



NEW YORK STATE BAR ASSOCIATION TAX SECTION



Spring Meeting 2019

Harwich (Cape Cod), MA | May 31 – June 2, 2019

The Wequassett Resort
2173 Route 28, Harwich, MA

www.nysba.org/TAXSP19

This program is co-sponsored by
the New York Bar Foundation



Tax Section Chair and Program Chair

Deborah L. Paul, Esq., Wachtell, Lipton, Rosen & Katz, New York City

UP TO 7.5 MCLE CREDITS: Regular Programming offers **6.0 credits in Areas of Professional Practice**. The optional **luncheon program offers an additional 1.5 credits in Areas of Professional Practice**. This is **NOT** a transitional program and is **NOT** suitable for MCLE credit for newly admitted attorneys.

Important Information

The New York State Bar Association 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. For information about the CLE Rules, visit www.nycourts.gov/attorneys/cle

Discounts and Scholarships

New York State Bar Association members and non-members may receive financial aid to attend this program. Under this policy, anyone who required financial aid may apply in writing, not later than ten working days prior to the start of the program, explaining the basis of the hardship, and if approved, can receive a discount of scholarship, depending on the circumstances. For more details, please contact: Catheryn Teeter at cteeter@nysba.org

Accommodations for Persons with Disabilities

NYSBA welcomes participation by individuals with disabilities. NYSBA is committed to complying with all applicable laws that prohibit discrimination against individuals on the basis of disability in the full and equal enjoyment of its goods, services, programs, activities, facilities, privileges, advantages, or accommodations. To request auxiliary aids or services or if you have any questions regarding accessibility, please contact Catheryn Teeter at least 10 working days prior to the meeting start date at 518-487-5573 or cteeter@nysba.org

Hotel Information/Reservations:

Wequassett Resort | 2173 Route 23, Harwich (Cape Cod), Massachusetts

Book Your Lodging at www.nysba.org/TAXSP19 or call 1-800-225-7125

Hotel Rates:

\$375 Single/Double plus \$28 resort fee per night and local and state taxes. Rates available 3 days pre and post meeting based on availability. Resort fee includes use of fitness center, boat shuttle service to the Outer Beach, parking, wifi, and outdoor heated pool. Complimentary car shuttle service to Chatham and surrounding areas.

Nestled on the elbow of Cape Cod, comprised of a 1740's Colonial house with multiple clapboard cottages spread across 27 acres of beautifully landscaped gardens and salt marshes, The Wequassett Resort sits on the eastern shore of Pleasant Bay, the largest contiguous bay along the Cape Cod National Seashore. The Resort offers countless activities for all. If you are eager to explore the area, ride a bicycle through the flat paved bike paths along the Cape Cod Rail Trail. Try your hand at catching Atlantic blue fin tuna, one of the most challenging fish to hook. Whether you are looking to spend time indulging in a favorite sport or simply try something new, the resort has plenty to keep you engaged and entertained in our downtime. There's even a pirate-themed playground for the kids. In the evening you can head out for evening s'mores: order a kit to your room, complete with a personal fire pit or head to one of the fire pits scattered throughout the property for some socializing.

Transportation Information:

The closest airport to The Wequassett is Barnstable Municipal Airport in Hyannis (HYA) with Jet Blue flights to and from NYC (JFK) and Washington, DC (DCA) via Nantucket (ACK). Cape Air also offers limited flights into HYA. Rental cars are available at HYA. Buses to the Cape are available from Boston's Logan Airport Plymouth & Brockton St. Railway Co. as are rental cars for hire. Free connections are also available from Logan Airport to Boston's South Station to catch the CapeFlyer Train (capeflyer.com) that runs from Boston to Hyannis on weekends Friday – Sunday starting Memorial Day.

