Tax Representatives and Practitioners Program

THE NEW YORK CITY
DEPARTMENT OF FINANCE

TAX
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2019

Department of Finance

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The New York City Department of Finance
Tax Representatives and Practitioners Program

OCTOBER 31, 2019

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2019 TAXRAPP AGENDA

REGISTRATION AND BREAKFAST — 8:30–9:00
Diana Beinart, Esq.
Deputy Commissioner and General Counsel

WELCOME AND OPENING REMARKS
Jacques Jiha, Ph.D.
Commissioner, New York City Department of Finance
Michael Schmidt
Commissioner, New York State Department of Taxation and Finance

PANEL I — 9:30–11:00
Tax Audit Potpourri:
Everything practitioners need to know about the audit process and the latest guidance on the implementation of federal and state corporate tax reform

PANEL II — 11:00–11:50
RPTT for Real People:
Tips for representing clients who must pay the real property transfer tax

PANEL III — 11:00–11:50
Important Developments in State and Local Tax Cases:
The latest news and updates on cases relevant to you

LUNCH AND KEYNOTE ADDRESS — 12:00–1:30
Chris Ragan
Managing Partner, Gartner Consulting
2020 Vision and Beyond: How Technology Is Transforming Taxation and Revenue

PANEL IV — 1:40–2:30
Current Trends in New York Sales and Personal Income Taxes:
A discussion of personal income tax issues related to New York City residency, domiciliary matters, and more

PANEL V — 1:40–2:30
Ethical Issues for Tax Practitioners:
A look at the ethical issues facing practitioners as they represent their clients in matters of local, state, and federal taxation

NETWORKING OPPORTUNITY — 2:30–3:00

PANEL VI — 3:00–4:00
Practitioner and Customer Services:
How the Department of Finance is working to serve you better

PANEL VII — 3:00–4:00
Tax Tips for Small Business Taxpayers:
Critical issues for small business taxpayers, including the collection and reporting of sales tax and the importance of record keeping

LETTER FROM COMMISSIONER JIHA

JACQUES JIHA, PH.D.
Commissioner,
New York City
Department of Finance

Dear TaxRAPP Guests,

On behalf of the New York City Department of Finance, it is my pleasure to welcome you to TaxRAPP 2019.

For the fifth year of the Tax Representatives and Practitioners Program, we have made some changes, including a new, larger venue and the opportunity for you to attend breakout sessions relevant to your practice and interests throughout the day. This new format is in response to feedback from past attendees; your feedback today will assist us in continuing to expand and enhance TaxRAPP to better serve the practitioner community in the future.

This year saw a number of big changes in the way the Department of Finance serves the practitioner community. We launched the *Business Tax Practitioner Newsletter* to provide you with updates on City policies and DOF initiatives that affect how you serve your clients. In addition to notifying you of newly published guidance and memoranda, as well as important changes to city and state tax laws, the newsletter provides you with the opportunity to submit questions which can be featured in future editions. We hope that you enjoy the newsletter and share it widely with your colleagues.

Over the past year, the Department of Finance has introduced a number of other new initiatives to better serve you—and to help you better serve your clients. We will discuss several of those initiatives today, including the new business tax contact center that has helped more than three thousand customers access the information that they need.

As we continue to launch new services and implement new technologies to make it easier than ever to work with the Department of Finance, we will need your continued support and partnership. We value your feedback, and if there is more that we could or should be doing to help you, please do not hesitate to share your thoughts.

This is your day, and we hope you will take advantage of the opportunity to meet key Department of Finance staff, network with your colleagues, and benefit from the wisdom of more than two dozen tax professionals and experts from the public and private sectors. We have tried to have something of interest to everyone, including a terrific keynote speaker and a wide range of topics for discussion.

Thank you for taking the time to be with us today, and for continuing to support TaxRAPP. We wish you a productive day, and we hope to see you again next year.

