

Josh Gewolb is a tax lawyer who brings a personal and practical approach to his representation of for-profit and not-for-profit clients.

Tax Matters

Josh began his career as a traditional federal tax lawyer. Starting at Debevoise & Plimpton, LLP and continuing at Harter Secrest & Emery LLP, he provides advice to clients from small local enterprises to large publicly traded corporations about a full range of tax matters. He combines the intellectual background associated with a large traditional tax practice and the practical problem-solving approach required for smaller entities. Josh also looks at tax through the lens of state tax planning and has experience guiding clients through the unique issues presented in this area. He helps clients resolve audits/controversies as quickly and efficiently as possible, and this experience informs his transactional practice.

Not-for-Profit Organizations

Josh counsels organizations ranging from small start-up enterprises to large national foundations on complex tax and not-for-profit law issues. His experience at the intersection of tax and not-for-profit law enables him to provide counsel on the unique issues presented by mergers and acquisitions involving not-for-profit organizations. Josh has a special expertise in the area of private foundations and serves a number of corporate and family foundations nationwide. He develops close relationships with his not-for-profit clients and many think of him as not just a lawyer but as a full member of the team helping to enhance their mission.

Thought Leadership

Josh's comments on tax reform have been featured in *The New York Times*, the *Wall Street Journal* and *Bloomberg Tax Daily Tax Report*. He authors a column on tax matters, a blog on exempt organizations, and participates frequently in bar association reports. He is deeply engaged in current events in tax and non-profit law and has presented at the American Bar Association, the New York State Bar Association and at numerous local events.

Professional and Civic Affiliations

- Member, New York State Bar Association Tax Section Executive Committee
- Co-Chair, New York State Bar Association Committee on New York State Taxes
- Secretary, Board of Directors, Pathstone Development Corporation
- Member, Board of Directors, Jewish Senior Life
- Member, Board of Directors, Greater Rochester Summer Learning Association
- Member, New York State Bar Association Not-for-Profit Corporations Law Committee
- Member, Impact Investing Legal Working Group (IILWG) 2019 Conference Planning Committee
- Former Chair, Monroe County Bar Association Tax Section



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PARTNER

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Admissions

New York

Education

University of Michigan Law School,
J.D., *magna cum laude*
Harvard University, B.A., *cum laude*

Honors and Awards

- Named as *Best Lawyers*® 2018 Tax Law “Lawyer of the Year” in Rochester, NY
- Selected by his peers for inclusion in *The Best Lawyers in America*® in the field of Tax Law
- Selected to the 2017 Upstate New York Super Lawyers Rising Stars list

Publications

General

- Author of updates regarding the Non-Profit Revitalization Act in *White New York Business Entities*, Fourteenth Edition (Matthew Bender 2014) (Part IV, Not for Profit Corporation Law, VV. 6 & 7)

Contributor to New York State Bar Association Tax Section Reports

- *Tax Section Report 1413*, “Comments on 2019-2020 New York State Executive Budget,” Mar 4, 2019
- *Tax Section Report 1396*, “Report on Provisions of the New Tax Law Affecting Tax-Exempt Organizations,” Jun 7, 2018
- *Tax Section Report 1391*, “Comments on 2018-2019 New York State Executive Budget,” Mar 9, 2018
- *Tax Section Report 1380*, “Report on Recommended Amendments to the New York State's Driver's License Suspension Program,” Nov 3, 2017
- *Tax Section Report 1379*, “Report on NYS Department of Taxation and Finance Draft Regulations Regarding Computation of the Prior Net Operating Loss Conversion Subtraction,” Aug 31, 2017

Rochester Business Journal, “Taxing Matters” Column

- “IRS develops new offshore voluntary compliance protocol,” *Rochester Business Journal*, August 2, 2019
- “New opportunity zone regulations from IRS introduce flexibility,” *Rochester Business Journal*, May 24, 2019

News

- “State of Wayfair: Marketplace Bill Sent to West Virginia Governor,” *Bloomberg BNA*, Ma 12, 2019
- “A New Bid to Break the Cycle of Poverty,” *Rochester Beacon*, Feb 14, 2019
- “Few N.Y. Businesses Sign Up for State Program to Bypass Trump Tax Limits,” *The Wall Street Journal*, Dec 2, 2018
- “New York Clarifies How to Report Repatriated Income,” *Bloomberg BNA*, Aug 7, 2018
- “Will Tax Changes Drive New Yorkers to the Polls? Probably Not,” *The New York Times*, Jun 10, 2018
- “Verizon Wireless Denied \$19M New York Sales Tax Refund,” *Bloomberg BNA*, Apr 24, 2018
- “Tax Incentives: Amazon Headquarters Bids Get Tweaks Thanks to Federal Tax Act,” *Bloomberg BNA*, Apr 16, 2018
- “Federal Tax Law Could Be Stumbling Block for State Incentives,” *Bloomberg BNA*, Jan 24, 2018

Presentations

- “Current Complex Investment Issues,” ABA Tax Section 2019 Midyear Tax Meeting, Jan 18, 2019
- “The Effects of Pending Federal Tax Legislation on State and Local Taxation,” New York State Bar Association Tax Section Meeting, Jan 23, 2018
- “From Basics to Hot Topics,” New York State Bar Association’s New York Not-for-Profit Organizations Practice Symposium, Nov 30, 2017

