

# Handling New York Audits and Appeals

*Strategies to Pursue / Traps to Avoid*

**Thursday, November 13, 2013**

The Desmond Hotel and Conference Center  
660 Albany Shaker Road, Albany, NY  
8 - 10:30 a.m.

*2 hours of CPE and CLE credit will be available.*

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# Handling New York Audits and Appeals: *Strategies to Pursue / Traps to Avoid*

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Join us to learn what every business and tax practitioner needs to know about representing taxpayers in the New York State tax audits and appeal process.

We'll be joined by special guest **Kevin R. Law**, director of the Tax Department's BCMS Unit.

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Registration and continental breakfast begin at 8 a.m.  
2 hours of CPE and CLE credit will be available.

**Who should attend:** CPAs, CEOs, CFOs, COOs, corporate counsel, and tax and financial advisors

**Register today**

**Online:** [www.hodgsonruss.com/events](http://www.hodgsonruss.com/events)

Or RSVP by **November 7** to Courtney Pfeffer

**E-mail:** [cpfeffer@hodgsonruss.com](mailto:cpfeffer@hodgsonruss.com) **Phone:** 716.848.1593



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## Program Description

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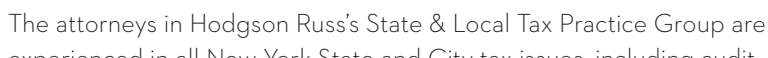
The New York State Department of Taxation and Finance is currently engaged in aggressive audit and enforcement efforts involving sales tax, corporate tax, residency, and withholding. Handling one of these audits is more art than science and requires an understanding of the substantive issues as well as the nuances of practice and procedure. In this two-hour program, you will learn how to navigate your client through the audit and appeals process from attorneys who are at the front lines in these types of cases. You will also have the unique opportunity to hear from Kevin R. Law, director of New York's Bureau of Conciliation and Mediation Services. Don't miss this opportunity to better understand what goes on when you or your client gets audited.

**Topics to include:** Handling a tax audit, understanding the BCMS process, litigating before the Division of Tax Appeals, and traps for the unwary

### ABOUT HODGSON RUSS

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The attorneys in Hodgson Russ's State & Local Tax Practice Group are experienced in all New York State and City tax issues, including audit and assessment defense, business incentives, business succession planning, corporate structuring, income tax, energy taxation, litigation, lobbying, negotiations, and sales tax, and are well versed in multistate, international, and cross-border tax matters. In the past 10 years, when litigation was required, our attorneys won approximately 80 percent of the cases we've litigated in the Division of Tax Appeals and New York courts—a staggering figure in light of the statistic that taxpayers prevailed in less than 27 percent of all cases across New York State in the same time period.

Hodgson Russ has been awarded prestigious "Best Law Firm" rankings by *Best Lawyers/U.S. News & World Report* in the categories of National Tier 2 Litigation – Tax, Metropolitan Tier 1 Tax, and Metropolitan Tier 2 Litigation – Tax.

*This seminar and associated material are for informational purposes only and do not constitute the provision of legal advice or the rendering of legal services. The content of the seminar and associated material should not be used to advise others.*

# SPEAKERS



**Jennifer M. Boll** focuses her practice on corporate, tax, and estate and business succession planning matters. She advises privately held companies and individuals with respect to corporate and tax matters, including mergers and acquisitions, real estate, financial transactions, and complex trust and estate matters. In addition to her practice, Ms. Boll is a lecturer for the Masters in Taxation Program at the University at Albany, where she teaches courses on federal, state, and interstate taxation. She is also an adjunct professor at Albany Law School, where she teaches courses on corporate tax and estate planning.



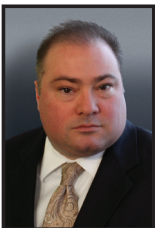
**Thomas J. Collura** counsels privately held companies and their owners concerning a wide range of business and tax matters, including choice of entity; mergers, acquisitions, sales, and recapitalizations; and business succession matters. He also represents business owners, entrepreneurs, executives, and high-net-worth individuals concerning tax and estate planning matters. Mr. Collura counsels individual and corporate fiduciaries concerning trust and estate administration matters, with a particular focus on complex tax compliance and contested fiduciary accounting proceedings. He is a lecturer and coordinator of the Masters in Taxation Program at the University at Albany, where he teaches courses on partnership taxation, estate and gift taxation, tax planning, and tax research.



**William J. Comiskey** represents clients facing government investigations or prosecutions involving alleged fraud or misconduct, including the representation of taxpayers involved in state tax litigation, the representation of physicians and CPAs involved in licensing or disciplinary matters, and the representation of health care providers under investigation by New York State's Office of the Attorney General and Office of the Medicaid Inspector General. Mr. Comiskey has held top-level government positions with state agencies responsible for tax enforcement and for investigating and prosecuting health care fraud, physician misconduct, complex financial fraud, and official misconduct. Prior to joining Hodgson Russ, Mr. Comiskey was the deputy commissioner for tax enforcement at the NYS Department of Taxation and Finance.



**Arielle R. Doolittle** is a law clerk in Hodgson Russ's State & Local Tax Practice Group. Ms. Doolittle assists the firm's state and local tax attorneys with all aspects of New York State and local tax matters, including planning, civil tax controversy, and criminal tax controversy. Subject matter areas in which she works include personal income, franchise, and sales and use taxes. Prior to joining Hodgson Russ, Ms. Doolittle was a law clerk at the New York State Division of Tax Appeals and Tax Appeals Tribunal.



**Kevin R. Law** is the director of the Bureau of Conciliation and Mediation Services of the New York State Department of Taxation and Finance. Mr. Law began his career at the New York State Department of Taxation and Finance in 1997 in the Litigation Section of the Office of Counsel, where he held progressively responsible attorney positions litigating every tax type, with a primary emphasis on personal income tax and corporate franchise tax cases. Prior to such time, he was an assistant counsel at the New York State Tax Appeals Tribunal, where he drafted decisions for the Tax Appeals Tribunal. While in law school, he also clerked at the New York State Tax Appeals Tribunal.