Sincerely,

Jacques Jiha, Ph.D.
Commissioner

W E L C O M E & O P E N I N G R E M A R K S

JACQUES JIHA, PH.D.
Commissioner,
New York City
Department of Finance

Jacques Jiha was appointed commissioner of the New York City Department of Finance by Mayor Bill de Blasio on April 8, 2014. In this role, Commissioner Jiha is responsible for leading an agency that collects more than $40 billion annually in revenue for the city and assesses over 1.1 million properties with a total combined value of $1.3 trillion. Dr. Jiha also serves as interim chair and CEO of the New York City Taxi and Limousine Commission.

Commissioner Jiha and his team have introduced a culture of continuous improvement to the Department of Finance. Of particular focus has been the agency's use of technology and process re-engineering, as the Department of Finance has evolved from a data-rich to a data-driven organization which utilizes sophisticated data analytics and artificial intelligence, in particular cognitive and machine learning, to mitigate operational risks, reduce inefficiencies, and make better decisions.

Under Commissioner Jiha's leadership, the City has reformed and modernized its corporate tax laws by merging its banking corporation tax into the general corporation tax and adopting unitary combined reporting and market sourcing rules. Other major initiatives undertaken by the Department of Finance during this time include the launch of a new business tax system and a new property tax system; the mass data collection of building characteristics using machine learning algorithms on LIDAR (light detection and ranging) and imagery data; the introduction of streetscape and other technology to assess properties more efficiently and with greater accuracy; the deployment of artificial intelligence to identify potential audit candidates; and, currently in development, the use of machine learning algorithms to detect patterns of illegal activity and stop deed fraud before it starts.

Commissioner Jiha has led the transformation of the Department of Finance into a dynamic, forward-looking, and customer-centric agency. Since 2014, DOF has introduced many new services for its customers, including a full-service call center, new online property and business tax systems, the award-winning parking ticket Pay or Dispute mobile app, and the offices of the Taxpayer Advocate and Parking Summons Advocate, which help customers who have not been able to resolve their issues through regular DOF channels.

Prior to becoming commissioner of the Department of Finance, Dr. Jiha was the chief operating officer and chief financial officer of Earl G. Graves, Ltd. Previously, he served as deputy comptroller for pension investment and public finance and chief investment officer in the Office of the New York State Comptroller. Prior to his work for the state comptroller's office, Dr. Jiha served as Nassau County's deputy comptroller for audits and finances. He also worked for the New York City Office of the Comptroller, first as chief economist and later as deputy comptroller for budget. Earlier in his career, Commissioner Jiha served as executive director of the New York State Legislative Tax Study Commission and as principal economist for the New York State Assembly Committee on Ways and Means.

Commissioner Jiha has served on a number of government and not-for-profit boards, including the Ronald McDonald House of New York and Public Health Solutions. He served as a member of the Investment Advisory Committee of the New York Common Retirement Fund and as secretary of the board of the New York State Dormitory Authority, one the largest issuers of municipal debt in the country.

Commissioner Jiha holds a Ph.D. and a master's degree in economics from the New School for Social Research and a bachelor's degree in economics from Fordham University.

MICHAEL SCHMIDT
Commissioner,
New York State
Department of Taxation and Finance

Michael Schmidt is the commissioner of the New York State Department of Taxation and Finance. He most recently served as senior economic advisor to the governor, where he oversaw several economic policy initiatives, including the state's response to the 2017 federal tax legislation. He previously served as deputy secretary for economic development, leading policy and operations for 12 state agencies and authorities. Commissioner Schmidt has also served as an economic policy advisor to Secretary of State Hillary Clinton, a policy analyst in the Office of Domestic Finance at the U.S. Department of the Treasury, and a senior financial analyst at the Yale Investments Office. Commissioner Schmidt is a graduate of Yale College and Yale Law School.

Master of Ceremonies

DIANA BEINART
Deputy Commissioner and General Counsel,
New York City
Department of Finance

Diana Beinart is deputy commissioner and general counsel for the New York City Department of Finance. She is an experienced tax lawyer and CPA whose previous work included representing individuals charged with tax crimes in federal court and resolving tax controversies and audits before the Internal Revenue Service.

Before joining the Department of Finance, Diana served as special assistant to the president and as an associate counsel in the White House Counsel's Office, where she managed the vetting process for all Senate-confirmed presidential appointments, including cabinet secretaries, ambassadors, and Supreme Court justices. She was the president's sole tax counsel representing the Executive Office of the President in legal and tax policy issues with several federal agencies. Prior to that, she served as a prosecutor in the Department of Justice's Tax Division, where she led grand jury investigations and tried individuals charged with tax crimes and conspiracies.