For information on ground transportation including taxis from the Barnstable airport, visit:
<http://airport.townofbarnstable.us/passengers/groundtransportation.aspx>

SCHEDULE OF EVENTS

Friday, May 31

- 4:30 – 6:30 p.m. **Registration** | Garden Terrace Building
- 6:30 – 7:30 p.m. **Welcome Cocktail Reception** | Outer Bar & Grille
- 7:30 p.m. Dinner on Your Own

Saturday, June 1 – All Programming will be in Cape Villa Building

- 8:00 a.m. – 12:00 p.m. **Registration** | Cape Villa Foyer
- 8:30 – 9:30 a.m. **Continental Breakfast** | Cape Villa Foyer
- 9:00 a.m. – 12:00 p.m. **General Session** | Cape Villa 1 & 2
- 9:00 – 9:10 a.m. **Tax Section Welcome**
Deborah L. Paul, Esq. | Section Chair
- 9:10 – 10:30 a.m. **Pass-Through and Group Concepts after the Tax Cuts and Jobs Act of 2017**
Numerous provisions of the Tax Cuts and Jobs Act and recent regulations present challenges for pass-through entities and groups of related taxpayers, including consolidated groups. For example, the interest limitations under Section 163(j) are applied at the partnership level, rather than at the partner level. Additionally, the TCJA contains numerous provisions governing transactions among related parties that, in one way or another, treat those entities as if they were a single taxpayer. This panel will consider some of these challenges, including, among other topics, treatment of pass-throughs and groups under the Section 163(j) interest limitations; application of the rules and basis adjustments under Section 965; special issues for related parties arising under, and use of pass-throughs to manage, GILTI; and taxation of members of pass-throughs with effectively connected income.
Panel Chair:
Stuart L. Rosow, Esq. | Proskauer Rose LLP | New York City
Panelists:
Andrew M. Herman, Esq. | Ernst & Young LLP | Washington, D.C.
Adam Kool, Esq. | Kirkland & Ellis LLP | New York City
Clifford M. Warren, Esq. | Senior Level Counsel, Associate Chief Counsel (Passthroughs) | Internal Revenue Service | Washington, D.C.
- 10:30 – 10:45 a.m. Refreshment Break
- 10:45 a.m. – 12:00 p.m. **International Comity after the Tax Cuts and Jobs Act of 2017 (Part I)**
Our two panels on international comity will discuss how the United States' tax regime fits within the international tax landscape after enactment of the Tax Cuts and Jobs Act of 2017. With the new quasi-territorial quasi-pass through system enacted by the Tax Cuts and Jobs Act as well as the international movement to address base erosion and profit shifting and an ever more global economy, the United States' tax regime confronts a host of new technical and big-picture issues in relation to tax regimes of other jurisdictions. Topics may include the BEAT, GILTI, hybrid transactions, foreign tax credits, Section 163(j), Section 245A, tax treaties and tax recommendations of the Organisation for Economic Co-operation and Development.
Panel Chair:
Lawrence M. Garrett, Esq. | Ernst & Young LLP | Washington, D.C.
Panelists:
John J. Merrick, Esq. | Senior Level Counsel, Associate Chief Counsel (International) | Internal Revenue Service | Washington, D.C.
Michael T. Mollerus, Esq. | Davis, Polk & Wardwell LLP | New York City
Ansgar A. Simon, Esq. | Covington & Burling LLP | New York City

SCHEDULE OF EVENTS

12:00 p.m. – 1:30 p.m. **State & Local Tax Committees Luncheon and CLE | Cape Villa 1 & 2**
Registered Attorneys Only. Pick up Lunches at Registration Desk.
PREREGISTRATION IS REQUIRED.

CLE program runs from 12:15 – 1:30 p.m.

