

# Agenda

## Personal Income Tax Update

Recent income tax legislation  
Review of recent income tax cases  
Updated administrative guidance  
Important Division of Taxation determinations

J. Reichardt

## Corporate Income Tax Update

Recent income tax legislation  
Review of recent income tax cases  
Updated administrative guidance  
Important Division of Taxation determinations  
Federal tax reform ramifications

J. Reichardt

## New Jersey Property Taxes

Real property tax issues and updates  
Property tax assessment process  
Property tax appeals  
Recent Tax Court decisions

A.P. Genato

## New Jersey Tax Litigation Update

Tax litigation in New Jersey  
Litigation in New Jersey courts

R. Alter

## Sales and Use Tax Update

Sales and use tax imposition  
Exemptions  
Industry-specific issues  
Recent developments and cases

L. Rothenberg

## Economic Development, Business Expansion and Job Creation—New Jersey Incentives

Overview and update on New Jersey tax incentive programs  
Crystal ball predictions

J. Reichardt

**New Jersey State Tax Update 2018**  
Princeton, NJ - Friday, July 27, 2018



Halfmoon Education Inc.  
PO BOX 278  
Altoona, WI 54720-0278

NON-PROFIT  
U.S. POSTAGE PAID  
EAU CLAIRE, WI  
PERMIT NO. 2016

## Learning Objectives

### You'll be able to:

**Review** recent personal income tax legislation and updated administrative guidance.

**Examine** corporate income tax updates and federal tax reform ramifications.

**Study** New Jersey property tax issues and updates.

**Discuss** tax litigation in New Jersey.

**Review** recent developments and cases in sales and use tax.

**Learn** about New Jersey tax incentive programs.



## New Jersey State Tax Update 2018

Princeton, NJ - Friday, July 27, 2018



**Review** recent personal income tax legislation and updated administrative guidance

**Receive** corporate income tax updates and discuss federal tax reform ramifications

**Study** New Jersey property tax issues and updates

**Discuss** tax litigation in New Jersey

**Review** recent developments and cases in sales and use tax

**Learn** about New Jersey tax incentive programs

### Continuing Education Credits

#### Attorneys

8.0 New Jersey CLE Hours  
8.0 New York CLE Hours

#### Accountants

8.0 CPE Hours

#### Certified Financial Planners

8.0 CE Hours



HalfMoon Education Inc.  
WWW.HALFMOONSEMINARS.ORG



# Faculty

**Jaime Reichardt** *Of Counsel at Sills Cummis & Gross P.C.*  
Mr. Reichardt is chair of the Sills Cummis & Gross State and Local Tax Practice. He helps companies identify potential compliance issues and tax reporting exposures, and also assists with identifying and securing pro-active refunds, tax credits or abatements, and other incentive opportunities. Throughout the years, he has secured several million dollars in tax savings and economic development benefits. Mr. Reichardt's practice also includes resolving state tax controversies and audits with various revenue departments across tax types, including corporate income tax, franchise and net worth tax, personal income tax, sales and use tax, gross receipts tax, local business privilege or earned income taxes, real and personal property taxes, and unclaimed property. Before joining the firm, he was a state and local tax director at Citrin Cooperman, providing consulting advice to all different types of businesses and individuals on income tax, sales tax, gross receipts tax, property tax, realty transfer tax and credits and incentives issues. Before that, Mr. Reichardt was a senior associate in the state and local tax practices with two other national law firms. Prior to private practice, he was a tax policy advisor with the State of New Jersey and a tax policy lobbyist. Mr. Reichardt speaks frequently on topics related to state and local income and business activity taxes, nexus, income sourcing, sales tax nexus, product taxability and sourcing, as well as tax credits and incentives developments.

**Alex Paul Genato** *Partner with Archer & Greiner P.C.*  
Mr. Genato is a partner in the firm's Real Estate Tax Appeal Group. He concentrates his practice in the areas of local property taxation, eminent domain, redevelopment, and state tax matters. He has handled matters involving all phases of property tax

appeal litigation throughout New Jersey, New York, Pennsylvania, Connecticut, Massachusetts, Virginia, Ohio, Florida and various other states. Mr. Genato is regularly quoted as an authority on local property taxation. Mr. Genato has extensive experience with cases involving office complexes, corporate headquarters, industrial facilities, oil refineries, manufacturing facilities, research and development facilities, warehouses, data centers, hotels, extended-stay corporate suites, golf courses, ski resorts, shopping malls, banks, telecommunication facilities, assisted living facilities, nursing homes, parking garages, truck terminals, apartment buildings, and condominiums. He advises clients on issues regarding property tax issues, liabilities, exemptions, and farmland assessment qualification. Mr. Genato is active in the legal community and is a former chair of the Taxation Law Section of the New Jersey State Bar Association.

**Robert J. Alter** *Partner at McElroy, Deutsch, Mulvaney & Carpenter*  
Mr. Alter has extensive experience in handling federal and state tax controversies. Combining his years of experience gained from litigating both for and against the IRS, with a substantive tax law background, he is well known to the IRS and state tax authorities as an experienced, aggressive and smart litigator. Mr. Alter represents individuals and business entities in Federal and State civil and criminal tax controversies, including civil examinations, administrative appeals, Tax Court and U.S. District Court proceedings, sensitive civil and tax issues, IRS and state voluntary disclosures, and criminal tax investigations and prosecutions. He serves on the New Jersey Supreme Court Committee on the Tax Court, and is also the New Jersey Bar Association's Section of Taxation's Practitioner Liaison with the IRS. He previously served as chair of the Section of Taxation of the New Jersey State Bar

Association. Mr. Alter, who is the annual contributor of the Tax Law Year in Review Supplement to the *New Jersey Law Journal*, has published numerous articles on federal and state tax law and related legal issues arising in tax controversies in that publication, in the *New Jersey Lawyer* magazine and in the national tax publication, *The Journal of Taxation*. He is a frequent lecturer on federal and state tax related topics.