Diana graduated magna cum laude from the University of Maryland, College Park, with a Bachelor of Science in accounting, and from Columbia Law School, where she was a Harlan Fiske Stone Scholar.

Tax Audit Potpourri

The panel will address a compendium of important issues in city and state taxation—including those arising under the 2015 corporate tax reform and proposed New York State Department of Taxation and Finance regulations—as well as the impact of the 2017 federal tax reform provisions governing GILTI on New York business taxes. The experts will examine the proposed state regulations and New York City's process of establishing conformity or distinguishing city regulations where necessary.

The panel will also address common practitioner issues such as the new "amended over audit" process for quality assurance in the handling of amended returns; how to address legal questions that arise during an audit; Department of Finance principles with regard to the application of "inconsistent tax positions"; and how DOF ensures consistency and transparency for the practitioner community.

Moderator:

- Harry Leonard, Esq.

Panelists:

- Sanjeev Aggarwal
- Ted Tourian, Esq.
- Ira S. Elias
- Andrew Eisner, Esq.
- Leah Robinson, Esq.
- Richard Genetelli

PANELIST BIOGRAPHIES

Panel One

HARRY LEONARD

Deputy Commissioner, Tax Audit & Enforcement
New York City
Department of Finance

A tax practitioner with more than 35 years of corporate and professional services experience, ***Harry Leonard*** was appointed deputy commissioner of the New York City Department of Finance's Tax Audit & Enforcement Division in January 2015. He previously served as assistant commissioner of the Office of Tax Audit.

Harry's areas of expertise include state and local taxation, multi-state strategic planning, mergers and acquisitions, audit defense, and financial accounting. He served in various senior capacities for Prudential Securities, Deloitte & Touche, the Mocatta Group, Citigroup, and Bear Stearns/JP Morgan Chase. Harry has held senior leadership roles in the Securities Industry Association, the New York Bankers Association, the Business Council of New York State, the Partnership for New York City, and the Council on State Taxation. He has also served as president of the Board of Education of the Lynbrook Union Free School District, and in leadership roles for various other civic and charitable organizations.

SANJEEV AGGARWAL

Assistant Director,
Tax Audit & Enforcement Division, Business Income Tax Unit
New York City
Department of Finance

Sanjeev Aggarwal is an assistant director in the Department of Finance's Field Audit, Business Income Tax Unit. He is responsible for conducting large corporate audits. Sanjeev's duties also include verifying and approving all refunds for the Audit Division, as well as verifying taxpayers' compliance in reporting federal and state changes. Sanjeev is a certified public accountant and holds a Bachelor of Science degree with a double major in accounting and finance from New York University Stern School of Business.

PANELIST BIOGRAPHIES

Panel One

TED TOURIAN
Senior Legal Advisor,
Tax Audit & Enforcement Division
New York City
Department of Finance

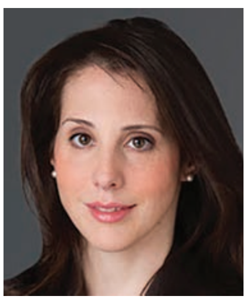
Ted Tourian is the senior legal advisor for the New York City Department of Finance's Tax Audit and Enforcement Division, where he provides legal support to audit staff on substantive issues concerning apportionment and other tax matters. He started his career at the California Franchise Tax Board's Multistate Tax Law Bureau. At FTB, Ted practiced before the Board of Equalization and authored many important rulings. He earned his Bachelor of Commerce at the University of Toronto, a Bachelor of Laws from Osgoode Hall Law School, York University, and an LL.M. in Taxation from Loyola Law School in Los Angeles. He is licensed in both New York and California.