New York State Taxation of GILTI

Under current law, the net amount of GILTI is included in entire net income under Article 9-A of the Tax Law and is, accordingly, subject to tax for New York State corporate income tax purposes. New York State has acknowledged that, where such amount is taxable business income, it should be included in the business apportionment factor to properly reflect the taxpayer's business income and capital in the state. Pending legislation would require that the net amount of GILTI be added to the denominator of the apportionment fraction, with zero added to the numerator. This panel will explore the nature of GILTI income for federal and state income tax purposes, discuss whether New York should decouple from the taxation of GILTI, and analyze the appropriateness of various sourcing methods should GILTI remain in the tax base for New York State tax purposes.

[Panel Chair:](#)

Jack Trachtenberg, Esq. | Deloitte Tax LLP | New York City

[Panelists:](#)

Kimberly S. Blanchard, Esq. | Weil, Gotshal & Manges LLP | New York City

Elizabeth T. Kessenides, Esq. | Federal Reserve Bank of New York | New York City

Irwin M. Slomka, Esq. | Morrison & Foerster LLP | New York City



SCHEDULE OF EVENTS

Optional Afternoon Activities:

2:00 – 4:00 p.m.

Chatham Shellfish Company Oyster Farm Tour and Taste

Join us as we set off aboard an oyster barge from the company's historic facility on the scenic Oyster River and proceed up to Oyster Pond to Chatham's only oyster farm. Learn about the painstaking work and elaborate process of farming oysters and what it takes to bring these delicacies to your plate. We will even harvest some of our own oysters to enjoy at our private raw bar at the tour conclusion! Catch the shuttle from the Registration Building at 2:00 p.m. sharp.

Preregistration required. \$130 per person.

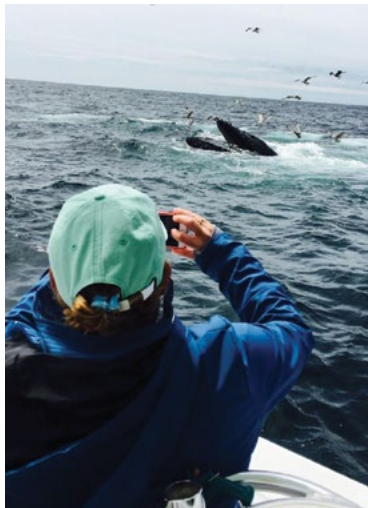


2:00 – 5:00 p.m.

Private Whale Watch | Departing from End of Wequassett Resort's Dock

CREATE YOUR OWN NATIONAL GEOGRAPHIC MOMENT! Enjoy an intimate encounter at eye level with these gentle giants. The most common sightings include Humpback, Finback and Minke whales. We may also spot dolphins, porpoise, gannet birds and possibly even a Great White Shark! Ages 8 and older. Dress warm as it can be cool on the water.

Preregistration required. \$105 per person.



6:30 – 10:00 p.m.

Cocktail Reception & Dinner | The Beach House at Chatham Bars Inn, 297 Shore Road, Chatham
Enjoys cocktails on the terrace steps away from the Atlantic Ocean. We will move inside for dinner. Meet at Registration Building for shuttles – we will make two trips to the Inn at 6:15 p.m. and 6:25 p.m. sharp. Preregistration required.

SCHEDULE OF EVENTS

Sunday, June 2 – All Programming will be in Cape Villa Building

8:00 – 9:00 a.m. **Executive Committee Breakfast Meeting** | Cape Villa 3

8:45 a.m. – 12:00 p.m. **Registration** | Cape Villa Foyer

8:30 – 9:30 a.m. **Continental Breakfast** | Cape Villa Foyer

9:15 a.m. – 12:00 p.m. **General Session** | Cape Villa 1 & 2

9:15 – 10:30 a.m. **International Comity after the Tax Cuts and Jobs Act of 2017 (Part II)**

Our two panels on international comity will discuss how the United States' tax regime fits within the international tax landscape after enactment of the Tax Cuts and Jobs Act of 2017. With the new quasi-territorial quasi-pass through system enacted by the Tax Cuts and Jobs Act as well as the international movement to address base erosion and profit shifting and an ever more global economy, the United States' tax regime confronts a host of new technical and big-picture issues in relation to tax regimes of other jurisdictions. Topics may include the BEAT, GILTI, hybrid transactions, foreign tax credits, Section 163(j), Section 245A, tax treaties and tax recommendations of the Organisation for Economic Co-operation and Development.

