PROFESSIONAL STUDIES

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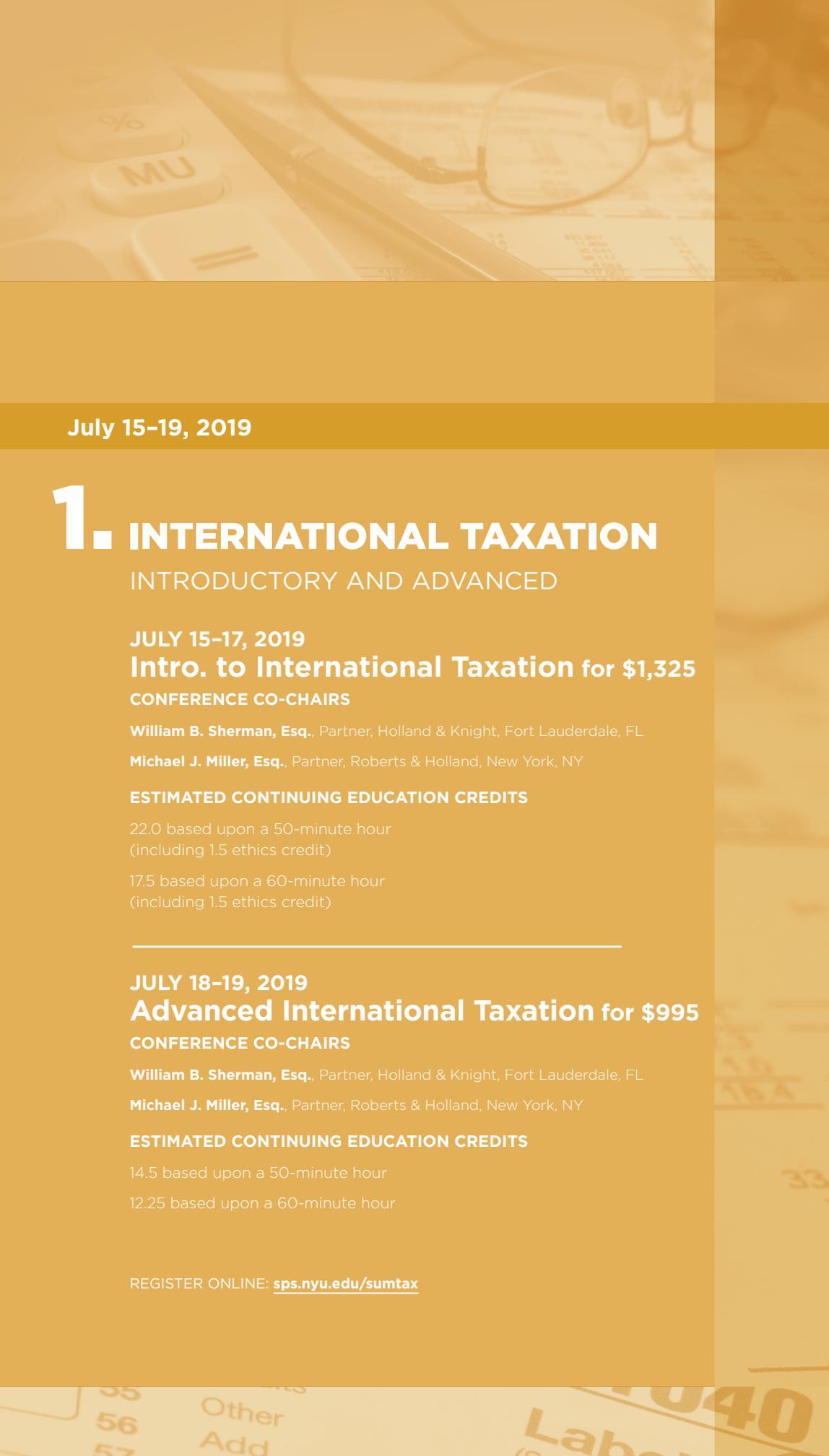
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July 15-19, 2019

# 1. INTERNATIONAL TAXATION

INTRODUCTORY AND ADVANCED

**JULY 15-17, 2019**

**Intro. to International Taxation for \$1,325**

**CONFERENCE CO-CHAIRS**

**William B. Sherman, Esq.**, Partner, Holland & Knight, Fort Lauderdale, FL

**Michael J. Miller, Esq.**, Partner, Roberts & Holland, New York, NY

**ESTIMATED CONTINUING EDUCATION CREDITS**

22.0 based upon a 50-minute hour  
(including 1.5 ethics credit)

17.5 based upon a 60-minute hour  
(including 1.5 ethics credit)

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**JULY 18-19, 2019**

**Advanced International Taxation for \$995**

**CONFERENCE CO-CHAIRS**

**William B. Sherman, Esq.**, Partner, Holland & Knight, Fort Lauderdale, FL

**Michael J. Miller, Esq.**, Partner, Roberts & Holland, New York, NY

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# TAX CONFERENCES IN JULY

## INTRODUCTION TO INTERNATIONAL TAXATION

**JULY 15-17, 2019**

**Co-Chairs:** **William B. Sherman, Esq.**, *Partner, Holland & Knight, Fort Lauderdale, FL*  
**Michael J. Miller, Esq.**, *Partner, Roberts & Holland, New York, NY*

### DAY 1

8 a.m.

#### REGISTRATION AND DISTRIBUTION OF MATERIALS

8:25 a.m.

#### WELCOME REMARKS

**Kathleen Costello, CMP**, *Assistant Director, NYU School of Professional Studies, New York, NY*

8:30-8:45 a.m.

#### INTRODUCTION AND OVERVIEW

**William B. Sherman, Esq.**, *Partner, Holland & Knight, Fort Lauderdale, FL*

**Michael J. Miller, Esq.**, *Partner, Roberts & Holland, New York, NY*

8:45-10:15 a.m., 10:30 a.m.-12 p.m.

#### US TAXATION OF FOREIGN PERSONS

This session covers the rules governing source of income, US trade or business, effectively connected income, FDAP income, withholding taxes, FIRPTA, branch profits tax, branch level interest tax, earnings-stripping, anti-conduit financing, base erosion anti-abuse tax (BEAT), and anti-hybrid rules.

**Michael J. Miller, Esq.**, *Partner, Roberts & Holland, New York, NY*

**Leonard Schneidman, Esq.**, *Managing Director, Andersen Tax, Boston, MA*

10:15-10:30 a.m.

#### REFRESHMENT BREAK

12-1:15 p.m.

#### LUNCH RECESS

1:15-2:45 p.m.

#### TAX TREATY PRIMER—AN OVERVIEW OF TAX TREATIES AND TAX TREATY PLANNING TECHNIQUES

Tax treaties modify the statutory tax rules affecting cross-border taxation. This session explores the typical provisions of such treaties, who is eligible to benefit under a treaty, and how a treaty modifies the tax rules that would otherwise apply.

**Lawrence A. Pollack, Esq., CPA**, *Global Head of Tax (firm matters), Hogan Lovells, New York, NY*

2:45-3 p.m.

#### REFRESHMENT BREAK

3-4:30 p.m.

#### PLANNING FOR THE FOREIGN INDIVIDUAL INVESTING IN OR MOVING TO THE US

Foreign individuals who invest in or move to the US are confronted with structuring and planning to minimize US income and estate and gift taxation, as well as integrating the US rules with their home country tax rules. This session addresses the application of the US rules and the planning considerations for such foreign individuals.

**Summer Ayers LePree, Esq.**, *Partner, Bilzin Sumberg Baena Price & Axelrod, Miami, FL*

## DAY 2

8:45–10:15 a.m., 10:30 a.m.–12 p.m.

### SUBPART F

Subpart F is the principal anti-deferral regime of the Internal Revenue Code providing for taxation of US shareholders of controlled foreign corporations (CFC). This session explores the definitions of a CFC and US shareholder, the types of subpart F income, exceptions and limitations on subpart F income, Section 956 inclusions, and distributions of previously taxed income. The session also addresses recent tax law changes to the subpart F rules, including the new “GILTI” rules for global intangible low-taxed income, repeal of the so-called “30-day rule” and elimination of the prohibition on certain “inbound” constructive ownership.

**William B. Sherman, Esq.**, *Partner, Holland & Knight, Fort Lauderdale, FL*

**Jason S. Bazar, Esq.**, *Partner, Mayer Brown, New York, NY*

10:15–10:30 a.m.

### REFRESHMENT BREAK

12–1:15 p.m.

### LUNCH RECESS

1:15–2:45 p.m.

### DIRECT AND INDIRECT FOREIGN TAX CREDIT AND FOREIGN TAX CREDIT LIMITATION

The US imposes worldwide taxation on US citizens, residents, and US business entities. This session explores how the provisions of Sections 901, 904, and 960 provide for, and limit the ability of such US taxpayers to claim, tax credits for foreign taxes that they suffer directly and indirectly.

**David G. Shapiro, Esq.**, *Partner, Saul Ewing, Philadelphia, PA*

2:45–3 p.m.

### REFRESHMENT BREAK

3–4:30 p.m.

### PASSIVE FOREIGN INVESTMENT COMPANIES

The US taxation of US persons who are shareholders of passive foreign investment companies (PFIC) is complex and often misunderstood. This session covers the definitional provisions of the PFIC rules and the alternative methods of taxation of US shareholders of a PFIC.

**John D. Bates, Esq.**, *Principal, Deloitte, Washington, DC*

**Jason Robertson, Esq.**, *Managing Director, Deloitte, Washington, DC*

## DAY 3

8:30–10 a.m.

### OUTBOUND TRANSFERS: SECTION 367 AND INVERSIONS

The rules of Sections 367 and 7874 are intended to curb the ability of US taxpayers to transfer to a foreign corporation US assets and stock in transactions that would otherwise qualify under US tax law as tax-free, and to prevent US business entities from inverting and becoming foreign owned. This session provides an overview of the mechanisms of both Sections 367 and 7874 and the consequences of failing to satisfy their requirements.

**Joseph M. Calianno, Esq., LL.M., MBA, CPA**, *Tax Partner; International Technical Tax Practice Leader, BDO, Washington, DC*

10–10:15 a.m.

### REFRESHMENT BREAK

10:15 a.m.–12 p.m.

### TRANSFER PRICING BASICS

Cross-border transactions between related persons are subject to the transfer pricing rules of Section 482. This session addresses the general rules of Section 482 and the specific applications of those rules to certain categories of transactions, including transfers of tangible and intangible property, and services and loans. The session also explores the economic analysis relevant to transfer pricing, correlative relief, and cost-sharing agreements.

**Jana S. Lessne, Esq.**, *Managing Director, Transfer Pricing Dispute Resolution Services, KPMG, Washington, DC*

# TAX CONFERENCES IN JULY

12-1:15 p.m.

## LUNCH RECESS

1:15-2:45 p.m.

## BASICS OF INTERNATIONAL TAX COMPLIANCE AND RELATED ETHICAL CONSIDERATIONS

Reporting and disclosure are the fundamental tools used by governments to enforce their domestic tax laws. In recent years, the laws requiring reporting and disclosure have been dramatically expanded and the penalties for failure to comply with such laws have been substantially increased. This session details the numerous US reporting and disclosure obligations applicable to international investment and transactions and the penalties for failure to comply. The session also addresses ethical issues confronted by taxpayers with compliance problems and their tax advisors.