IRA S. ELIAS
Director,
Business Income Taxes,
Tax Audit and Enforcement Division
New York City
Department of Finance

Ira S. Elias is a director in the Department of Finance's Audit Division. He has over 30 years' experience in the Business Income Tax Unit. He oversees an audit staff responsible for conducting corporate tax audits of all industries. Ira's duties include meeting with taxpayers to clarify issues, resolve differences, provide technical assistance, respect and protect taxpayers' rights, and coordinate the progression of cases in a timely manner. Ira is a certified public accountant and earned his Bachelor of Science degree with a major in accounting from CUNY Brooklyn College.

ANDREW EISNER
Director, Tax Law Division
New York City
Department of Finance

Andrew Eisner joined the New York City Department of Finance in 1983 and is now the director of the Tax Law Division, which is responsible for the drafting of legislation, regulations, letter rulings, and guidance related to New York City's business and excise taxes. Andrew received his J.D. and LL.M. in Taxation from New York University School of Law.



LEAH SAMIT ROBINSON
Partner, Mayer Brown

Leah Samit Robinson leads Mayer Brown's State & Local Tax group and is a member of the Tax Transactions & Consulting practice. A partner in the firm's New York office, she advises public and private business entities on state and local tax planning, controversy, and litigation. She provides national and state tax strategy and audit assistance for clients on a full range of tax matters, including nexus, combination and apportionment, and net operating loss issues. Leah regularly advises on the sales tax characterization of goods and services, with a particular focus on digital services and software as a service.

RICHARD GENETELLI
President,
The Genetelli
Consulting Group

Genetelli Consulting Group President ***Richard Genetelli*** teaches undergraduate and graduate courses at Pace University's Lubin School of Business and is a frequent lecturer on campuses across the country. He testifies as an expert witness on behalf of taxpayers litigating state and local tax issues and regularly speaks before the Tax Executives Institute, Committee on State Taxation, New York State Society of Certified Public Accountants, American Institute of Certified Public Accountants, New York University, and the Business Council of New York State.

An expert in his field, Richard has published many articles on state and local taxation. His firm addresses state and local taxes in all 50 states, including corporate income and franchise, sales and use, personal income, gross receipts, business license, property, realty transfer, payroll, and estate and gift.

PANEL TWO

RPTT for Real People

Every year the Department of Finance receives nearly 100,000 real property transfer tax returns and records an average of 500,000 property-related documents. Most of these transfers are undertaken by ordinary New Yorkers. This panel will explore some of the legal issues practitioners face when advising clients about how the RPTT applies to their real property transfers. It will also highlight recent changes to the mechanics of filing RPTT returns, and other tips for representing clients.

Moderator:

- Kate Trachtenberg, Esq.

Panelists:

- Hanan Sourial
- Colette McCain-Jacques

PANELIST BIOGRAPHIES

Panel Two

KATE TRACHTENBERG
Deputy Director, Tax Advocacy and Resolution Unit New York City Department of Finance

Kate Trachtenberg began her career with the Department of Finance as a tax litigator in 1992, after five years of private practice in the field of commercial litigation. She became deputy director of the Tax Advocacy and Resolution Unit in 1997 and continues to supervise the team of tax attorneys that represents the agency before the Conciliation Bureau. Kate also serves as counsel to the Audit Division and has taught various courses through the Continuing Legal Education program. A graduate of the Georgetown University Law Center, Kate was the law clerk to the chief administrative law judge at the Department of Housing and Urban Development.

HANAN SOURIAL
Assistant Director, Tax Audit and Enforcement Division, Real Property Transfer Tax Unit
New York City Department of Finance

Hanan Sourial is an assistant director in the Department of Finance's Real Property Transfer Tax Unit. Hanan joined the department in 1990, beginning her career as an auditor in the Operations Division. Under Hanan's management, new models have been developed to improve and increase the agency's audit selections, enabling her unit to close a record number of audit cases. Hanan ensures that audit examinations are always conducted in accordance with tax laws. Her responsibilities include residing in meetings and exit conferences with taxpayers or their representatives. She and her team work with various internal and external stakeholders to resolve audits.