Panel Chair:

Diana L. Wollman, Esq. | Cleary Gottlieb Steen & Hamilton LLP | New York City

Panelists:

Steve Edge, Esq. | Slaughter and May | London, England

Andrew R. Walker, Esq. | Milbank LLP | New York City

Peter H. Blessing, Esq. | Associate Chief Counsel, Office of Chief Counsel (International) | Internal Revenue Service | Washington, D.C.

10:30 – 10:45 a.m. Refreshment Break

10:45 a.m. – 12:00 p.m. **Opportunity Zones – What Fund Managers, Investors and Developers Should Know**

Join us to discuss the new opportunity zone program, the tax benefits it offers and the challenges fund managers, investors and developers face when investing and structuring qualified opportunity funds. The panel will not only cover the existing rules and any new developments but will also share the practical challenges and common pitfalls associated with the program. Among the topics that will be explored are single and multiple asset funds, one or two tier structures, related party acquisitions, treatment of leases, treatment of promotes, investment in LIHTC deals, dealing with phantom income, exit strategies as well as other topics.

Panel Chair:

Michael B. Shulman, Esq. | Shearman & Sterling LLP | New York City

Panelists:

Daniel Z. Altman, Esq. | Sidley Austin LLP | New York City

Julie Hanlon Bolton, Esq. | Special Counsel, Associate Chief Counsel (Income Tax & Accounting) | Internal Revenue Service | Washington, D.C.

David S. Miller, Esq. | Proskauer Rose LLP | New York City

Krishna Vallabhaneni, Esq. | Acting Tax Legislative Counsel, Department of the Treasury | Washington, D.C.

Checkout

DINING OPTIONS

ONSITE

Twenty Eight Atlantic | 508-430-3000

8 foot windows frame a panoramic view of Pleasant Bay. Seasonal menu with emphasis on fish and shellfish. Resort casual dress – breakfast 7:00 to 11:00 a.m. and dinner. Reservations highly recommended.

Outer Bar & Grille | 508-2890-1143

Waterfront dining in a casual, open-air setting with spacious deck overlooking the Bay and Cove. Open for lunch daily: 11:30 a.m. to 3:00 p.m.

Thoreau's

Warm and intimate tavern adjacent to twenty-eight Atlantic overlooking tranquil Pleasant Bay. Thoreau's offers a unique menu, an extensive wine list, and a wide selection of martinis and specialty cocktails. Open for dinner.



HARWICH/HARWICH PORT

L'Alouette | 787 Route 28, Harwich Port | 508-430-0405 | www.frenchbistrocapecod.com

Comfortable, elegant French bistro. Dinner Thursday – Monday 5:00 to 10:00 p.m. Reservations highly recommended.

Buca's Tuscan Roadhouse | 4 Depot Road, Harwich | 508-432-6900 | www.bucasroadhouse.com

Small Italian trattoria. Dinner nightly from 5:00 p.m. Take out available (orders needed by 5:00 p.m.).

CHATHAM

Chatham Wine Bar and Restaurant | 359 Main Street | 508-945-1468 | chathamwinebar.com

Utilizing only the finest seasonal ingredients from local farmers and fishermen, Chef Christophe Letard creates an unparalleled fine dining experience that is both globally inspired and reflective of Cape Cod traditions and cuisine. Recipient of the Wine Spectator 2018 Award of Excellence. Open 5:00 to 9:00 p.m. daily. **Reservations essential; accepted 90 days in advance. Last seating 8:00 p.m.**

Del Mar Bar & Bistro | 907 Main Street | 508-945-9988 | www.delmarbistro.com

Featuring native seafood, bistro cuisine and wood-fired, thin crust pizzas as well as specialty drinks and an extensive wine list. Off-street parking available. Dinner 5:00 to 9:30 p.m.

