

ADVANCED SUBCHAPTER S

JULY 21-22, 2022

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

FINANCE AND TAXATION PROGRAMS

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

Day 1

8 a.m.

REGISTRATION AND DISTRIBUTION OF MATERIALS

8:30 a.m.

WELCOME REMARKS

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

8:45 – 10:15 a.m.

ENTITY CLASSIFICATION - THE CHECK-THE-BOX REGULATIONS REVISITED

This session explores entity classification under the check-the-box regulations, including developments in the law, limitations under the regulations, flexibility and planning opportunities created by the regulations, traps that exist for the unwary, and practical guidance for tax advisers.

Larry J. Brant, Esq., *Shareholder, Foster Garvey PC, Portland, OR*

10:15– 10:30 a.m. **REFRESHMENT BREAK**

10:30 a.m.-12 p.m.

SHAREHOLDERS AGREEMENTS INVOLVING S CORPORATIONS

Description

Description

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

12 – 1:15 p.m. **LUNCH RECESS**

1:15 – 2:45 p.m.

STATE AND LOCAL INCOME TAXATION OF PASS THRU ENTITIES

Description

Description

Mitchell A. Newmark, Esq., *Partner, Blank Rome, New York, NY*

Eugene J. Gibilaro, Esq., *Of Counsel, Blank Rome, Tampa, FL*

2:45– 3 p.m. **REFRESHMENT BREAK**

3 –4:30 p.m.

STRUCTURING MERGERS, ACQUISITIONS, PRIVATE EQUITY RECAPS, AND DeSPAC TRANSACTIONS

Description

Description

Drew Hermiller, Esq., *Senior Associate, Nelson Mullins Riley & Scarborough, Charleston, SC*

Chip Gray, Esq., *Senior Associate, Nelson Mullins Riley & Scarborough, Orlando, FL*

Day 2

8:45-10:15 a.m.

EVALUATING THE ESTATE PLANNING ALTERNATIVES FOR PASSING ON THE BUSINESS TO KEY EMPLOYEES

Description

Description

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

Jerome M. Hesch, Esq., *Counsel, Meltzer, Lippe, Goldstein & Breitstone, Boca Raton, FL*

10:15– 10:30 a.m. **REFRESHMENT BREAK**

10:30 a.m.-12 p.m.

BIDEN'S BUILD BACK AMERICA TAX PROPOSALS

Description

Description

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

12 – 1:15 p.m. **LUNCH RECESS**

1:15 – 3 p.m.

TAX FREE EXCHANGES AND ALTERNATIVES

Description

Description

Terence Floyd Cuff, Esq., *Of Counsel, Loeb & Loeb, Los Angeles, CA*

3—3:15 p.m. **REFRESHMENT BREAK**

3:15 –4:30 p.m.

A PRIMER ON INTERNATIONAL INFORMATION RETURNS: BASIC FILING OBLIGATIONS, PENALTIES, AND PATHWAYS TO COMPLIANCE FOR THE NON-COMPLIANT TAXPAYER

Description

Description

Michael Sardar, Esq., *Partner, Kostelanetz & Fink, New York, NY*