COLETTE MCCAIN-JACQUES
First Deputy City Register, Division of Land Records
New York City Department of Finance

Colette McCain-Jacques serves as the first deputy city register for the Department of Finance's Land Records Division and the Office of the City Register. Colette has served the office for the past 32 years, since she began her career as a clerical aide and mortgage tax clerk. Colette works closely with the assistant commissioner to review and analyze policies and procedures with the goal of maximizing efficiency. In addition, she develops and manages special projects, such as creating an electronic version of the condominium application and digitizing the City's linen tax maps from 1960-2008. During her tenure with the Department of Finance, Colette has obtained a bachelor's degree in social science from the College of New Rochelle and a Master of Arts in education, curriculum, and special instruction from the University of Phoenix.

Important Developments in State and Local Tax Cases

Panelists:

- Carl Wohlleben, Esq.
- Pamela M. Capps, Esq.
- Kevin R. Harkins, Esq.

Leading city and state tax experts will discuss recent court decisions affecting state and local tax law, including how these important decisions are being interpreted and applied.

PANELIST BIOGRAPHIES

Panel Three

CARL WOHLLEBEN
Senior Tax Counsel, Tax and Advocacy Resolution New York City Department of Finance Legal Affairs Division

Carl Wohlleben joined the New York City Department of Finance as tax counsel in 2015. He frequently represents the department in tax controversies within the Conciliation Bureau. Carl previously served as a deputy attorney general in the New Jersey Office of the Attorney General, where he litigated state and local tax matters. Prior to that, he clerked with the Appellate Division of the Superior Court of New Jersey. Carl received a Bachelor of Arts, magna cum laude, from the University of Washington; a J.D., cum laude, from the Rutgers School of Law; and an Executive LL.M. (Tax), with distinction, from the Georgetown University Law Center, where he received the Thomas Bradbury Chetwood, S.J. Prize.

PAMELA M. CAPPS

Partner, Kramer Levin Naftalis & Frankel, LLP.

Pamela M. Capps advises clients with respect to all aspects of tax law, including the federal, state, and local tax aspects of structuring joint ventures, mergers and acquisitions, and other corporate transactions. In addition to her transactional practice, Pam represents clients in all types of tax controversies. As head of the firm's state and local practice group, Pam regularly advises clients on the state and local tax consequences of transactions as well as handling audits, administrative appeals, and other tax matters for a full range of clients, from high net worth individuals to public companies.

Pam received her J.D. from Columbia Law School, where she was a Harlan Fiske Stone Scholar, and a Bachelor of Science in Business Administration in accounting from Washington University in St. Louis.

KEVIN R. HARKINS

Senior Counsel, Tax & Bankruptcy Litigation Division
New York City Law Department

Kevin Harkins began his career with the New York City Law Department in 2014. He currently represents the New York City Department of Finance before the New York City Tax Appeals Tribunal, as well as in state court. Kevin previously served as an assistant attorney general in the New York State Attorney General's Office, where he litigated civil rights cases in federal court. Kevin began his legal career at Reed Smith LLP, where he worked in commercial and securities litigation. Kevin received a B.A. from the State University of New York at Albany where he majored in political science, and a J.D. from St. John's University School of Law, where he was a member of the *St. John's Law Review*.

2020 Vision and Beyond: How Technology Is Transforming Tax and Revenue

The world of technology is constantly changing and advancing at a pace that most governments and organizations struggle to match—the world of tax and revenue is no different. Chris Ragan will introduce and discuss how a number of high-profile ideas, and a few low-profile technologies, interact with the world of tax. Should these technologies be defended against, or harnessed to better deliver revenue? What is on the horizon for the present and possible future?

CHRIS RAGAN
Managing Partner,
Gartner Consulting

Chris Ragan is the managing partner for assessment, tax, and revenue in Gartner Consulting's worldwide practice. Looking beyond technology, Chris and his teams focus on helping clients envision, plan, and realize the benefits of harnessing the right people, processes, and technologies to achieve mission-critical business transformations. Working at all levels of government revenue cycles–national, state, provincial, and local–Chris provides leaders with objective, third-party advice about what works, what doesn't, and how to strategically plan for success.

Current Trends in New York Sales and Personal Income Taxes

Moderator:

- John Perotti

Panelists:

- Joel Stern
- Hamdi Fattah
- Gregory Franki
- Richard Graf
- Francis Leo

This panel will discuss personal income tax issues related to New York City residency and domiciliary matters. Panelists will provide important updates in the areas of sales and use tax related to the audit process, the *Wayfair* ruling, New York state electronic filing, and refunds.