**Kevin E. Packman, Esq.**, *Partner, Holland & Knight, Miami, FL*

**Henry P. Aiden II, MST, CPA, PFS**, *Partner, Everest Ito Group, Annapolis, MD*

2:45-3 p.m.

## REFRESHMENT BREAK

3-4:30 p.m.

## CASE STUDIES FOR OUTBOUND AND INBOUND INVESTMENT

This session incorporates the disparate rules covered in the preceding sessions into case studies dealing with both outbound and inbound investment scenarios and provides a review of the material covered during the entire program.

**William B. Sherman, Esq.**, *Partner, Holland & Knight, Fort Lauderdale, FL*

**Michael J. Miller, Esq.**, *Partner, Roberts & Holland, New York, NY*

**Alan I. Appel, Esq.**, *Professor of Law, New York Law School, New York, NY*

4:30 p.m.

## CONFERENCE CONCLUDES

### LEARNING OBJECTIVES

Upon completion of this program, you will have acquired a broad-based foundation in the federal income taxation of cross-border (both “inbound” and “outbound”) transactions and circumstances. In particular, you will gain exposure to:

- The relationship between income tax treaties and the Internal Revenue Code generally, including the standard subject-matter coverage of such treaties, and when and how treaties override Code provisions
- The basics of transfer pricing, including a comparison of US transfer pricing rules to those of other countries, and the mechanisms for addressing conflicts
- The nature and application of withholding taxes and other “toll charges” on the movement of money and property across borders
- The foreign tax credit and anti-deferral rules affecting controlled foreign corporations and passive foreign investment companies
- US compliance and reporting issues faced as a result of doing business globally

**Program Level: Basic • Prerequisite: No prerequisite**

## ADVANCED INTERNATIONAL TAXATION

JULY 18-19, 2019

**Co-Chairs: William B. Sherman, Esq.**, *Partner, Holland & Knight, Fort Lauderdale, FL*

**Michael J. Miller, Esq.**, *Partner, Roberts & Holland, New York, NY*

### DAY 1

8 a.m.

## REGISTRATION AND DISTRIBUTION OF MATERIALS

8:25 a.m.

## WELCOME REMARKS

**Kathleen Costello, CMP**, *Assistant Director, NYU School of Professional Studies, New York, NY*

8:30-9 a.m.

### INTRODUCTION AND OVERVIEW OF NEW TAX LAW INTERNATIONAL PROVISIONS

**William B. Sherman, Esq.**, *Partner, Holland & Knight, Fort Lauderdale, FL*

**Michael J. Miller, Esq.**, *Partner, Roberts & Holland, New York, NY*

9-10 a.m.

### TAX PLANNING UNDER THE NEW GILTI RULES

Following the TCJA's enactment of the new "GILTI" rules, US shareholders of CFCs are now taxable on a far broader class of income than ever before under the old subpart F rules. This session addresses the definition of GILTI, the scope of the high-taxed exception, the ability to offset GILTI tax with foreign tax credits, expense apportionment, application of the GILTI rules to partners of partnerships, and current regulatory guidance.

**Colleen O'Neill, Esq., CPA**, *Partner, International Tax and Transaction Services, EY, New York, NY*

**Brandon C. Svetcov, Esq.**, *Senior Manager, International Tax and Transaction Services, EY, New York, NY*

10-10:15 a.m.

### REFRESHMENT BREAK

10:15 a.m.-12:15 p.m.

### TAX PLANNING UNDER THE EXPANDED SUBPART F RULES

Subpart F imposes numerous rules that impose US taxation on US shareholders of CFCs. This session addresses planning opportunities and traps for the unwary; rules for mid-year sales of CFCs; earnings and profits limitations; and the use of various exceptions, including the same-country exception, the look-through rule for certain other payments between related CFCs, the active rent and royalty exception, and the high-tax exception. The discussion also addresses special techniques such as "check and sell," and rules applicable to foreign base company sales and services income. The discussion also addresses recent tax changes to subpart F, including repeal of the so-called "30-day rule" and elimination of the prohibition on certain "inbound" constructive ownership.

**Joseph M. Calianno, Esq., LL.M., MBA, CPA**, *Tax Partner; International Technical Tax Practice Leader, BDO, Washington, DC*

**Lawrence A. Pollack, Esq., CPA**, *Global Head of Tax (firm matters), Hogan Lovells, New York, NY*

12:15-1:30 p.m.

### LUNCH RECESS

1:30-2:45 p.m.

### USE OF PARTNERSHIPS IN INTERNATIONAL TAX PLANNING

This session focuses on the application of the Code's international tax rules where activities are conducted, or assets are held, through partnerships, with a particular focus on the changes made by the 2017 tax reform legislation. In the case of structures, the discussion addresses the definition of CFC and the application of the new GILTI, FDII, and BEAT rules. In the case of inbound structures, the discussion addresses the tax and withholding rules applicable to dispositions of interests in partnerships that conduct a trade or business in the United States.

**Kimberly S. Blanchard, Esq.**, *Partner, Weil, Gotshal & Manges, New York, NY*

2:45-3 p.m.

### REFRESHMENT BREAK

3-4:30 p.m.

### FOREIGN PERSONS INVESTING IN US REAL ESTATE AND OTHER ASSETS: PARTNERSHIP AND OTHER STRUCTURES, TREATY PLANNING AND FINANCING STRATEGIES

This session addresses the definition of US real property interest; tax rules applicable to foreign persons disposing of US real property interests; special rules applicable to investments through real estate investment trusts; special exceptions including for interests in publicly traded companies and domestically controlled real estate investment trusts, as well as special exemptions for qualified pension investors and foreign sovereign investors; and treaty and other withholding tax exemptions for payments of interest to foreign investors.

**Alan I. Appel, Esq.**, *Professor of Law, New York Law School, New York, NY*

**Heather Ripley, Esq.**, *Senior Associate, Alston & Bird, New York, NY*

**Sean J. Tevel, Esq.**, *Associate, Holland & Knight, Miami, FL*

# TAX CONFERENCES IN JULY

## DAY 2

8:30–9:30 a.m.

### THE NEW ANTI-HYBRID RULES OF SECTIONS 267A AND 245A

This session addresses the new “anti-hybrid rules” enacted by the TCJA, including rules under Section 267A that disallow deductions for any “disqualified related party amount” paid pursuant to a “hybrid transaction” or by or to a “hybrid entity.” The session also addresses special rules under Section 245A(e) that deny the new “inbound” dividend received deduction in the case of certain “hybrid dividends” paid by a CFC to a domestic corporation and trigger income in the case of hybrid dividends paid by one CFC to another CFC.

**Jeffrey L. Rubinger, Esq.**, *Partner, Bilzin Sumberg Baena Price & Axelrod, Miami, FL*

9:30–9:45 a.m.

### REFRESHMENT BREAK

9:45–11 a.m., 11:15 a.m.–12:45 p.m.

### INTERNATIONAL MERGERS AND ACQUISITIONS: US TAX CONSIDERATIONS AND PLANNING TECHNIQUES

Among the topics covered in this session are the US tax considerations for taxable and tax-free stock acquisitions of foreign companies, CFC issues, tax-free acquisitions of US companies, planning for the use of holding companies, inversion transactions, debt-equity regulations, use of hybrid instruments, OECD BEPS issues, and recent developments. The session also includes planning in light of recent tax law changes, including the base erosion anti-abuse tax (BEAT) and new anti-hybrid deduction limitations.

**Sam K. Kaywood, Esq.**, *Partner, Alston & Bird, Atlanta, GA*

**William S. Dixon, Esq.**, *Managing Director, Mergers and Acquisitions, Citigroup Global Markets, New York, NY*

**William B. Sherman, Esq.**, *Partner, Holland & Knight, Fort Lauderdale, FL*

11–11:15 a.m.

### REFRESHMENT BREAK

12:45–2 p.m.

### LUNCH RECESS

2 p.m.–3:15 p.m.

### OUTBOUND PLANNING AND CHOICE OF ENTITY CONSIDERATIONS FOR INDIVIDUALS

A principal focus of the Tax Cuts and Jobs Act was reforming the taxation of US-based multinationals. Unfortunately, the impact of that reform on individuals who own foreign corporations either directly or through pass-through entities, such as partnerships and S corporations, appears not to have been well thought out. This panel addresses the taxation of such individuals, the problems that they face under the TCJA, and the steps that they can take to mitigate these apparent unintended consequences of tax reform.

**Michael J.A. Karlin, Esq.**, *Partner, Karlin & Peebles, Los Angeles, CA*

**Thomas M. Giordano-Lascari, Esq.**, *Partner, Karlin & Peebles, Los Angeles, CA*

3:15–3:30 p.m.

### REFRESHMENT BREAK

3:30–4:30 p.m.

### ELIGIBILITY ISSUES UNDER US INCOME TAX TREATIES

US income tax treaties and US law impose numerous requirements on persons seeking to benefit under such treaties. Items covered in the session include issues of residence, stricter tests under the limitations on benefits article, conduit financing (beneficial ownership) regulations, hybrid entities, and other treaty restrictions, including new proposed rules for taxpayers eligible for the benefits of special tax regimes and notional interest deductions.

**Michael J. Miller, Esq.**, *Partner, Roberts & Holland, New York, NY*

4:30 p.m.

### CONFERENCE CONCLUDES

### LEARNING OBJECTIVES

Upon completion of this program, you will have acquired a sophisticated knowledge of “hot button” issues and opportunities in international taxation such as:

- Planning and pitfalls applicable to doing business globally, including the use of hybrid US and foreign entities and investment structures
- Planning and structuring issues involving cross-border mergers and acquisitions
- Eligibility issues under US income tax treaties
- Foreign investment in US real property and US taxpayers’ investments in foreign real estate

**Program Level: Update • Prerequisite: Knowledge of international taxation**

July 15-19, 2019

## 2. TRUSTS AND ESTATES

INTRODUCTORY AND ADVANCED

**JULY 15-17, 2019**

**Intro. to Trusts and Estates for \$1,325**

**CONFERENCE CHAIR**

**Joseph P. Scorese, Esq.**, Partner, Harwood Lloyd, Hackensack, NJ

**ESTIMATED CONTINUING EDUCATION CREDITS**

22.0 based upon a 50-minute hour

18.5 based upon a 60-minute hour

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**JULY 18-19, 2019**

**Advanced Trusts and Estates for \$995**

**CONFERENCE CHAIR**

**Brad J. Richter, Esq.**, Partner, Fried, Frank, Harris, Shriver & Jacobson, New York, NY

**ESTIMATED CONTINUING EDUCATION CREDITS**

14.5 based upon a 50-minute hour

12.25 based upon a 60-minute hour

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# TAX CONFERENCES IN JULY

## INTRODUCTION TO TRUSTS AND ESTATES

**JULY 15-17, 2019**

**Chair:** **Joseph P. Scorese, Esq.**, *Partner, Harwood Lloyd, Hackensack, NJ*

### DAY 1

8 a.m.

#### REGISTRATION AND DISTRIBUTION OF MATERIALS

8:25 a.m.

#### WELCOME REMARKS

**Kathleen Costello, CMP**, *Assistant Director, NYU School of Professional Studies, New York, NY*

8:30-8:45 a.m.

