BOND SCHOENECK & KING ATTORNEYS

Frank C. Mayer

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Profile

Frank is a business law attorney whose primary areas of practice include corporate and business law, tax planning for closely-held, manufacturing and service businesses, estate planning and estate administration with a concentration in tax-related matters.

He provides advice on choice of entity decisions, worker classification issues, corporate reorganizations, business succession planning and a variety of other tax issues. Frank has extensive experience in federal and state payroll matters involving taxation, withholding and reporting of income, including the preparation of Forms 941, 941-X, W-2 and W-2c.

Frank has substantial experience helping clients resolve complex federal and state tax matters before both the IRS Appeals Office and the New York State Department of Taxation and Finance, including the Bureau of Conciliation and Mediation Services, the Division of Tax Appeals and the Tax Appeals Tribunal.

Frank also has experience in a wide range of international tax matters, including treaty planning and interpretation as well as Forms W-8 and 1042-S withholding tax issues, involving both in-bound and out-bound investments. He frequently assists clients with immigration related tax matters involving workers performing services within the U.S. and abroad, including review and interpretation of Totalization Agreements as well as executive and employee transfer issues.

Frank's practice encompasses several other areas, including multi-state taxation as well as not-for-profit governance and tax matters. He is also a certified public accountant.

Previously, Frank practiced tax law with a large national law firm located in Philadelphia, Pennsylvania. Before beginning his legal career, Frank was employed by a "Big 4" public accounting firm and later a multinational oil company, where his responsibilities included tax planning for domestic and international transactions, financial forecasting, development of business plans and the performance of manufacturing based, competitive analysis and business valuation studies.

Honors & Affiliations

- New York State Bar Association
- New York State Society of Certified Public Accountants
- Justinian Honorary Law Society

Education

- Syracuse University College of Law (J.D., *magna cum laude,* 1996)
- State University of New York at Albany (M.B.A. 1983)
- Siena College (B.B.A., *cum laude,* 1981)

Bar/Court Admissions

- New York

Practices

- Startup and Emerging Business
- Health Care
- Immigration
- Mergers and Acquisitions
- Tax
- Trust and Estate
- Higher Education
- Business and Transactions
- Manufacturing
- Financial Institutions Regulatory

Representative Publications

- "Business Report: Tax Saving Chances For Capital Investments," *Saratoga Business Journal*, November 8, 2018
- “Business Report: Educational Assistance Plans,” *Saratoga Business Journal*, November 1, 2017
- Quoted in "Attorney discusses importance of a business-succession plan," *Business Journal News Network*, April 24, 2017
- Quoted in “Cuomo wants to tax more business deals in New York,” *Albany Business Review*, January 30, 2017
- "Business Report: Having A Buy-Sell Agreement," *Glens Falls Business Journal*, June 16, 2016
- "Business Report: Having A Buy-Sell Agreement," *Saratoga Business Journal*, June 8, 2016

Representative Presentations

- "Important Changes in Employment and Tax Laws Relevant to Small Business Owners," Commerce Chenango, March 3, 2023
- "Legal Developments Affecting Higher Education and Issues Related to Employing a Remote Workforce and Hiring Higher-Compensated Employees," NYS Community College Business Officers’ Association, June 6, 2022

Other Activities

- Board Member, Harris Bay Yacht Club, Inc.