PANELIST BIOGRAPHIES

Panel Four

JOHN PEROTTI
Senior Director
Personal Income and
Sales & Use Tax Units
Tax Audit and Enforcement
Division
New York City Department
of Finance

John Perotti has worked for the New York City Department of Finance since 1982. Upon being hired, he was assigned to the Sales and Use Tax Unit as a tax auditor. Shortly afterwards, he was promoted to supervisor in the "Big Ticket Unit." This unit focused on auditing taxpayers who sold expensive items such as jewelry, art, fur coats, et cetera and collected virtually no sales tax. At the end of the five-year project, which resulted in over 100 indictments, the unit had a significant impact on the way these industries conducted business in New York City. Currently, John is the senior director of the Metro Unit, overseeing more than 100 employees in the Sales and Use Tax Unit, as well as the Personal Income Tax Unit.

JOEL STERN
Director, Personal Income
Tax Unit
Tax Audit and Enforcement
Division
New York City Department
of Finance

Joel Stern has been with the Department of Finance for over 39 years. He has served as an auditor and supervisor in the Unincorporated Business Tax Unit and has been the director of the Metro Audit Group for 33 years. Prior to being appointed director, Joel was involved in the establishment of the non-resident audit program in 1984, when the program was established by agreement of the city and state.

HAMDI FATTAH
Director, Sales and Use Tax Unit,
Tax Audit and Enforcement Division
New York City Department of Finance

Hamdi Fattah started his career with the New York City Department of Finance in 1985 as a tax auditor and is currently the director of the Sales and Use Tax Unit. He oversees the audit process and provides technical information and guidance to staff. In addition, he is responsible for resolving complex audit and refund issues. During his career, Hamdi has conducted and supervised numerous civil and criminal sales tax audits. He has represented the city and state at various tax appeal hearings and has testified as an expert witness in numerous grand jury proceedings held by the Office of the New York State Attorney General and the various New York City district attorneys.

GREGORY FRANKI
Assistant Director,
Personal Income Tax Unit,
Tax Audit and Enforcement Division
New York City Department of Finance

Gregory Franki is an assistant director in the Department of Finance's Personal Income Tax Unit. He has been with the agency for over eight years and is responsible for overseeing multiple groups of auditors who conduct residency audits. Gregory holds a bachelor's degree in business administration with a major in accounting from Adelphi University.

PANELIST BIOGRAPHIES

Panel Four

RICHARD GRAF
Program Manager,
Transaction Tax
Field Audit
New York State
Department of Taxation
and Finance

Richard Graf is currently a program manager in the New York State Department of Taxation and Finance's Transaction Tax Field Audit Bureau. He started his career with the department 26 years ago as a field auditor in the Rochester District Office and has held numerous positions, including section head of the technical unit (handling law and policy issues) for the Transaction Tax Field Audit Bureau. He has also worked as section head for the Transaction Tax Field Audit correspondence and training units. Mr. Graf holds a B.S. in accounting from Florida International University.

FRANCIS LEO
Program Manager,
Income Franchise Field
Audit Bureau
New York State
Department of Taxation
and Finance

Francis Leo is section head of the New York State Department of Taxation and Finance's Income Franchise Field Audit Management Bureau. He has been with the department for 29 years, working in the Nonresident Unit of Field Audit Management for the past 16 years and previously with the Desk and Field units of the Audit Division. He is a graduate of Siena College.

Ethical Issues for Tax Practitioners

Panelists will discuss the ethical issues and challenges facing practitioners as they represent their clients in matters of local, state, and federal taxation. Topics include ethics rules and regulations, professional conduct, recent opinions and guidance, and more.

(Qualifies for 2 Ethics CLE credits)

Panelists:

- Karen Griffin, Esq.
- Michael Newmark, Esq.

