



Financial Research
Associates, LLC

Hedge Fund Tax 101

PRESENTED BY FINANCIAL RESEARCH ASSOCIATES, LLC

January 30th, 2014

The Princeton Club, New York City, NY

Thursday, January 30, 2014

8:00 – 9:00 *Registration & continental breakfast sponsored by Withum*

8:45 – 9:00 Chair's Welcome

E. George Teixeira, *Tax Partner*
ANCHIN, BLOCK & ANCHIN LLP

9:00 – 10:00 Basic Tax Considerations Affecting Hedge Funds

Moshe Metzger, *Partner*
MCGLADREY LLP

Steve Yardumian, *Partner*
WALSH, JASTREM & BROWNE, LLP

10:00– 11:00 Fundamentals of Hedge Fund Tax Allocations

Laura Ross, *Partner*
EISNER AMPER LLP

Gregory M. Levy, *Partner*
KAUFMAN ROSSIN & CO

11:00 – 11:10 *Refreshment break*

11:10 – 12:10 Tax Consequences of Hedge Fund Structures

Philip Gross, *Partner*
KLEINBERG KAPLAN WOLFF COHEN

E. George Teixeira, *Tax Partner*
ANCHIN, BLOCK & ANCHIN LLP

12:10 – 1:10 Luncheon

1:10 – 2:00 Withholding Issues That Pertain to Hedge Funds

Miriam Klein, *Partner*
PWC

Mark Leeds, *Partner*
MAYER BROWN LLP

Anthony Tuths, *Partner*
WITHUM SMITH+BROWN, PC

2:00 – 2:50 Taxation of Investment Transactions and Financial Instruments Part 1

Jay Freedman, *Principal*
KPMG US

George Michaels, *CEO & Founder*
G2 FINTECH

2:50 – 3:00 Refreshment break

3:00 – 4:00 Taxation of Investment Transactions and Financial Instruments Part 2

Matt Stevens, *Principal*
ERNST & YOUNG

Joseph Heavey, *Principal*
ROTHSTEIN KASS

4:00 – 5:00 Unrelated Business Taxable Income – What Every Fund Should Know

Kara Friedenber, *Partner*
PWC

Maury Cartine, *Partner*
MARCUM LLP

5:00 Tax 101 Seminar Adjourns



The K-1 Boot Camp

PRESENTED BY FINANCIAL RESEARCH ASSOCIATES, LLC

January 31st, 2014
The Princeton Club, New York City, NY

Friday, January 31, 2014

8:00 – 8:45 *Registration and continental breakfast*

8:45 – 9:00 Chair's Welcome

E. George Teixeira, *Tax Partner*
ANCHIN, BLOCK & ANCHIN LLP

9:00 – 10:15 Dissecting the K-1

E. George Teixeira, *Tax Partner*
ANCHIN, BLOCK & ANCHIN LLP

Jay Freedman, *Principal*
KPMG US

10:15– 11:05 Preparation of Hedge Fund Returns and Disclosures

Laura Ross, *Partner*
EISNER AMPER LLP

Stuart Kralstein, *Principal*
ROTHSTEIN KASS

11:05 – 11:15 *Refreshment break*

11:15 – 12:15 K-1 Allocation Methodologies

Miriam Klein, *Partner*
PWC

Gregory M. Levy, *Partner*
KAUFMAN ROSSIN & CO

12:15 – 1:15 Luncheon

1:15 – 2:10 Trader Vs. Investor and Trade or Business Income

Jeffrey J. Bowden, *Tax Principal*
ANCHIN, BLOCK & ANCHIN LLP

Anthony Tuths, *Partner*
WITHUM SMITH+BROWN, PC

2:10 – 2:20 Refreshment break

2:20 – 3:10 State Income and State Tax Withholdings

Steve Yardumian, *Partner*
WALSH, JASTREM & BROWNE, LLP

3:10 – 4:10 Impact of Foreign Income on a K-1

Anthony Tuths, *Partner*
WITHUM SMITH+BROWN, PC

Bob Demmett, *Partner*
WITHUM SMITH +BROWN PC

Jon Brose, *Partner*
SEWARD & KISSEL, LLP

4:10 – 5:00 Ask the Experts – Get Specialized Answers to Specific Questions about K-1s

E. George Teixeira, *Tax Partner*
ANCHIN, BLOCK & ANCHIN LLP

Laura Ross, *Partner*
EISNER AMPER LLP

Gregory M. Levy, *Partner*
KAUFMAN ROSSIN & CO

5:00 Conference Adjourns