

# 2026 TAXRAPP AGENDA

New York Law School  
185 West Broadway  
Wednesday, October 14

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| <b>Check-in and Continental Breakfast (Event Center)</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 9:30-10:30  |
| <b>Welcome and Commissioner's Remarks (Event Center)</b><br>Department of Finance Commissioner Richard Lee                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | 10:30-11:00 |
| <b>Tax Audit and Enforcement Updates (Event Center)</b><br>Department of Finance tax audit officials will discuss best practices and strategies to efficiently identify and resolve audit issues, including the most effective way to escalate disagreements. Panelists include Cesar Bencosme, Akeem Ayinde, Peter Hull-Guzman, Ira Elias, and Colette Zhuravsky. (1 CLE credit) (1 CPE Credit)                                                                                                                                                                                                                                                                                                                                                | 11:00-12:00 |
| <b>Break</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 12:00-1:00  |
| <b>Option A: REUC Regulatory Changes (Auditorium)</b><br>Real Estate of Utility Corporation properties, or "REUCs," consist of specialized structures and equipment that are positioned within areas of land not aligned to tax lots. Generators, pipes, fiber optic cables, and railroad equipment are examples of the diverse properties that make up REUCs. To account for the unique characteristics of these properties, an amendment to DOF's Real Property Income and Expense rules was published on July 22, 2026. This panel will discuss the regulatory changes, including a new location reporting requirement for REUC owners. Panelists include Mike Smilowitz, Eleni Spentzouris, and Lance Abrams. (1 CLE credit) (1 CPE credit) | 1:00-2:00   |
| <b>Option B: NYC Income and Excise Tax: Legislation, Litigation, and Assorted Legal Issues (Event Center)</b><br>A panel of experts will lead a discussion of legislative changes, including NYC's decoupling from parts of the federal One Big Beautiful Bill Act, recent case law developments, and other updates of interest to SALT practitioners. Panelists include Kate Trachtenberg, Stanislav Timerman, and Matthew Penfold. (1 CLE credit) (1 CPE credit)                                                                                                                                                                                                                                                                              | 1:00-2:00   |
| <b>Option A: Taxpayer Advocate Problem Solving and NYS Business Tax Guidance (Event Center)</b><br>Join the IRS Taxpayer Advocate Service, NYS Office of the Taxpayer Rights Advocate, and the NYC Office of the Taxpayer Advocate for important updates to help you and your clients. This year, NYS will provide in-depth guidance for business tax preparers on what to do when clients receive tax bills or requests for information, how to protest department notices, taxpayer rights and responsibilities during an audit, and other helpful topics. Panelists include Robin Lee, Tara Krieger, Betzaida Bailey, and Christopher Meislahn. (1 CLE credit) (1 CPE credit)                                                                | 2:00-3:00   |
| <b>Option B: Property Assessment Methodology Updates (Auditorium)</b><br>Accurately measuring a building's square footage is a critical step in determining its assessed value for property tax purposes. The Department of Finance has enhanced its methodology for measuring buildings. This panel will introduce these enhancements and discuss how they inform property valuation. While applicable across all property types, this topic is especially relevant to cooperatives and condominiums, an area where disputes over building square footage most frequently arise. Panelists include Angel Adhikari, Lance Abrams, Rose Horton, and Nachéz Saunders-Mitchell. (1 CPE credit)                                                     | 2:00-3:00   |