



Frank C. Mayer

Member

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Profile

Frank is a business law attorney who provides advice to higher education institutions on the tax consequences of investing in hedge funds and private equity funds, unrelated business income tax issues (UBIT), worker classification issues, Form 990 reporting and a variety of other tax issues. He is also a certified public accountant.

Frank has experience assisting higher education clients in a wide range of international tax matters, including treaty planning and interpretation as well as Form W-8 withholding tax issues, involving both in-bound and out-bound investments. He frequently assists clients with tax matters related to domestic and foreign workers performing services within the U.S. as well as abroad, including executive and employee transfer issues.

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.