#### INTRODUCTION AND OVERVIEW

**Joseph P. Scorese, Esq.**, *Partner, Harwood Lloyd, Hackensack, NJ*

8:45-9:45 a.m.

#### ESTATE TAXES I: THE NATURE OF THE TAX AND UNDERSTANDING THE GROSS ESTATE

This presentation introduces the basic infrastructure of the federal estate tax, the wealth tax that still drives all trust and estate planning. Covered are essential elements of the computation of the tax: the rates and credits, and the impact of the most recent statutes which affect wealth taxation, including relevant current tax law and policy discussions. Specific attention is given to the foundations of what is included in the gross estate, including powers of appointment, life insurance, and transfers with retained interests.

**Mitchell Drossman, Esq.**, *Managing Director, National Director of Wealth Planning Strategies, Bank of America Private Wealth Management, New York, NY*

9:45-10:45 a.m.

#### ESTATE TAXES II: THE MARITAL DEDUCTION, CREDIT SHELTER PLANNING, AND PORTABILITY

Estate planning for spouses requires an understanding and appreciation of the unlimited marital deduction and how it is used effectively in wills and trusts. Also explored are planning with the "applicable exclusion amount," the credit shelter (or "bypass") trust and the basics of "portability" under the Tax Relief Act of 2010, the American Taxpayer Relief Act of 2012, the 2017 Tax Cuts and Jobs Act, and the Federal Regulations.

**Alexis S. Gettier, Esq.**, *Partner, Day Pitney, Stamford, CT*

10:45-11 a.m.

#### REFRESHMENT BREAK

11 a.m.-12:15 p.m.

#### ESTATE TAXES III: OTHER IMPORTANT DEDUCTIONS AND ELEMENTS OF PLANNING WITH THE CHARITABLE DEDUCTION

The presentation highlights components that govern deductions which can reduce or eliminate the estate tax, such as deductibility of debts, expenses of administration, and taxes. Also introduced are the estate tax charitable deduction and its importance as a planning tool for charitable remainder trusts (CRATs and CRUTs) and charitable lead trusts (CLATs and CLUTs).

**Michelle Orłowski, Esq.**, *Principal, Head of Estate Administration and Fiduciary Counsel, Bessemer Trust Company, NA, New York, NY*

12:15-1:20 p.m.

#### LUNCH RECESS

1:20–2:20 p.m.

### **TRANSFER TAX VALUATION ISSUES AND THEIR IMPACT ON FAMILY WEALTH PLANNING OPTIONS**

What is “fair market value,” as applied to the world of federal estate and gift tax? The presentation discusses this very fundamental and critical aspect of estate planning and estate administration, and how its perception has changed over the years. Emphasis is placed upon valuation in the context of closely held business interests and family limited partnerships.

**John M. Olivieri, Esq.**, *Partner, Barnes & Thornburg, Indianapolis, IN*

2:20–3:20 p.m.

### **LIFETIME TRANSFERS AND THE FEDERAL GIFT TAX: THE ENDURING WEALTH TAX**

The tax on a client’s lifetime gifts is an important complement to the estate tax and essential knowledge for anyone advising on estate and trust matters. But what is a gift? This presentation explores the nature of gifts through the eyes of the Internal Revenue Code. Essential concepts are covered such as the elements of a completed gift, allowable deductions, the annual exclusion, and other exclusions. Also covered in this presentation are the fundamental planning usages of disclaimers and *Crummey* trusts. In addition, the presentation covers foundational concepts such as gift splitting, calculation of tax, filing gift tax returns and procedures, and the impact of the relevant recent tax laws and projected tax policy.

**Catherine G. Schmidt, Esq.**, *Partner, Schulte Roth & Zabel, New York, NY*

3:20–3:30 p.m.

### **REFRESHMENT BREAK**

3:30–4:30 p.m.

### **MULTIGENERATIONAL PLANNING AND THE GENERATION-SKIPPING TRANSFER TAX**

The third of the three wealth taxes, the GST tax is largely a “planning tax” that affects high-net-worth individuals, and advisors and practitioners who ignore it do so at their peril. Basic concepts and mechanics of the tax are explored (i.e., the characterization of a generation skip, the allocation of GST exemption, inclusion ratio and the applicable rate), as well how these mechanics affect estate planning for high-net-worth individuals in vehicles such as perpetual dynasty trusts and insurance trusts.

**Joseph P. Scorese, Esq.**, *Partner, Harwood Lloyd, Hackensack, NJ*

## **DAY 2**

8:30–9:30 a.m.

### **ESTATE PLANNING THROUGH AN ASSET PROTECTION LENS**

With portability permanent and a \$11,400,000 exclusion, clients have begun to question the necessity of “estate planning.” Fortunately, all signs indicate that the litigation explosion continues unabated, and that clients are demanding “asset protection planning” solutions from their estate planning advisors. This program discusses ways in which advisors can help clients integrate their estate and asset protection planning including the use of third-party and self-settled trusts.

**Gideon Rothschild, Esq., CPA**, *Partner, Moses & Singer, New York, NY*

9:30–10:30 a.m.

### **THE BASICS OF BASIS IN ESTATE PLANNING**

As the Tax Cuts and Jobs Act of 2017 again makes clear, estate planning for high-net-worth individuals has undergone a fundamental shift in focus. Practitioners can no longer rely simply on recommending venerable solutions such as credit shelter trusts and dynasty trusts to solve wealth tax problems. The current tax environment demands that advisors master the income tax effects of capital gains and capital losses on estate and trust property and inherited wealth. Clients are making strategic investment decisions on income taxation, and too often costly mistakes occur and opportunities are missed when basis issues are ignored. What is basis? How does it change? When does a step-up occur? When does a step-down occur? How is basis reflected (and how does it change) in family limited partnerships? These and other fundamental concepts are explored, including the role basis may play in any “death tax” reform.

**Michael S. Schwartz, Esq.**, *Partner, Curtis, Mallet-Prevost, Colt & Mosle, New York, NY*

10:30–10:45 a.m.

### **REFRESHMENT BREAK**

# TAX CONFERENCES IN JULY

10:45-11:45 a.m.

## **WILL YOU STILL NEED ME, WILL YOU STILL FEED ME, WHEN I'M SIXTY-FOUR?**

For the moderately wealthy, the credit shelter trust may have been rendered obsolete by the Tax Cuts and Jobs Act of 2017, but new problems are arising for wealth preservation because the US has no health insurance for long-term care. Seventy percent of Americans age 65 and over will need some form of long-term care during their lifetime, regardless of their net worth. This presentation addresses the myriad of options available to people in need of long-term care, including how to finance such care, other issues that should be addressed during the process, and how to minimize the risk of elder abuse by Vera, Chuck and Dave.

**Bernard A. Krooks, Esq., CPA, AEP, CELA**, *Founding Partner, Littman Krooks, New York, NY*

**Elizabeth Valentin, Esq., CELA**, *Partner, Littman Krooks, New York, NY*

11:45 a.m.-12:35 p.m.

## **STATE TAXES AND ESTATE PLANNING: WHO SAID YOUR ESTATE AND TRUST WAS NON-TAXABLE?**

The Tax Cuts and Jobs Act of 2017 has gone a long way in providing federal transfer and income tax relief to the wealthy. Planners need to be increasingly mindful, however, of opportunities and traps arising from a client's exposure to a particular state's income and wealth tax regime. With their increasing need for revenue, many states continue to impose their own form of estate and inheritance taxes, which if overlooked, result in unhappy surprises for beneficiaries. State income taxes applicable to trusts also are a factor in planning that need increasing attention. Practitioners are often unaware of how trusts are taxed at the state level and how the residence of a trustee or even a beneficiary can expose that trust to his or her own state's fiduciary income tax. This presentation provides an overview of the impact of state taxes affecting wealth transfers and the increasingly critical strategic attention practitioners need to pay when designing sophisticated plans in dynasty trusts with multijurisdictional contacts.

**Laura A. Kelly, Esq.**, *Partner, McCarter & English, Newark, NJ*

12:35-1:45 p.m.

## **LUNCH RECESS**

1:45-3 p.m.

## **DIGITAL ASSETS**

Rapid changes in technology are challenging an estate planner's ability to keep pace with them. This presentation discusses federal and state legislation and case law for estate planning with digital assets and a fiduciary's access and distribution of a decedent's digital assets. The session includes planning techniques and best practices to ensure a client's wishes are satisfied and the smooth administration of an estate with digital assets.

**Sean R. Weissbart, Esq.**, *Partner, Blank Rome, New York, NY*

3-3:15 p.m.

## **REFRESHMENT BREAK**

3:15-4:30 p.m.

## **INTRODUCTION TO INCOME TAXATION OF TRUSTS AND ESTATES**

This session explores the fundamentals of federal income taxation for estates and trusts. What are the essential components of the IRS Form 1041? How is fiduciary income tax computed? Other essentials covered include "simple" vs. "complex" trusts, treatment of capital gains and losses, distributable net income (DNI), income tax charitable deduction rules, and other itemized deductions and limitations.

**Alison Kelly Hutchinson, Esq.**, *Senior Vice President, Brown Brothers Harriman & Co., New York, NY*

**Mark Taccetta**, *Vice President and Fiduciary Income Tax Manager, Brown Brothers Harriman & Co., New York, NY*

**DAY 3**

8:45–10:15 a.m.

**PLANNING TECHNIQUES USING GRANTOR TRUSTS**

Grantor trusts enjoy a special role in sophisticated estate planning for high-net-worth individuals. This presentation explores the appeal of the grantor trust, what makes an irrevocable trust a grantor trust, and how it is deployed. A comparison of the two most popular techniques, the Grantor Retained Annuity Trust (or GRAT) and the sale to an intentionally defective grantor trust (or IDGT) are explored and explained.

**Loretta A. Ippolito, Esq.**, *Partner, Paul, Weiss, Rifkind, Wharton & Garrison, New York, NY*

10:15–10:30 a.m.

**REFRESHMENT BREAK**

10:30 a.m.–12 p.m.

**INSIDE THE BLACK BOX OF ESTATE ADMINISTRATION AND EXECUTORS' ELECTIONS**

A decedent's estate in administration presents the executor and his or her advisors with a multitude of tax options and elections, many of which are overlooked and cost families needless taxes. Estate and income tax elections are explored in general. Specific attention is given to fiscal year election and IRC §645 election, uses of alternate valuation, the benefits of filing for extensions and deferrals of payment of estate tax, and the benefits and costs of using a deduction for income vs. estate tax purposes.

**Kevin Duncan, Esq.**, *Director of Estate Administration, Trust Counsel, Fiduciary Trust Company International, New York, NY*

**Theresa Kraker McGinley, Esq.**, *Director of Trust Administration, Trust Counsel, Fiduciary Trust Company International, New York, NY*

12–1:15 p.m.

**LUNCH RECESS**

1:15–2:45 p.m.

**ESTATE AND TAX PLANNING FOR NON-US CITIZENS**

An essential primer for any estate planning professional who seeks to advise clients with international contacts. The impact of US wealth taxes on non-citizens is explored, including gift and estate tax exemptions for non-resident aliens, annual exclusions for gifts by US citizens to non-citizen spouses, and qualified domestic trusts. Also covered is an overview of the compliance rules required for individuals with foreign bank accounts (FBAR) and required IRS reporting for beneficiaries who receive foreign gifts and bequests.