PANELIST BIOGRAPHIES

Panel Five

KAREN GRIFFIN
Senior Counsel
New York City Corporation Counsel

Karen Griffin is the professional responsibility and ethics counsel for the New York City Law Department's Office of the Corporation Counsel, where she has worked since 1995. She is in the Legal Counsel Division and is responsible for counseling and training City attorneys in a wide array of legal ethics and professional responsibility matters. Karen is the chair of the Law Department's Committee on Professional Responsibility and Ethics and served on the New York City Bar Association's Committee on Professional Ethics from 2012 to 2016. Prior to her current role, Karen was a member of the Law Department's Appeals Division and its Tax & Bankruptcy Litigation Division. In 1998, she was a recipient of the New York City Bar Association's Municipal Affairs Award for outstanding achievement as an assistant corporation counsel.

MICHAEL NEWMARK
Director, Tax and Advocacy Resolution
New York City Department of Finance Legal Affairs Division

Michael Newmark is the director of the Tax Advocacy and Resolution Unit in the Department of Finance's Legal Affairs Division. He previously served as director of the department's Litigation Unit. Prior to joining DOF, Michael was an assistant vice president at Merrill Lynch and a tax attorney with Deloitte & Touche. He received his J.D. from St John's University Law School and a B.S. in accounting from Hunter College.

PANEL SIX

Practitioner and Customer Services

The Department of Finance is committed to providing practitioners with exceptional customer service. From filing and payment processing issues, to mobile device enhancements and business tax system upgrades, our goal is to bring our services to you. This panel will provide you with tips on how to streamline your interactions with us to better serve your clients. We will also introduce new programs and initiatives to enhance the services the agency provides to all New Yorkers.

Moderator:

- Jeffrey Shear

Panelists:

- Roger Blaine, Esq.
- Lani M'cleod

PANELIST BIOGRAPHIES

Panel Six

JEFFREY SHEAR
Deputy Commissioner, Taxpayer Services and Operations
New York City Department of Finance

Jeffrey Shear has worked in operations management for the City of New York for more than 30 years. As the Department of Finance's deputy commissioner of Treasury and Payment Services, Jeff is responsible for overseeing the Payment Operations, Collections, Citywide Payments Services and Standards, Land Records, Parking Summons Adjudication, and Treasury divisions.

Jeff began his career with DOF in 1985, working for the Audit and Enforcement Division and later serving as chief of staff to the first deputy commissioner and as deputy assistant commissioner for the Collections Division, which assumed responsibility for several other units under Jeff's leadership. Before returning to the department in 2014, Jeff worked at the New York City Department of Education, where he oversaw the infrastructure of the city's 1,200 school buildings, including a $500 million effort to build science labs in high schools. He holds a B.A. in government and his writing has been published in *Government Finance Review*.

Prior to joining Hutton and Solomon in 1995, ***Roger Blaine*** had been with a major accounting firm and a law firm where his practice concentrated on federal taxation. Since joining Hutton and Solomon, he has concentrated in the area of state and local tax matters. Roger has appeared before various government agencies and has litigated federal, state, and city tax matters. He has lectured for various organizations in the area of state and local taxation. He is a member of the State and Local Tax Committee of the New York State Society of Certified Public Accountants, the Tax Committee of the American Bar Association, and the Multi-State & Local Taxation Committee.

ROGER BLAINE
Hutton and Solomon

Lani M'cleod serves as director of business analysis for the Department of Finance's Business Tax System, coordinating and communicating with DOF divisions on the implementation of system enhancements, identification of requirements, testing, and performance reporting. Lani has been with the Department of Finance for more than eight years and has served in various project management and analytical roles. Lani researches business operations, analyzes the data generated and used by those operations, and designs and delivers concrete solutions. Her experience traverses the areas of payment operations, policy analysis, and IT project management. Lani holds a data science master's degree from New York University and a bachelor's degree in business administration from Boston University.

LANI M'CLEOD
Director, Business Analysis, Business Tax Systems Modernization
New York City Department of Finance

PANEL SEVEN

Tax Tips for Small Business Taxpayers

This panel will address critical issues for small business taxpayers, including the collection and reporting of sales tax, the importance of recordkeeping, and knowing when your client is obligated to pay unincorporated business and commercial rent taxes. The panel will also provide important information on how to enter into installment agreements and payment plans, and what to do if your client has received a tax warrant.