DINING

Blue Fins Sushi & Sake Bar | 513 Main Street | 508-348-1573 | www.bluefinschatham.com

Sushi and Asian inspired bistro fare including Korean ribs and their own Chatham Pad Thai. Lively bar with music on Fridays. Lunch Saturday and Sunday 11:30 am; Dinner 5:00 to 9:00 p.m.; until 10:00 p.m. on Friday and Saturday.

Impudent Oyster | 15 Chatham Bars Avenue | 508-945-3545 | www.theimpudentoyster.com

Local favorite. Cozy tavern offering seafood and fish galore! Raw bar. No separate checks. Reservations highly recommended. Open Thursday – Monday: Lunch 11:30 a.m. to 3:00 p.m.; Dinner 5:00 to 9:00 p.m.

The Talkative Pig | 2542 Main Street | South Chatham | 508-430-1362, www.thetalkativepig.com

Serving Mediterranean-inspired dishes made from fresh ingredients and traditional family recipes. From pizza dough and cheese to delicious desserts, each menu item is crafted carefully by hand at the restaurant. Friday and Saturday 11:00 a.m. to 9:00 p.m.

Corner Store | 1403 Old Queen Anne Rd. | 508-432-1077 | www.chathamcornerstore.com

Custom Crafted Burritos, Paninis, Sandwiches, Soups, Cookies and their Famous Whoopie Pies. Breakfast and Lunch; 6:30 a.m. to 5:30 p.m.

Marion's Pie Shop | 2022 Main Street | 508-432-9439 | www.marionspieshopofchatham.com

Not just pies! Serving breakfast baked goods, comfort food, soups, sides and savory (chicken, seafood, etc.) and sweet pies. Breakfast and Lunch 8:00 a.m. to 5:00 p.m.

Chatham Pier Fish Market | 45 Barcliff Avenue | 508-945-3474 | www.chathampierfishmarket.com

Local fish fresh from the boat! Fish Market with take-out: fish and chips, clam and shrimp baskets, chowder, lobster bisque and more! Climb to the lookout and check out the seals while watching the fisherman unload their catch. Daily 10:00 a.m. to 7:00 p.m.

ORLEANS

Captain Linnell House | 137 Skaket Beach Road | 508-255-3400 | www.linnell.com

Fine dining in a restored historic clipper ship captain's home. Traditional New England fare. Zagat rated "exceptional." Dinner nightly from 5:00 pm. Reservations highly recommended.

Vers | 15 Cove Road | 774-561-2185 | www.verscapecod.com

Vers, meaning "fresh" in Dutch, is a casually elegant restaurant offering a modern American menu marrying classic French and contemporary techniques while embracing regional seasonality and freshness.

Wednesday – Saturday 4:30 to 9:00 p.m. Reservations highly recommended.



ONSITE ACTIVITIES

Tennis: Four Har-Tru tennis courts available for play. Resident Pro available for lessons and doubles play when needed. Certified instructors available.

Golf: Tee times available for the neighboring **Cape Cod National Golf Club** to members and resort guests only. Call the hotel concierge at (508) 418-3719 well in advance to schedule a tee-time. Greens fees refundable up to 15 days prior to scheduled tee time.



Swimming: Hotel has two pools – an outdoor heated pool with hot tub and adjacent fire pit with seating area. There is also an adult lap pool with two Olympic size lanes and Jacuzzi located next to Tennis Center.



Down Cape Charters & Boat Rentals:

Adjacent to the hotel dock, Down Cape offers an array of guided tours and watercraft rentals on Pleasant Bay and beyond. Striped Bass and Bluefish half day (4 hour) fishing excursions are offered. Striped Bass are one of the most sought after game fish on the east coast and along with hard-fighting Bluefish, they represent the mainstay of the Cape Cod charter fleet. Stripers and Blues traditionally stay in waters here from May through October.