**Jack F. Meola, CPA, Esq.**, *Partner, EisnerAmper, Iselin, NJ*

2:45–3 p.m.

**REFRESHMENT BREAK**

3–4:30 p.m.

**GET IT RIGHT THE FIRST TIME, EVERY TIME: ESTATE AND TAX PLANNING FOR QUALIFIED PLAN AND IRA DISTRIBUTIONS**

An essential primer for any estate planning professional who seeks to advise a client competently on issues surrounding retirement plans (i.e., 401(k) plans, IRAs, Roth IRAs, etc.). No other asset class receives more inconsistent and often incorrect planning advice from professionals. What is a "stretchout" IRA? Can a trust be a designated beneficiary of a retirement plan? What is a "rollover" and when does it occur? How can you clean up someone else's mistakes?

**Brad J. Richter, Esq.**, *Partner, Fried, Frank, Harris, Shriver & Jacobson, New York, NY*

4:30 p.m.

**CONFERENCE CONCLUDES**

*(See learning objectives on next page.)*

# TAX CONFERENCES IN JULY

## LEARNING OBJECTIVES

Upon completion of this program, you will have acquired an understanding of the varieties of taxes and tax issues applicable to gratuitous transfers by individuals and trusts and estates:

- The fundamentals of the estate tax, gift tax, and generation-skipping transfer tax are explored, including inclusions and exclusions, common valuation issues, and typical resolutions
- Fundamentals of estate and trust planning for individuals and families of modest to ultra-high net-worth
- The ancillary impact of the estate tax rules including basis rules applicable to assets distributed from the estate to beneficiaries
- The basics and differences in planning before and after death, with emphasis on the relationship of the gift tax to the estate tax and planning opportunities involving spouses and family members
- Income tax planning in estates, trusts, and beneficiaries

**Program Level: Basic • Prerequisite: No Prerequisite**

## ADVANCED TRUSTS AND ESTATES

**JULY 18-19, 2019**

**Chair:** Brad J. Richter, Esq., *Partner, Fried, Frank, Harris, Shriver & Jacobson, New York, NY*

### DAY 1

8 a.m.

#### REGISTRATION AND DISTRIBUTION OF MATERIALS

8:25 a.m.

#### WELCOME REMARKS

**Kathleen Costello, CMP**, *Assistant Director, NYU School of Professional Studies, New York, NY*

8:30-8:40 a.m.

#### INTRODUCTION AND OVERVIEW

**Brad J. Richter, Esq.**, *Partner, Fried, Frank, Harris, Shriver & Jacobson, New York, NY*

8:40-10 a.m.

#### REPORTING FOR FOREIGN ASSETS AND ACTIVITIES BY US TAXPAYERS INCLUDING TRUSTS AND ESTATES

Foreign assets and activities present a minefield for US taxpayers. Discussion focuses on international reporting requirements and compliance relevant to US persons engaged in cross-border transactions. Foreign information returns discussed include Forms 926, 5471, 5472, 3520, 3520-A, 8858, 8865, 8621, 8938, and FinCEN Form 114 (FBAR).

**Mark C. Peltz, Esq.**, *Principal, Mazars USA, New York, NY*

**Eduardo S. Chung, Esq.**, *Director, Tax Practice and Procedures Group, Mazars USA, New York, NY*

10-10:15 a.m.

#### REFRESHMENT BREAK

10:15-11:30 a.m.

#### QUALIFIED OPPORTUNITY FUNDS AND OPPORTUNITY ZONES

Introduced in the 2017 Tax Cuts and Jobs Act as a new tax incentive provision intended to promote investment in economically distressed communities, "Qualified Opportunity Zones" have attracted unparalleled interest over the past year. Qualified Opportunity Funds offer investors in the program significant tax benefits, including deferral of gain on the disposition of property to an unrelated person potentially until Dec. 31, 2026, potential elimination of up to 15% of the gain that has been reinvested in a QOF, and potential elimination of tax on gains associated with the appreciation in the value of a QOF. This lecture explores the promises, potential pitfalls, and requirements of this new planning program.

**Kevin Matz, Esq., CPA**, *Partner, Stroock & Stroock & Lavan, New York, NY*

11:30 a.m.–12:30 p.m.

**INCOME TAX DEFERRAL PLANNING USING ESTATE PLANNING TECHNIQUES WHILE THE CLIENT IS LIVING**

With all the discussions on obtaining an income tax-free basis step-up at death, the owner of the appreciated asset does not want to wait until death and prefers to sell the appreciated asset while living. This presentation describes several income tax deferral techniques, even though the appreciated asset will be sold to a third-party for cash in the near future. Discover how borrowing basis can be used to defer the reporting of phantom gain existing in appreciated real estate a client intends to sell where mortgage liabilities exceed adjusted tax basis.

**Jerome M. Hesch, Esq.**, *Adjunct Professor of Law, University of Miami School of Law, Miami, FL*

12:30–1:45 p.m.

**LUNCH RECESS**

1:45–3 p.m.

**SUMMER (TAX) FUN IN THE SUN WITH 2701**

This program discusses the technical provisions of Section 2701 including historical context and various planning pitfalls. Also included is a discussion of advanced planning applications with Section 2701 including Preferred Partnerships, Carried Interest Transfer Planning, and Profits Interests.

**N. Todd Angkatavanich, Esq.**, *Principal, EY, Hartford CT*

3–3:15 p.m.

**REFRESHMENT BREAK**

3:15–4:30 p.m.

**IMPACT OF TAX REFORM ON ADVANCED PLANNING FOR REAL ESTATE**

The enactment at the end of 2017 of the Tax Cut and Jobs Act has dramatically changed the tax landscape for all taxpayers, but the legislation has a particularly significant impact on owners of real estate. While the new rules certainly create many opportunities for tax savings, careful planning is necessary to ensure that owners of real estate take maximum advantage of these new opportunities. This presentation assists in understanding how to best navigate these new rules given the recent guidance issued by the IRS, includes planning tips and ideas to maximize use of the new 20% pass-through deduction, and also provides an in-depth analysis of the impact of the new rules on the “choice-of-entity” decision for real estate.

**Norman Lencz, Esq.**, *Partner, Venable, Baltimore, MD*

**DAY 2**

8:30–8:35 a.m.

**INTRODUCTION**

**Brad J. Richter, Esq.**, *Partner, Fried, Frank, Harris, Shriver & Jacobson, New York, NY*

8:35–9:45 a.m.

**STATE INCOME TAXATION OF TRUSTS**

This topic has come to the forefront of wealth transfer planning with a bevy of recent cases that have changed the dynamic as to how states can—and cannot—tax trusts. Numerous trusts are paying income taxes that may not be required to do so; others could avoid or reduce state income tax burden with simple changes; and still others are paying taxes to multiple states for no reason in certain circumstances. This discussion focuses on recent law and critical concepts to understand how trusts can better their state income tax exposure with significant corresponding savings.

**Richard H. Greenberg, Esq., CPA**, *Member, Greenberg & Shulman, Attorneys at Law, Woodbridge, NJ*

9:45–10:45 a.m.

**OUT WITH THE OLD, IN WITH THE NEW: USING TRUST DECANTING TO ADAPT TO CHANGED CIRCUMSTANCES**

Decanting is a powerful tool that can be used to modify an irrevocable trust to address changes in the law governing a trust, changes in beneficiary circumstances, or to make needed changes to trust administrative provisions, such as trustee appointment and succession. This session addresses reasons to decant a trust, state decanting laws, and tax issues associated with trust decanting.

**Wendy Wolff Herbert, Esq.**, *Partner, Fox Rothschild, Princeton, NJ*

10:45–11 a.m.

**REFRESHMENT BREAK**

# TAX CONFERENCES IN JULY

11 a.m.–12:15 p.m.

## TAX CONSEQUENCES TO EXPATRIATION

Discussion focuses on the various substantive income and transfer tax impacts to US citizens renouncing their US citizenship, as well as to long-term residents who return home or to another jurisdiction. A special “mark-to-market” realization event under Section 877A applies to “covered expatriates.” Planning options as well as traps for the unwary are highlighted.

**Jerald David August, Esq.**, *Partner, Fox Rothschild, Philadelphia, PA*

12:15–1:30 p.m.

## LUNCH RECESS

1:30–2:30 p.m.

## THE BAKER'S DOZEN: 13 THINGS THAT YOU MAY NOT KNOW ABOUT PREPARING A FEDERAL ESTATE TAX RETURN

And now, some advanced tips (but with humor): *Alas, poor 706. We knew you well. Or did we?* Don't write off the 706 just yet—it's actually alive and well and will be part of our practice for years to come. When preparing a 706, however, often little mistakes can end up leading to much bigger inquiries. This presentation reviews some little-known, but important, 706 preparation pointers that help you to properly prepare basic and more advanced portions of the return.

**George D. Karibjanian, Esq.**, *Partner, Franklin Karibjanian & Law, PLLC, Washington, DC and Boca Raton, FL*

2:30–3:30 p.m.

## I WANT A DO-OVER: 9100 RELIEF FOR LATE TAX ELECTIONS

The Internal Revenue Code and the voluminous Treasury Regulations contain hundreds of elections and other provisions falling within the broad ambit of “applications for relief in respect of tax.” Given the complexity of some of these elections, the frequent absence of relevant authority for their application, and the confusion often found in the applicable forms on which the elections and applications for relief must be made, it is little wonder that the failure to make required elections in a timely and accurate manner is becoming more and more common. Under certain circumstances, so-called “9100 Relief” allows extensions of time within which to make such elections and applications for relief in respect of tax.

**Douglas L. Siegler, Esq.**, *Partner, Venable, Washington, DC*

3:30–3:45 p.m.

## REFRESHMENT BREAK

3:45–4:30 p.m.

## PRACTICAL, FINANCIAL, AND INCOME TAX CONCERNS FOR BUSINESS SUCCESSION PLANNING

There are more family businesses in the country than nearly any other form of enterprise. This session presents an analysis of the obstacles and available alternative solutions in passing ownership of a family business on to the next generation, covering several of the many issues involved, including balancing the need to treat children equally when only some play an active management role, solving for distinct income tax issues by structuring financial solutions, and the more common key financial and income tax considerations involved.

**Jerome M. Hesch, Esq.**, *Adjunct Professor of Law, University of Miami School of Law, Miami, FL*

4:30 p.m.