Panelists:

- Eunkyong Choi, Esq.
- Glenn Newman, Esq.
- Sung H. Hwang, Esq.
- Pamela Parker-Cortijo
- Leona Sanders

PANELIST BIOGRAPHIES

Panel Seven

EUNKYONG CHOI
New York City
Taxpayer Advocate
New York City
Department of Finance

Eunkyong Choi joined the New York City Department of Finance to head the Office of the Taxpayer Advocate in June 2016. She and her team advocate for taxpayers who have not been able to resolve issues through normal Department of Finance channels. The Office of the Taxpayer Advocate assists individual taxpayers while also identifying systemic problems with Department of Finance policies and procedures.

Eunkyong has extensive experience as a tax controversy attorney. Before joining city government, she served as a lecturer in law and as a supervising attorney for the Washington University School of Law Low-Income Taxpayer Clinic. In that role, Eunkyong represented low-income taxpayers in state and federal administrative proceedings, including before the IRS and the United States Tax Court. Prior to that, she served as the program director and supervising attorney for the Nevada Legal Services Low-Income Taxpayer Program.

In addition to her advocacy on behalf of low-income taxpayers, Eunkyong has served as a member of the IRS Advisory Council and been elected a fellow of the American College of Tax Counsel. She holds Master of Law in taxation and J.D. degrees from the Washington University School of Law.

GLENN NEWMAN
Shareholder,
Greenberg Traurig

Glenn Newman focuses his practice on tax planning and controversy matters involving state and local taxes, including personal income, corporate, sales, and real property transfer taxes.

Throughout his career, Glenn has held numerous positions in city and state government. Most recently, he was confirmed by the New York City Council to serve as president of the New York City Tax Commission. He previously served as deputy commissioner for audit and enforcement at the New York City Department of Finance, where he was responsible for developing tax policy and leading all aspects of the audit process.

Before moving to the Department of Finance, Glenn was chief of the Tax and Bankruptcy Division in the Office of the Corporation Counsel of the City of New York, where he drafted legislation and regulations and litigated matters involving city and state taxation. In 2003, Glenn was appointed president of the New York City Tax Appeals Tribunal. He is the first person to head the agencies responsible for hearing property and non-property tax appeals.

SUNG H. HWANG.
New York Business
Transaction Tax Lawyer

Sung H. Hwang is a business transaction tax attorney with considerable experience in tax law. He previously worked for the Internal Revenue Service's Office of the Chief Counsel and as a partner at a national law firm. In addition to his legal career, Sung is an officer in the U. S. Army Reserve and a veteran of the Afghanistan campaign. He is currently a co-chair of the New York County Lawyers Association Asia Practice Committee and was previously a co-chair of the Asian American Bar Association of New York's Military & Veteran Affairs Committee.

PANELIST BIOGRAPHIES

Panel Seven

PAMELA PARKER-CORTIJO
Assistant Commissioner for Collections
New York City Department of Finance

Pamela Parker-Cortijo has served as the assistant commissioner of the Department of Finance's Collections Division since 2004. The Collections Division provides the final opportunity for taxpayers to resolve outstanding judgment debt owed to New York City. The division is charged with collecting unpaid business and property taxes, parking fines, and quality of life violations adjudicated by the Environmental Control Board (ECB). Under Pam's leadership, ECB revenue rose from $67 million to $86 million in FY 2019, while her team's enhanced outreach has led to a reduction in the number and value of properties included in the City's annual tax lien sale. Prior to joining DOF, Pam served as a revenue officer with the Internal Revenue Service, developing skills that she later used to help develop and implement DOF's Field Investigation Unit. She holds a B.A. in business administration from North Carolina Central University and a master's in business administration from Long Island University, and has also obtained a certificate in "Driving Government Performance" from Harvard's Kennedy School of Executive Education.

LEONA SANDERS
Manager, Business Tax Call Center
New York City Department of Finance

Leona Sanders began her career with the New York City Sheriff's Office in 1992 as a cashier. She became a supervisor with the Income Execution Unit before moving to the Business/Excise Tax Installment Unit as senior administrative manager for the Business Tax Call Center in the Quality Management and Installment Unit.

Department of Finance

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