Adventure to the Outer Beach (Ocean side of Pleasant Bay)

Accessible only by boat, the hotel offers a boat shuttle from the resort to the beach – the perfect place for relaxing. No onsite facilities. Shuttle reservation should be made in advance.

Private Kayak Tour of Monomoy River aka “Muddy Creek”

Celebrate newfound access to over 64 acres of untouched water teeming with Blue Heron, Red-tailed Hawks, Egrets and more. The perfect escape for the nature lover and kayaking enthusiast alike. Starts from the Resort beach and will take guests through the newly widened inlet into the estuary and back – a round trip of approximately 3.5 miles. The Monomoy National Wildlife Refuge consists of 7,604 acres with varied habitats of oceans, salt and freshwater marshes, dunes, and freshwater ponds. As currents and winds can sometimes present a challenge, some previous paddling experience is helpful. Tour may not be suitable for young children.

NEARBY ACTIVITIES

Explore Downtown Chatham

Explore downtown Chatham, one of the most popular destinations on the Cape. Galleries, boutiques and restaurants line Main Street, and visitors can enjoy regular concerts in the gazebo when the season kicks in.

Biking on Chatham Bike Path or the Cape Cod Trail:

Rent a bike from Wheelhouse Bike Co. in Chatham and ride out on the eight-mile Chatham bike path past the lighthouse, the Chatham Fish Pier and the stately mansions and quaint cottages along the seashore (www.wheelhousebike.com) or you can rent from Orleans Cycle (www.orleanscycle.com) and explore the **Cape Cod Rail Trail**. The CCRT is a paved bikeway that runs 25 miles from South Dennis to Wellfleet. The terrain is relatively flat with some minor grades in the Lower/Outer Cape areas, specifically Orleans and Wellfleet. It easily offers the greatest variety in scenery and natural landscapes of all the regional bike paths. Visit www.capecodbikeguide.com for biking info.



Chatham Light House | 37 Main Street/Shore Road at Chatham Harbor

On the grounds of the Coast Guard Station is one of the most often photographed of all lighthouses on Cape Cod. Established in 1808 by Pres. Thomas Jefferson, it offers a spectacular view of Lighthouse Beach and the seal migration routes. Read about its history here: www.newenglandlighthouses.net/chatham-light-history.html

Marconi Maritime Center | 847 Orleans Road, No. Chatham | 508-945-8889 | www.chathammarconi.org

Home to Guglielmo Marconi's 1914 wireless receiving station, RCA's pre-eminent 20th century ship-to-shore station WCC, and a secret World War II U.S. Navy military post used for eavesdropping on U-boats. Through interactive displays, videos and informative hands-on exhibits, experience the rich history of 20th century maritime radio and the innovative advances in science and technology that have followed. Saturday 10:30 a.m. to 4:30 p.m.; Sunday 1:00 to 4:00 p.m.



Atwood House & Museum | 347 Stage Harbor Road, Chatham | 508-945-2493 | www.chathamhistoricalsociety.com

Built in 1752 by sea captain Joseph Atwood and home to the Chatham Historical Society. Step back into Cape Cod of centuries past. Over 4000 artifacts many of which are Chatham-related. Open Saturday 1:00 to 5:00 p.m.

Cape Cod Museum of Natural History and Trails | 869 Main Street, Brewster | 508-896-3867 | www.ccmnh.org

seeks to inspire appreciation, understanding and stewardship of our natural environment through discovery and learning. Great for families! Don't miss the fantastic walking trails – ramble through coastal woodlands and across a salt marsh until you reach the barrier beach, tidal pools and mud flats. Open 9:30 a.m. to 4:00 p.m.