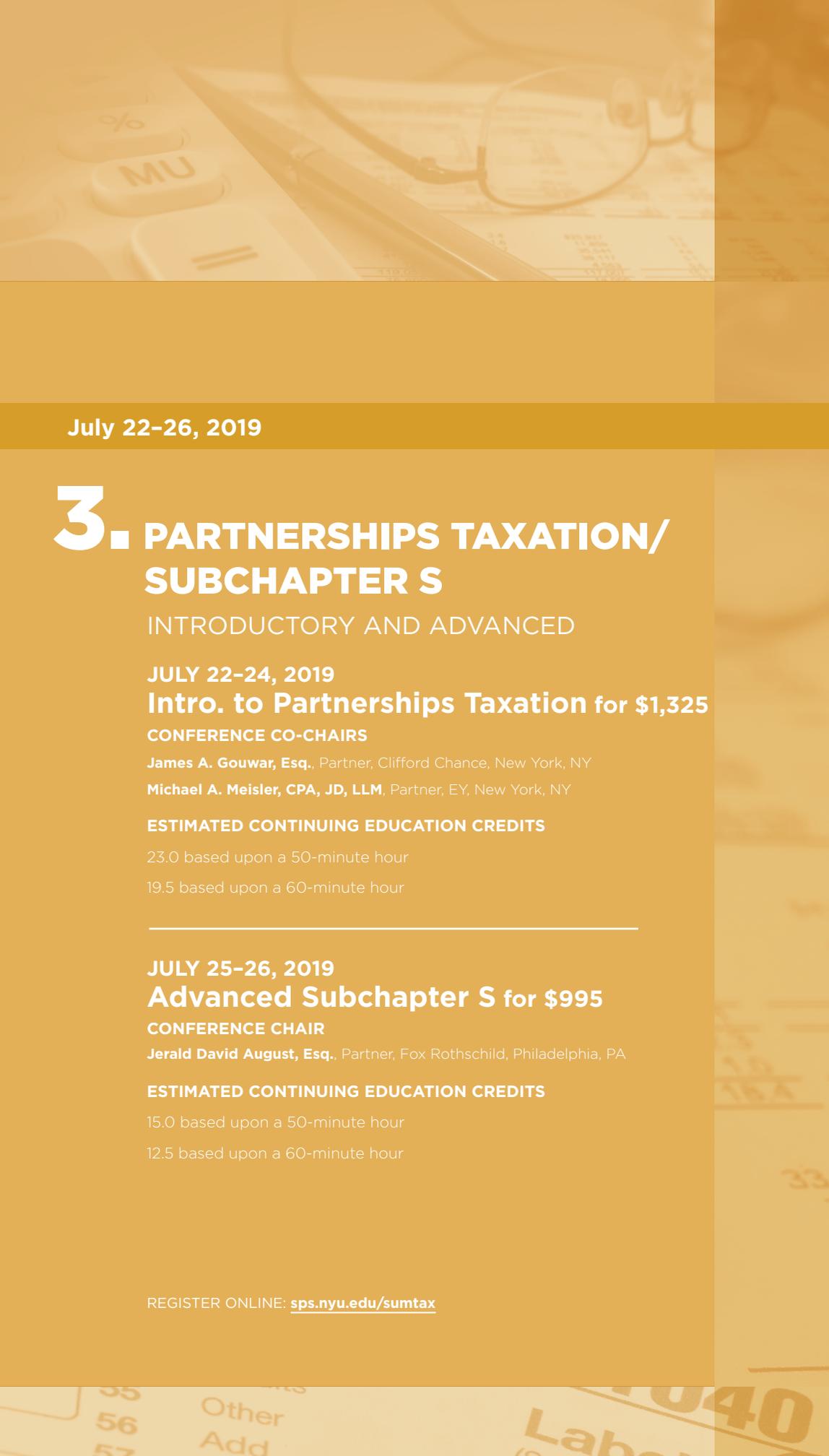
## CONFERENCE CONCLUDES

### LEARNING OBJECTIVES

Upon completion of this program, you will have moved beyond the basics of the taxation of trusts and estates and planning to more sophisticated planning opportunities, issues, techniques, and pitfalls, such as:

- Important aspects of US international tax and reporting obligations
- Overview of Qualified Opportunity Zones and Qualified Opportunity Funds planning
- Factors and issues involved in client expatriation
- State income taxation of trusts and planning techniques
- Impact of recent tax reform on advanced planning for real estate
- Use of decanting and related tax, fiduciary, and planning issues
- Lifetime planning techniques to defer gain on a current sale of assets
- Important areas of focus and practice pointers in connection with preparation of the estate's Form 706
- Increased knowledge of the law and issues surrounding Section 9100 relief
- Planning issues and opportunities in connection with Section 2701
- Practical, financial, and income tax concerns in business succession planning

**Program Level: Update • Prerequisite: Knowledge of the taxation of trusts and estates**



July 22-26, 2019

# 3. PARTNERSHIPS TAXATION/ SUBCHAPTER S

INTRODUCTORY AND ADVANCED

**JULY 22-24, 2019**

**Intro. to Partnerships Taxation for \$1,325**

**CONFERENCE CO-CHAIRS**

**James A. Gouwar, Esq.**, Partner, Clifford Chance, New York, NY

**Michael A. Meisler, CPA, JD, LL.M.**, Partner, EY, New York, NY

**ESTIMATED CONTINUING EDUCATION CREDITS**

23.0 based upon a 50-minute hour

19.5 based upon a 60-minute hour

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**JULY 25-26, 2019**

**Advanced Subchapter S for \$995**

**CONFERENCE CHAIR**

**Jerald David August, Esq.**, Partner, Fox Rothschild, Philadelphia, PA

**ESTIMATED CONTINUING EDUCATION CREDITS**

15.0 based upon a 50-minute hour

12.5 based upon a 60-minute hour

REGISTER ONLINE: [sps.nyu.edu/sumtax](https://sps.nyu.edu/sumtax)

# TAX CONFERENCES IN JULY

## INTRODUCTION TO PARTNERSHIPS TAXATION

**JULY 22–24, 2019**

**Co-Chairs:** **James A. Gouwar, Esq.**, *Partner, Clifford Chance, New York, NY*  
**Michael A. Meisler, CPA, JD, LLM**, *Partner, EY, New York, NY*

### DAY 1

8 a.m.

#### REGISTRATION AND DISTRIBUTION OF MATERIALS

8:25 a.m.

#### WELCOME REMARKS

**Kathleen Costello, CMP**, *Assistant Director, NYU School of Professional Studies, New York, NY*

8:30–10 a.m., 10:15 a.m.–12 p.m.

#### INTRODUCTION, CHOICE OF ENTITY AND FORMATION

Introduction; choice of entity considerations; entity classification and restrictions on partnership status. Formation of a partnership nonrecognition, beginning book and tax capital account and beginning basis; taxable year; methods of accounting.

**Charles R. Bogle, Esq.**, *Partner, Morgan, Lewis & Bockius, New York, NY*

**Alan Kravitz, Esq.**, *Counsel, Hughes Hubbard & Reed, New York, NY*

10–10:15 a.m.

#### REFRESHMENT BREAK

12–1 p.m.

#### LUNCH RECESS

1–2:30 p.m., 2:45–4:30 p.m.

#### PARTNERSHIP OPERATIONS

Effect of partnership operations on tax and book capital accounts and basis; special allocations.

**Sean Austin, Esq.**, *Managing Director, KPMG, New York, NY*

**Beverly Katz, Esq.**, *Director, Passthroughs Group, Washington National Tax, KPMG, Washington, DC*

2:30–2:45 p.m.

#### REFRESHMENT BREAK

### DAY 2

8:30–10 a.m., 10:15 a.m.–12 p.m.

#### NONRECOURSE ALLOCATIONS

Allocations of nonrecourse debt and nonrecourse deductions.

**Richard G. Blumenreich, JD, LLM**, *Principal, KPMG, Washington, DC*

**Andrew Lau, CPA, MST**, *Senior Manager, KPMG, Washington, DC*

10–10:15 a.m.

#### REFRESHMENT BREAK

12–1 p.m.

#### LUNCH RECESS

1–1:45 p.m.

#### PARTNERSHIP DISTRIBUTIONS

Current and liquidating distributions; disproportionate distributions.

**Richard G. Blumenreich, JD, LLM**, *Principal, KPMG, Washington, DC*

**Andrew Lau, CPA, MST**, *Senior Manager, KPMG, Washington, DC*

1:45-2:45 p.m., 3-3:45 p.m.

### TRANSFERS OF PARTNERSHIP INTERESTS

Sales and purchases of partnership interests.

**Sebastian J. Grasso, Esq.**, *Senior Vice President & Director of Tax, Hedge Fund Solutions, The Blackstone Group, New York, NY*

**John J. Rooney, Esq.**, *Director, KPMG, Washington, DC*

2:45-3 p.m.

### REFRESHMENT BREAK

3:45-4:30 p.m.

### RETIREMENT AND DEATH OF A PARTNER

Consequences under Subchapter K, including effect on timing and character of income.

**Sebastian J. Grasso, Esq.**, *Senior Vice President & Director of Tax, Hedge Fund Solutions, The Blackstone Group, New York, NY*

**John J. Rooney, Esq.**, *Director, KPMG, Washington, DC*

## DAY 3

8:30-10 a.m., 10:15 a.m.-12 p.m.

### PARTNER-PARTNERSHIP TRANSACTIONS

Disguised sales and other partner-partnership transactions.

**Ari Berk, Esq.**, *Principal, Deloitte Tax, Washington, DC*

**Sam Kamyans, Esq.**, *Partner, Baker McKenzie, Washington, DC*

10-10:15 a.m.

### REFRESHMENT BREAK

12-1 p.m.

### LUNCH RECESS

1-2:30 p.m.

### HOT TOPICS

An overview of recent developments in the law and in the uses of partnerships.

**James A. Gouwar, Esq.**, *Partner, Clifford Chance, New York, NY*

**Michael A. Meisler, CPA, JD, LLM**, *Partner, EY, New York, NY*

2:30-2:45 p.m.

### REFRESHMENT BREAK

2:45-3:30 p.m.

### THE TROUBLED PARTNERSHIP

Workouts; foreclosure; deed in lieu; abandonment of partnership interest.

**Michael A. Meisler, CPA, JD, LLM**, *Partner, EY, New York, NY*

3:30-4:30 p.m.

### SUMMING UP

Work through a partnership tax return and a sample partnership agreement with emphasis on the tax-sensitive provisions, such as capital account maintenance, book-ups, choice of allocation methods under Section 704(c), allocation and distribution provisions, and liquidation provisions.

**Michael A. Meisler, CPA, JD, LLM**, *Partner, EY, New York, NY*

4:30 p.m.

### CONFERENCE CONCLUDES

(See learning objectives on next page.)

# TAX CONFERENCES IN JULY

## LEARNING OBJECTIVES

Upon completion of this program, you will have acquired a solid foundation from which to address the intricacies of Subchapter K of the Internal Revenue Code:

- The nature of partnerships and the various legal entities taxed as partnerships
- The relationships between a partnership and its partners, as well as between and among partners themselves
- Approaches to formation including contributions of property and services in exchange for partnership interests, and the classification of those interests
- Partnership operations and reporting with particular emphasis on the basics of distributions to partners and allocation of income and deductions
- Winding down and winding up partnerships, including the withdrawal of individual partners and the transfer of partnership interests

**Program Level: Basic • Prerequisite: No Prerequisite**

## ADVANCED SUBCHAPTER S

**JULY 25–26, 2019**

**Chair:** Jerald David August, Esq., *Partner, Fox Rothschild, Philadelphia, PA*

### DAY 1

8 a.m.

#### REGISTRATION AND DISTRIBUTION OF MATERIALS

8:25 a.m.

#### WELCOME REMARKS

**Kathleen Costello, CMP**, *Assistant Director, NYU School of Professional Studies, New York, NY*

8:30–10:15 a.m.

