



### Naftali Z. Dembitzer

**Partner**

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Naftali Dembitzer is a tax lawyer in New York. His practice relates to general federal and state tax planning, with an emphasis on tax controversy, state and local income tax, and real estate transfer tax.

#### RELATED SERVICES

- Tax

Mr. Dembitzer advises clients on sales and use tax matters and state income tax issues, including the applicable nexus rules. He also advises clients on other state and local taxes, such as the mortgage recording tax and utility taxes. Mr. Dembitzer has expertise in real estate transfer tax in New York and in reporting complex transactions on the NYS and NYC transfer tax returns. He also counsels clients on federal, state and local corporate income tax, employment tax, information reporting and penalty abatement matters.

He represents clients before the US Tax Court, the NYS and NYC Tax Appeals Tribunals and before the IRS Office of Appeals. Mr. Dembitzer's prior experience as a Law Clerk to the Honorable I. Leo Glasser of the US District Court of the Eastern District of New York provides him with a unique insight in the tax controversy process. He also represents corporations, partnerships and individuals under audit on federal, state and local tax issues.

Mr. Dembitzer is the co-author of "The Private REIT: Selected Tax Issues," a practitioner outline that is published annually by Practising Law Institute. Mr. Dembitzer is also the author of "Beyond the IRS Restructuring and Reform Act of 1998: Perceived Abuses of the Treasury Department's Rulemaking Authority," 52 Tax Lawyer 501 (1999).

#### CREDENTIALS

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##### Admissions

- New York
- New Jersey
- District of Columbia

##### Education

- LL.M., New York University School of Law 1999

- J.D., Brooklyn Law School 1992  
*summa cum laude*
- B.S., Touro College, Economics 1989  
*summa cum laude*  
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## INSIGHTS

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### Publications

#### **Washington state undertakes study of captives to capture premium taxes amid COVID-19**

10 September 2020

It is anticipated that the Washington state legislature will be interested in authorizing greater tax enforcement in this area.

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#### **Coronavirus: Overview of tax provisions in the Coronavirus Aid, Relief And Economic Security Act**

8 July 2020

An update on the business tax provisions in the CARES Act.

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#### **Coronavirus: Overview of tax provisions in the Coronavirus Aid, Relief, and Economic Security Act**

31 March 2020

An outline of business tax provisions in the CARES Act.

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#### **90-day deferral for US federal income tax payments**

20 March 2020

Those who decide to defer their federal tax payments will be able to do so on a penalty-free and interest-free basis, with penalties and interest beginning to accrue for payments submitted after July 15, 2020.

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#### **Coronavirus: federal and state tax relief (United States)**

16 March 2020

Congress and state legislatures and administrative agencies are working hard to provide necessary tax relief for those affected by the coronavirus disease (COVID-19) pandemic.

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### Events

### Previous

#### **Payroll taxes during COVID-19: Federal tax credits and deferrals and state and local tax matters**

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17 September 2020 | 12:00 - 1:00 ET  
Webinar

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### **State and local taxes amid COVID-19**

30 April 2020 | 12:00 – 1:00 EST  
Tax – Continuing Education Webinar Series  
Webinar

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### **Tax provisions of the Coronavirus Aid, Relief, and Economic Security Act: webinar**

1 April 2020 | 9:00 – 10:00 PST  
Webinar

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### **Transfer Pricing Challenges of the Digital Economy**

12 June 2019

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## **NEWS**

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### **DLA Piper announces partnership promotions for 2020**

30 April 2020

DLA Piper is proud to announce that 67 lawyers have been promoted to its partnership. The promotions are effective as of April 1, 2020 in the United States and May 1, 2020 for EMEA and Asia Pacific. The promotions have been made across many of the firm's practice areas in 35 different offices throughout 13 countries.

Across the firm's practices globally, Corporate saw the largest intake of new partners with 19 promotions, followed by Litigation and Regulatory with 15. Intellectual Property and Technology and Finance and Projects had ten and eight promotions respectively, while there were six in Real Estate. Tax and Employment both had four, and there was one in Restructuring.

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### **DLA Piper advises Bowlero Corp. in its acquisition of the Professional Bowlers Association**

11 September 2019

DLA Piper represented Bowlero Corporation in its acquisition of the Professional Bowlers Association, the pinnacle of professional bowling since 1958.

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### **DLA Piper advises the International Center of Photography on the sale of its 250 Bowery location and the acquisition of its new location at Essex Crossing**

8 MAY 2019

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DLA Piper represented the International Center of Photography (ICP) in connection with the sale of its 250 Bowery location, and the acquisition of its new location at Essex Crossing on the Lower East Side of Manhattan.

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