**Lance E. Rothenberg** *Of Counsel at Tenenbaum Law, P.C.*  
Mr. Rothenberg is a tax attorney focusing on state and federal tax controversies and disputes. He has broad experience assisting a wide-range of businesses and business owners, from Fortune 100 companies and high net-worth individuals to small and mid-size businesses, facing a variety of federal, state, local, and multi-state tax issues, including sales and use taxes, corporate income and franchise taxes, personal income taxes, and excise taxes. Prior to joining Tenenbaum Law P.C., Mr. Rothenberg gained significant tax experience working at prominent, international law firms in both Washington, DC and New York, New York. Most recently, he was a tax director at a nationally-recognized accounting firm. Mr. Rothenberg represents clients facing federal and state audits before the IRS and state tax departments, in collection proceedings, with residency audits, with voluntary disclosure matters, and when necessary, in appeals before administrative tribunals and federal and state courts. He assists clients with obtaining advisory opinions and letter rulings, in addressing multi-state nexus issues, with tax clearance issues, with responsible person trust fund assessments, and with responding to routine audit notices. Mr. Rothenberg is a frequent author and lecturer on a variety of state and local tax topics, including sales tax audits and New York residency audits.

# Seminar Information

**Hyatt Regency Princeton**  
102 Carnegie Center  
Princeton, NJ 08540  
(609) 987-1234

Registration  
8:00 - 8:30 am  
  
Morning Session  
8:30 - 11:45 am  
  
Lunch (On your own)  
11:45 am - 12:45 pm  
  
Afternoon Session  
12:45 - 4:40 pm

## Tuition

**\$299** for individual registration  
**\$279** for three or more registrations.

*Each registration includes a complimentary continental breakfast and printed seminar manual.*

## How to Register

- Visit us online at [www.halfmoonseminars.org](http://www.halfmoonseminars.org)
- Mail-in or fax the attached form to 715-835-6066
- Call customer service at 715-835-5900

**Cancellations:** Cancel at least 48 hours before the start of the seminar, and receive a full tuition refund, minus a \$39 service charge for each registrant. Cancellations within 48 hours will receive a credit toward another seminar or the CD/manual package. You may also send another person to take your place.

## Continuing Education Credit Information

This seminar is open to the public. It offers 8.0 intermediate level CPE hours in the area of taxes. No advance preparation is needed. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit.

The New Jersey Board of Accountancy accepts sponsors who are registered with the NASBA National Registry of CPE Sponsors, which includes HalfMoon Education.

HalfMoon Education Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.NASBARegistry.org](http://www.NASBARegistry.org). Complaints can also be directed to Doug Chapman at [doug@halfmoonseminars.org](mailto:doug@halfmoonseminars.org). Sponsor No. 103015.

HalfMoon Education Inc. is a New Jersey CLE Service Provider (No. 164), and this course offers 8.0 CLE hours to New Jersey attorneys.

HalfMoon Education Inc. is certified by the New York State CLE Board as an Accredited Provider of CLE programs. This traditional format course offers 8.0 CLE hours, consisting 8.0 Areas of Professional Practice hours, which are appropriate for new and experienced attorneys.

HalfMoon Education Inc. is a CFP Board-Registered continuing education Sponsor. The Certified Financial Planner Board of Standards, Inc. has granted 8.0 hours of continuing education credit for the completion of this seminar.

Attendance will be monitored, and attendance certificates will be available after the seminar for most individuals who complete the entire event. Attendance certificates not available at the seminar will be mailed to participants within fifteen business days.

## Can't Attend? Order the CD/Manual Package:

An audio recording of this seminar is available for \$249 (including shipping). Allow five weeks from the seminar date for delivery. Please refer to specific state licensing rules or certification requirements to determine if this learning method is eligible for continuing education credit.

# Registration

## New Jersey State Tax Update 2018

Princeton, NJ - Friday, July 27, 2018

How to Register	
<b>Online:</b> <a href="http://www.halfmoonseminars.org">www.halfmoonseminars.org</a>	
<b>Phone:</b> 715-835-5900	
<b>Fax:</b> 715-835-6066	
<b>Mail:</b> HalfMoon Education Inc., PO Box 278, Altoona, WI 54720-0278	
<b>Complete the entire form.</b> Attach duplicates if necessary.	
Email address is required for credit card receipt, program changes, and notification of upcoming seminars and products. Your email will not be sold or transferred.	
( )  I need special accommodations. Please contact me.	

## Tuition

( ) **I will be attending the live seminar.** Single Registrant - **\$299.00**. Three or more registrants from the same company registering at the same time - **\$279.00** each.

( ) **I am not attending.** Please send me the CD manual package for **\$249.00**. (S&H included. Please allow five weeks from seminar date for delivery)

**Checks:** Make payable to HalfMoon Education Inc.

**Credit Card:** *Mastercard, Visa, American Express, or Discover*

Credit Card Number: \_\_\_\_\_

Expiration DATE: \_\_\_\_\_ CVV2 Code: \_\_\_\_\_

Cardholder Name: \_\_\_\_\_

Billing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Signature: \_\_\_\_\_

Email: \_\_\_\_\_