#### USING TRUSTS AS S CORPORATION SHAREHOLDERS

Designing the right trust to hold S corporation stock requires an assessment of the grantor's planning needs and potential tax consequences. This presentation explores various types of S corporation trusts, including grantor, testamentary, QSSTs, and ESBTs, and the impact to these trusts of 2017 tax reform changes to pass-through provisions.

**Wendy Wolff Herbert, Esq.**, *Partner, Fox Rothschild, Princeton, NJ*

**Melissa A. Terranova, Esq.**, *Associate, Fox Rothschild, Princeton, NJ*

10:15–10:30 a.m.

#### REFRESHMENT BREAK

10:30 a.m.–12 p.m.

#### SUBCHAPTER S ELIGIBILITY REQUIREMENTS; CONSIDERATION OF C CORPORATION; PLANNING FOR INELIGIBLE SHAREHOLDERS

This presentation focuses on issues surrounding the S corporation eligibility requirements, the need for S corporations to at least consider switching to C corporation status in light of the Tax Cuts and Jobs Act, and creative planning opportunities that may be available when ineligible S corporation shareholders want to invest in an S corporation's business.

**Norman Lencz, Esq.**, *Partner, Venable, Baltimore, MD*

12–1:15 p.m.

#### LUNCH RECESS

1:15–3 p.m.

### SECTION 199A AND ITS APPLICATION TO S CORPORATIONS

This panel of experts in Section 199A highlights the use of S corporations under this new provision applied to both qualified trades or businesses and specified service trades or businesses with emphasis on the final regulations and other guidance issued by the Service. Definitional issues involving “wages” and “qualified property” and other terms relating to new Section 199A are examined, as well as its impact on choice of entity decisions.

**Moderator: Jerald David August, Esq.**, *Partner, Fox Rothschild, Philadelphia, PA*

**Ronald A. Levitt, Esq.**, *Shareholder, Sirote & Permutt, PC, Birmingham, AL*

**Stephen R. Looney, Esq.**, *Shareholder, Dean Mead, Orlando, FL*

3–3:15 p.m.

### REFRESHMENT BREAK

3:15–4:30 p.m.

### THE ROAD BETWEEN SUBCHAPTER C AND SUBCHAPTER S—IT MAY BE A WELL-TRAVELED TWO-WAY THOROUGHFARE, BUT IT ISN'T FREE OF POTHOLES AND OBSTACLES

With the TCJA reducing the corporate income tax rate to a flat 21%, a significant number of S corporations will likely be converting to C corporations. These same corporations, however, may find themselves down the road desiring to regain S status. This presentation explores the potholes and obstacles that may hinder travel on this two-way road, including the built-in-gains tax, LIFO recapture, excessive passive income, unreasonable compensation, personal holding company status, excessive accumulated earnings, and re-election time restrictions.

**Larry J. Brant, Esq.**, *Shareholder, Garvey Schubert Barer, Portland, OR*

## DAY 2

8:30–9:40 a.m.

### DISTRIBUTIONS, REDEMPTIONS, AND SALES OF PARTNERSHIP INTERESTS

The presentation highlights the varying tax treatment with respect to distributions and sales of partnership interests, including characterizing and timing issues. Basis election rules also are addressed, as are sales of partnership interests in domestic partnerships by non-US persons.

**Mark C. Peltz, Esq.**, *Principal, Mazars USA, New York, NY*

9:40–9:50 a.m.

### REFRESHMENT BREAK

9:50–11 a.m.

### EFFECTIVE ESTATE PLANNING STRATEGIES FOR OWNERS OF THE SUCCESSFUL PASS-THROUGH ENTITY

This panel presentation highlights the ability of senior family members of a closely held business to pass on their ownership interests in a manner that ensures that there will be sufficient liquidity in their estates to pay the resulting estate tax upon death. Entity recapitalizations and “estate freeze” techniques are discussed, as are the consequences to intra-family buy-sell agreements.

**Stephen M. Breitstone, Esq.**, *Partner, Meltzer, Lippe, Goldstein & Breitstone, Mineola, NY and New York, NY*

**Jerome M. Hesch, Esq.**, *Adjunct Professor of Law, University of Miami School of Law, Miami, FL*

11 a.m.–12:10 p.m.

### DISTRIBUTIONS AND LIQUIDATIONS OF S CORPORATIONS

The distribution and redemption rules applicable to S corporations need to take into account the potential application of Subchapter C, and adjustments to basis for tax items, as well as the accumulated adjustment account and prior C years' earnings and profits. Entity conversions from partnerships to S corporations and S corporations to partnerships also are discussed.

**C. Wells Hall, III, Esq.**, *Partner, Nelson Mullins Riley & Scarborough, Charlotte, NC*

12:10–1:30 p.m.

### LUNCH RECESS

# TAX CONFERENCES IN JULY

1:30–2:45 p.m.

## STATE INCOME TAXATION OF S CORPORATIONS

The session goes through the income taxation of an S corporation engaged in multistate business operations. The discussion highlights federal tax conformity jurisdictions, state law modifications of items of income, deduction or loss, special treatment of acquisitions and dispositions of S corporation assets or shares of stock, procedural rules, basis adjustments, and other issues. State income tax treatment of Section 199A deductions at the federal level is also discussed.

**Mitchell A. Newmark, Esq.**, *Partner, Morrison & Foerster, New York, NY*

**Eugene J. Gibilaro, Esq.**, *Associate, Morrison & Foerster, New York, NY*

2:45–3 p.m.

## REFRESHMENT BREAK

3–4:30 p.m.

## APPLICATION OF THE CENTRALIZED PARTNERSHIP AUDIT RULES TO S CORPORATIONS AND THEIR SHAREHOLDERS

The new partnership audit rules are long, complex, and difficult to master. There are new final regulations promised to be issued this summer. Since the partnership audit rules will apply indirectly to many S corporations and their shareholders, the presentation focuses on this area.

**Jerald David August, Esq.**, *Partner, Fox Rothschild, Philadelphia, PA*

4:30 p.m.

## CONFERENCE CONCLUDES

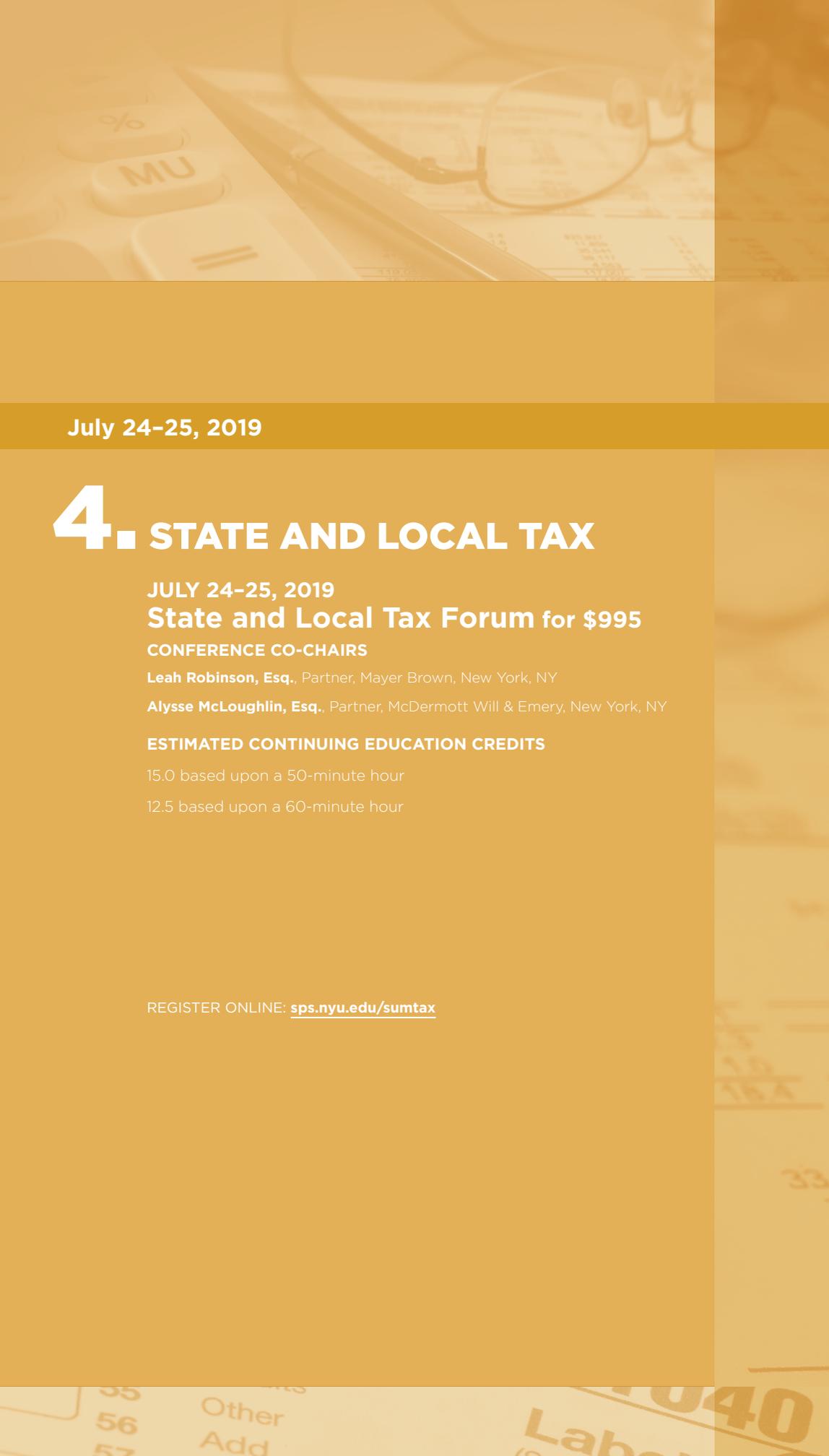
### LEARNING OBJECTIVES

Upon completion of this program, you will have acquired a sophisticated knowledge of the “hot button” issues and intricacies of Subchapter S such as:

- Distribution and redemption rules applicable to S corporations
- Subchapter S eligibility and election requirements
- Section 199A and its application to S corporations
- Using trusts and S corporations shareholders
- State income taxation of S corporations
- Tax planning in light of new and recent tax developments

**Program Level: Update • Prerequisite: Knowledge of the taxation of S corporations**





July 24-25, 2019

# 4. STATE AND LOCAL TAX

**JULY 24-25, 2019**

**State and Local Tax Forum for \$995**

**CONFERENCE CO-CHAIRS**

**Leah Robinson, Esq.**, Partner, Mayer Brown, New York, NY

**Alysse McLoughlin, Esq.**, Partner, McDermott Will & Emery, New York, NY

**ESTIMATED CONTINUING EDUCATION CREDITS**

15.0 based upon a 50-minute hour

12.5 based upon a 60-minute hour

REGISTER ONLINE: [sps.nyu.edu/sumtax](https://sps.nyu.edu/sumtax)

# TAX CONFERENCES IN JULY

## STATE AND LOCAL TAX FORUM

**JULY 24–25, 2019**

**Co-Chairs:** Leah Robinson, Esq., *Partner, Mayer Brown, New York, NY*  
Alyse McLoughlin, Esq., *Partner, McDermott Will & Emery, New York, NY*

### DAY 1

8 a.m.

#### REGISTRATION AND DISTRIBUTION OF MATERIALS

8:25 a.m.