For Additional Information on Cape Cod, Visit: www.capecodchamber.org



NEW YORK STATE BAR ASSOCIATION

MEETING REGISTRATION FORM

Name _____

Firm _____

Address _____

City _____ State _____ Zip _____

Phone (_____) _____ Fax (_____) _____

Email _____

Registration Fees

Attorney Registration fee includes programming and associated costs, continental breakfasts, coffee breaks, Friday & Saturday receptions, Saturday lunch at optional CLE session and Saturday dinner. Attorneys attending MCLE sessions must pay the Attorney Registration Fee.

Attorney Fees

☐ \$625 Tax Section Member ☐ \$725 NYSBA Member ☐ \$800 Non-Member

Spouse/Guest/Children 17 & Older – Registration fee includes all of the above excluding the MCLE Program and Saturday Attorney Luncheon/CLE.

☐ \$475 Name(s) _____

Children Ages 10 to 16 – Registration fee includes all of the above excluding the MCLE Program and Saturday Attorney Luncheon/CLE.

☐ \$150 Name(s) and Age(s) _____

Children Under Age 10

☐ Free Name(s) and Age(s) _____

Dietary needs/restrictions/allergies of any of the registrants and their name(s): _____

Activities

FRIDAY WELCOME RECEPTION | 6:00 p.m.

Registered Number attending: _____

SATURDAY LOCAL & STATE TAX LUNCHEON & CLE | 12:00 p.m.

Check if Registered Attorney will attend ☐

SATURDAY OYSTER TOUR & TASTING | 2:00 p.m. | \$130 per person

Registered Number Attending: _____ X \$130 per person = _____

SATURDAY WHALE WATCH | 2:30 p.m. \$105.00 per person

Registered Number attending: _____ X \$105 per person = _____

Ages of Any Children Attending: _____

SATURDAY RECEPTION/DINNER AT CHATHAM BARS INN | 6:15 p.m.

Shuttle Transportation Required? ☐ Yes ☐ No

Registered Number Adults: _____ Number Children: _____

Entree Selections (Select One Option for Each Registered Attendee)

Fish _____ Beef _____ Vegetarian _____

SUNDAY EXECUTIVE COMMITTEE BREAKFAST MEETING

Open only to Tax Section Executive Committee Members

Registered Executive Committee Member will Attend ☐ Yes ☐ No

Tax Section

Spring Meeting 2019

May 31 – June 2, 2019

The Wequassett Resort

2173 Route 28, Harwich, MA

Hotel Information/Reservations:

The Wequassett Resort

2173 Route 23

Harwich (Cape Cod), Massachusetts

For Reservations or information, call:

1-800-225-7125 and indicate you are with the NYS Bar Association Tax Group to receive our preferred rate or book via the Hotel Reservation Link at: www.nysba.org/TAXSP19

Hotel Rates:

\$375 Single/Double plus \$28 resort fee per night and local and state taxes.

Rates available 3 days pre and post meeting based on availability. Resort fee includes use of fitness center, boat shuttle service to the Outer Beach, parking, wifi, and outdoor heated pool. Complimentary car shuttle service to Chatham and surrounding areas.

Hotel reservation deadline date is:

May 1, 2019.

Payment Information

Check or money order enclosed in the amount of \$ _____

(Please make checks payable to the **New York State Bar Association.**)

☐ Charge \$ _____ to

☐ American Express ☐ Visa

☐ Discover ☐ MasterCard

Expiration date _____

Card number: _____

Authorized Signature

Return this form with registration fee(s) to:

Catheryn S. Teeter

Sections & Meeting Liaison

New York State Bar Association

One Elk Street, Albany, New York 12207

Telephone: 518.487.5573

Fax: 518.463.5993 | cteeter@nysba.org

Cancellation Policy:

Registration cancellations must be received **prior to May 14, 2019** to receive a full refund of fees.



NEW YORK STATE BAR ASSOCIATION
TAX SECTION
One Elk Street, Albany, NY 12207