



## Frank C. Mayer

### Member

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### Profile

**Frank is a business law attorney who provides advice to physician's practice groups and a wide range of institutional health care providers on choice of entity decisions, worker classification issues, corporate restructurings, business succession planning and a variety of other tax issues.**

His practice also includes providing advice on the organizational and operational aspects of not-for-profit health care organizations. Frank is also a certified public accountant.

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.

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 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

### 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

### 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

- "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.