#### WELCOME REMARKS

**Kathleen Costello, CMP**, *Assistant Director, NYU School of Professional Studies, New York, NY*

8:30–10 a.m., 10:10 a.m.–12 p.m.

#### SENIOR AUDIT MANAGEMENT AND GENERAL COUNSEL ROUNDTABLE

Senior audit management and general counsel from state taxing departments discuss current developments in their states.

**Moderator:** Leah Robinson, Esq., *Partner, Mayer Brown, New York, NY*

**Gilbert W. Brewer, Esq.**, *Senior Assistant Director of Tax Policy, Washington State Department of Revenue, Olympia, WA*

**Joseph Carzo**, *Director, Tax Audit Division, New York State Department of Taxation and Finance, Albany, NY*

**Michael T. Fatale, Esq.**, *Deputy General Counsel, Massachusetts Department of Revenue, Boston, MA*

**Joe W. Garrett, Jr., Esq.**, *Deputy Commissioner, State of Alabama Department of Revenue, Montgomery, AL*

**Harry P. Leonard, Esq.**, *Deputy Commissioner, Tax Audit and Enforcement Division, New York City Department of Finance, Brooklyn, NY*

**Eric Peate, Esq.**, *Chief Assistant General Counsel, Florida Department of Revenue, Tallahassee, FL*

**Maria A. Sanders, Esq.**, *General Counsel, Missouri Department of Revenue, Jefferson City, MO*

**Audrey Tyndall-Hoyle, CPA**, *Supervisor, Nexus Group, New Jersey Division of Taxation, Trenton, NJ*

10–10:10 a.m.

#### REFRESHMENT BREAK

12 p.m.–1:15 p.m.

#### LUNCH RECESS

1:15–2:45 p.m.

#### DEEP DIVE INTO NEW YORK STATE AND CITY APPORTIONMENT (THEN AND NOW)

This session addresses the substantial changes in the New York State and City apportionment rules starting in 2015, and provides practical tips on how to deal with the complexities of customer sourcing.

**Alyse McLoughlin, Esq.**, *Partner, McDermott Will & Emery, New York, NY*

**Zal A. Kumar, Esq.**, *Partner, Mayer Brown, New York, NY*

**Kimberly A. Krueger, Esq., CPA**, *Director, State and Local Tax, PricewaterhouseCoopers, New York, NY*

2:45–3:15 p.m., 3:30–4:30 p.m.

#### COMPLICATED SALES TAX SCENARIOS—HOW TO DEAL WITH COMPLEX SALES TAX OPERATIONS THAT ARISE IN DAY-TO-DAY OPERATIONS

The application of sales tax rules to modern-day transactions can be uncertain. This panel addresses some of the current issues facing practitioners in attempting to address these complexities.

**Jack Trachtenberg, Esq.**, *Principal, Deloitte Tax, New York, NY*

**Louis Palladino, CPA, CFA**, *Managing Director, KPMG, New York, NY*

**Kathleen M. Quinn, Esq.**, *Associate, McDermott Will & Emery, New York, NY*

3:15–3:30 p.m.

#### REFRESHMENT BREAK

## DAY 2

8:30–10 a.m., 10:10 a.m.–12 p.m.

### A VIEW FROM THE STATE TAX ADMINISTRATORS

State tax officials offer their views on the attitude and practices of their staffs, on how they interface with corporate tax managers and tax practitioners, and on how tax managers and tax practitioners can deal better with those in state revenue departments.

**Moderator: Alysse McLoughlin, Esq.,** *Partner, McDermott Will & Emery, New York, NY*

**Karey Barton,** *Associate Deputy Comptroller for Tax, Texas Comptroller of Public Accounts, Austin, TX*

**John J. Ficara, Esq., CPA,** *Acting Director, New Jersey Division of Taxation, Trenton, NJ*

**David C. Harris,** *Director, Illinois Department of Revenue, Springfield, IL*

**Scott Jackson,** *Commissioner, Connecticut Department of Revenue Services, Hartford, CT*

**Kimberly Lewis Robinson, Esq.,** *Secretary, Louisiana Department of Revenue, Baton Rouge, LA*

**Michael R. Schmidt,** *Commissioner Nominee, New York State Department of Taxation and Finance, Albany, NY*

**Marshall C. Stranburg, Esq.,** *Deputy Executive Director, Multistate Tax Commission, Washington, DC*

10–10:10 a.m.

### REFRESHMENT BREAK

12 p.m.–1:15 p.m.

### LUNCH RECESS

1:15–2:10 p.m.

### STATE TAX IMPLICATIONS OF FEDERAL TAX REFORM: INTEREST LIMITATIONS AND OPPORTUNITY ZONES

This session addresses the state and local tax impact arising from the substantial tax changes at the federal level.

**Deborah R. Bierbaum, MST,** *Assistant Vice President, External Tax Policy, AT&T Services, Bedminster, NJ*

**Marshall C. Stranburg, Esq.,** *Deputy Executive Director, Multistate Tax Commission, Washington, DC*

**Jennifer S. White, Esq.,** *Counsel, Reed Smith, New York, NY*

2:10–2:25 p.m.

### REFRESHMENT BREAK

2:25–3:30 p.m.

### IF YOU DON'T LIKE 'EM, CHANGE 'EM: HOW AND WHEN TO LOBBY FOR BETTER LAWS

A discussion of the importance of considering lobbying when considering state tax rules.

**Andrew Musick,** *Vice President, Government Affairs, New Jersey Business & Industry Association, Trenton, NJ*

**Kirsten A. Frivold,** *Managing Director, Goldman Sachs & Co., New York, NY*

**Michelle Goldstein,** *Government Relations Director, Morgan Stanley, New York, NY*

3:30–4:30 p.m.

### DEEP DIVE INTO NEW JERSEY'S TAX REFORM

A discussion concerning New Jersey's new tax structure, including the switch to a combined reporting regime and the change in the treatment of dividends.

**Leah Robinson, Esq.,** *Partner, Mayer Brown, New York, NY*

**Raymond J. Freda, Esq.,** *Managing Director, Andersen Tax, New York, NY*

**Alan S. Kline, Esq.,** *Counsel to the Director, New Jersey Division of Taxation, Trenton, NJ*

4:30 p.m.

### CONFERENCE CONCLUDES

### LEARNING OBJECTIVES

Upon completion of this program, you will have explored and will have been exposed to a full range of cutting-edge issues in state and local taxation including:

- Special insight into state revenue department initiatives and obstacles
- Analyzing and preparing for complex sales tax issues
- Gaining a complete understanding of New York's apportionment rules
- Learning the provisions of New Jersey's new combined reporting regime

**Program Level: Intermediate • Prerequisite: Basic knowledge of state and local taxation**

# TAX CONFERENCES IN JULY

## GENERAL INFORMATION

### CONFERENCE FEE

See the registration form for individual conference fees. Each conference fee includes sessions, continental breakfast, refreshment breaks, and one set of course materials on a USB flash drive for each participant. You may register online, by mail, or onsite at the Conference. We can only accept credit card payments through the online payment portal. Faxed registrations are not accepted nor are wire transfers as a form of payment. Full and partial waivers of the conference fee based upon financial need are available as well. To request an application, please call **212-992-3320** or email your request to [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu). To register by mail, complete the registration form and return it with a check or money order payable to New York University. All registrations sent by mail must be received by 12 p.m. (EDT) on Thursday, July 11, 2019. To register onsite, visit the NYU School of Professional Studies Tax Conference Registration Desk at The Westin New York at Times Square beginning at 8 a.m. Mon.–Fri. July 15–26, 2019. Walk-ins may pay with a check, a money order, or a credit card. To pay by credit card, all walk-ins will be required to self-register at available kiosks. For faster service, Conference attendees should plan to register in advance online at [sps.nyu.edu/sumtax](https://sps.nyu.edu/sumtax).

### ELECTRONIC REGISTRATION CONFIRMATION

An automated email confirmation will be sent to the email address provided to the NYU School of Professional Studies at the time of registration. Please use an individual email address for each registrant. If a confirmation is not received within two days of online registration submission (allow one to two weeks for mailed registrations), please email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to request a duplicate copy.

### CANCELLATION AND SUBSTITUTION POLICY

A written request for cancellation must be emailed to [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to the attention of: Conference Administration. Requests received by June 28, 2019 will receive a 100% tuition refund, less a \$195 cancellation fee per conference. Due to financial obligations incurred by the NYU School of Professional Studies, there are **no refunds available after June 28**. The School is not able to arrange cancellation exceptions or to accept onsite cancellations. If you cannot attend but would like to send someone in your place, please email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) no later than July 11, 2019.

### CONFERENCE LOCATION AND HOTEL ACCOMMODATIONS

All of the July Tax Conferences are held at The Westin New York at Times Square, 270 West 43rd Street on the corner of Eighth Avenue. Hotel accommodations also are available at The Westin New York, which is easily accessible to Times Square, Broadway theatres, Radio City Music Hall, Carnegie Hall, Rockefeller Center, Central Park, and Fifth Avenue shopping. To provide a quality conference at the best possible cost, the NYU School of Professional Studies has negotiated special room rates and has committed to a block of rooms at The Westin New York. Please support the NYU School of Professional Studies by reserving your sleeping accommodations within the room block. Your support allows the School to keep Conference registration fees reasonable. Single- or double-occupancy rooms are available at The Westin New York at the NYU School of Professional Studies group rate of \$319 by calling **888-627-7149** or **212-201-2700** and referring to the NYU tax conferences. It is highly recommended to make your hotel and travel plans early to avoid disappointment. Hotel rooms can sell out prior to the cutoff date. These rooms will be held as a block, unless exhausted, until June 21, 2019 at which time they will be released to the general public.

### CONFERENCE MATERIALS

A set of course materials, which is included in the Conference fee, is provided to registrants for each conference at which they are registered. At check-in, registrants will receive a USB flash drive containing the course materials. In addition, registrants will receive an email from NYUSPS approximately two to three days prior to the Conference start date containing a link and special password in order to access and to download and/or print the course materials. Free WiFi also will be available for attendees at the Conferences. **Bound hardcopies of the course materials will be available only upon advance request at an additional fee of \$195 per conference.** If you wish to have a printed set of materials available at the NYU School of Professional Studies Registration Desk, please indicate this when registering and submit the additional fee of \$195 per Conference. Printers will not be available at the Conferences. Please note that materials not provided to the NYU School of Professional Studies in advance may be available in hard copy onsite and/or may be emailed to registrants after the Conference upon request. However, last-minute materials will not be on the USB flash drive. If you are unable to attend the Conferences but would like to receive a copy of the course materials (on a USB flash drive), please send your request to: NYU School of Professional Studies, July Tax Conference Course Materials Order, 11 West 42nd Street, Suite 422, New York, NY 10036, call **212-992-3320**, or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to reserve your copy. See the Conference Registration Form for further details on how to order course materials.

## CONFERENCE CHECK-IN AND COURSE MATERIALS PICK-UP

The NYU School of Professional Studies Tax Conference Registration Desk will open and materials will be available beginning at 8 a.m. Mon.-Fri. July 15-26, 2019. Continental breakfast also begins each day at 8 a.m. Proper photo identification is required for badge retrieval. One set of conference materials on a USB flash drive per paid registrant is provided at time of badging. Badges must be displayed in all public spaces throughout the Conferences.

## CONTINUING EDUCATION CREDIT

The NYU School of Professional Studies is a recognized leader in professional continuing education. The NYU School of Professional Studies Department of Finance and Law Programs has been certified by the New York State Continuing Legal Education Board as an Accredited Provider of continuing legal education in the State of New York. These Conferences meet the educational requirements of many organizations and agencies with mandatory CLE/CPE filing requirements. We urge you to contact our office in advance **at least 30 days prior** to the Conference start date at **212-992-3320** or at **[sps.tax@nyu.edu](mailto:sps.tax@nyu.edu)** to ensure the availability of credit for a specific MCLE state, as NYUSPS cannot guarantee that credit will be applied for in all cases.

## ESTIMATED CONTINUING EDUCATION CREDITS

### Introduction to International Taxation

22.0 based upon a 50-minute hour  
(including 1.5 ethics credit)

17.5 based upon a 60-minute hour  
(including 1.5 ethics credit)

### Advanced International Taxation

14.5 based upon a 50-minute hour  
12.25 based upon a 60-minute hour

### Introduction to Trusts and Estates

22.0 based upon a 50-minute hour  
18.5 based upon a 60-minute hour

### Advanced Trusts and Estates

14.5 based upon a 50-minute hour  
12.25 based upon a 60-minute hour

### Introduction to Partnerships Taxation

23.0 based upon a 50-minute hour  
19.5 based upon a 60-minute hour

### Advanced Subchapter S

15.0 based upon a 50-minute hour  
12.5 based upon a 60-minute hour

### State and Local Tax Forum

15.0 based upon a 50-minute hour  
12.5 based upon a 60-minute hour

Except where indicated, CLE credits are in the categories of professional practice/practice management. CLE boards define a credit hour as either 60 minutes or 50 minutes. Recommended CPE credits are in the following NYS subject area: Taxation. NASBA Field of Study: Taxes. In accordance with the Standards of the National Registry of CPE Sponsors, CPE credits are based upon a 50-minute hour. Please note that not all state boards accept half credits.



## NASBA

The NYU School of Professional Studies Department of Finance and Law Programs is registered with the National Association of State Boards of Accountancy as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors through its website: [nasbaregistry.org](http://nasbaregistry.org).

## INSTRUCTIONAL METHOD

Group-Live.

## ADVANCED PREPARATION

No advanced preparation.

## LEARNING OBJECTIVES/PROGRAM LEVELS/PREREQUISITES

See individual conference agendas for learning objectives, program levels, and prerequisites.

New York and Texas require sponsors to register individually with their states as continuing professional education sponsors; the NYU School of Professional Studies is a registered sponsor in the State of New York (Sponsor ID# 000493) and in the State of Texas (Sponsor ID# 000439).

A certificate of attendance is given to each registrant and validated upon completion of the program. For questions concerning credit hours or approvals, please call **212-992-3320** or email **[sps.tax@nyu.edu](mailto:sps.tax@nyu.edu)**.

# TAX CONFERENCES IN JULY

## ACCESSIBILITY NEEDS

Participants who have accessibility needs are advised to email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) or to call the Department of Finance and Law Programs at **212-992-3320** by June 28, 2019 to indicate their particular requirement(s).

## SPONSORSHIP AND EXHIBIT OPPORTUNITIES

For information on becoming a Tax Conference Sponsor or exhibiting at the Conferences, please contact Kathleen Costello at **212-992-3320** or [kathleen.costello@nyu.edu](mailto:kathleen.costello@nyu.edu).

## ONLINE REGISTRATION

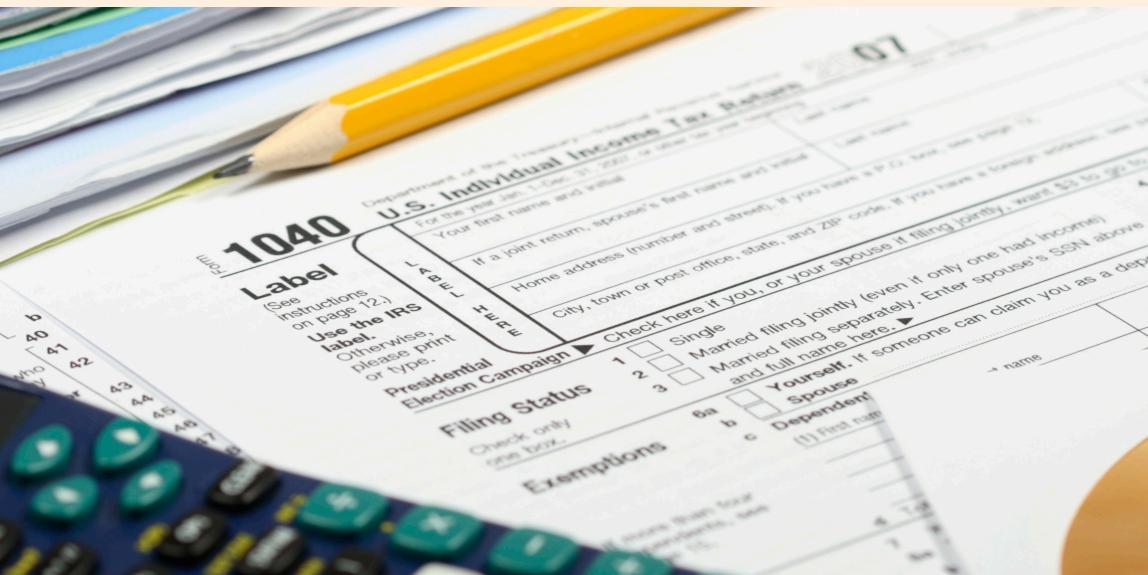
- Visit [sps.nyu.edu/sumtax](https://sps.nyu.edu/sumtax)
- Highly recommended for fastest response
- Automated email confirmation will be sent to the email address provided to the NYU School of Professional Studies at the time of registration
- Please use an individual email address for each registrant
- Major credit cards accepted: American Express®, Discover®, MasterCard®, and Visa®

## OTHER REGISTRATION OPTIONS

**Mail:** To register by mail, complete the registration form, and return it with a check or money order payable to New York University, and mail to the address below. Payment must accompany the registration form. An email confirmation of registration will be sent to the email address provided to the NYU School of Professional Studies. Fill out a separate form for each registration. All registrations sent by mail must be received by 12 noon (EDT) on Thursday, July 11, 2019. Send to: NYU School of Professional Studies Budget Office, New York University, 7 East 12th Street, 12th Floor, New York, NY 10003, Attention: 2019 Tax Conferences in July.

**Onsite:** To register onsite, visit the NYU School of Professional Studies Registration Desk at The Westin New York beginning at 8 a.m. on Mon.-Fri. July 15-26, 2019. You may pay by check, money order, or credit card, and if paying by credit card, you will be required to self-register at one of the available kiosks. For faster service, attendees should register in advance online at [sps.nyu.edu/sumtax](https://sps.nyu.edu/sumtax). **Note:** Each person attending the 2019 Tax Conferences in July must register individually by using a separate form, or in a separate online registration session. Sharing registrations is NOT permitted. Only registered attendees are eligible to receive continuing education credits. Credit card payments can only be accepted through the online payment portal. Faxed registrations are not accepted, nor are wire transfers as a form of payment.

For further information regarding administrative policies, such as complaints and refunds, or for help registering, please contact Conference administrators at **212-992-3320** or [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu).



## REGISTRATION FORM

**Online:** [sps.nyu.edu/sumtax](http://sps.nyu.edu/sumtax)

**Mail To:** NYU School of Professional Studies Budget Office  
New York University  
7 East 12th Street, 12th Floor  
New York, NY 10003  
Attention: 2019 Tax Conferences in July

- Intro. to International Taxation for **\$1,325**       Intro. to Partnerships Taxation for **\$1,325**
- Advanced International Taxation for **\$995**       Advanced Subchapter S for **\$995**
- Intro. to Trusts and Estates for **\$1,325**       State and Local Tax Forum for **\$995**
- Advanced Trusts and Estates for **\$995**

### PRINTED COURSE MATERIALS—Extra Option for an Additional Fee

We are going green; to help defray costs, printed materials are available for an additional \$195 per conference. Check here if you want a printed copy of the materials and include the \$195 fee.

**Printed Materials for \$195 x \_\_\_\_ Conference(s)**

*Included in the conference fee, registrants will be provided access to download and/or print the course materials prior to the Conference and also will receive a USB flash drive at the time of check-in containing the course materials.*

*Print or type clearly. This information will appear on the attendee list and on your badge. (Emails will not be publicized.)*

Name: \_\_\_\_\_

Firm: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Business Phone: \_\_\_\_\_

Email\*: \_\_\_\_\_

*(\*Email is required—registration confirmations are sent via email.)*

I am a/n  CPA  ATTORNEY  EA  OTHER

I require  CLE Credit  CPE Credit

FOR CLE ONLY: For which state(s) is CLE credit being requested? State: \_\_\_\_\_

# TAX CONFERENCES IN JULY

## CAN'T ATTEND

If you are unable to attend the Conferences but would like to receive a copy of the course materials (on a USB flash drive), please send your request to NYU School of Professional Studies, Tax Conferences in July Course Materials Orders, 11 West 42nd Street, Suite 422, New York, NY 10036; call **212-992-3320**; or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to reserve your copy by July 11, 2019, after which fulfillment cannot be guaranteed. The price for each set of materials is \$195. There is no additional charge for shipping and handling in the continental US; please add an additional \$20 when shipping orders outside the continental US. Please make check or money order payable to New York University, or email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu) to learn how to pay by credit card. Materials are mailed at the conclusion of the Tax Conferences in July.

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Firm: \_\_\_\_\_

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### PLEASE SEND ME COURSE MATERIALS FOR THE FOLLOWING:

- |   |  |
|---|--|
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| <input type="checkbox"/> Advanced International Taxation for \$195  | <input type="checkbox"/> Advanced Subchapter S for \$195           |
| <input type="checkbox"/> Intro. to Trusts and Estates for \$195     | <input type="checkbox"/> State and Local Tax Forum for \$195       |
| <input type="checkbox"/> Advanced Trusts and Estates for \$195      |  |





# TAX CONFERENCES IN JULY

**JULY 15-26, 2019**

**THE WESTIN NEW YORK AT TIMES SQUARE  
NEW YORK, NY**

Seven individual conferences.  
Check inside to see if one is right for you.

INTRODUCTION TO INTERNATIONAL TAXATION	JULY 15-17, 2019
ADVANCED INTERNATIONAL TAXATION	JULY 18-19, 2019
INTRODUCTION TO TRUSTS AND ESTATES	JULY 15-17, 2019
ADVANCED TRUSTS AND ESTATES	JULY 18-19, 2019
INTRODUCTION TO PARTNERSHIPS TAXATION	JULY 22-24, 2019
ADVANCED SUBCHAPTER S	JULY 25-26, 2019
STATE AND LOCAL TAX FORUM	JULY 24-25, 2019

For more information, call **212-992-3320**  
visit [sps.nyu.edu/sumtax](https://sps.nyu.edu/sumtax)  
email [sps.tax@nyu.edu](mailto:sps.tax@nyu.edu)

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