

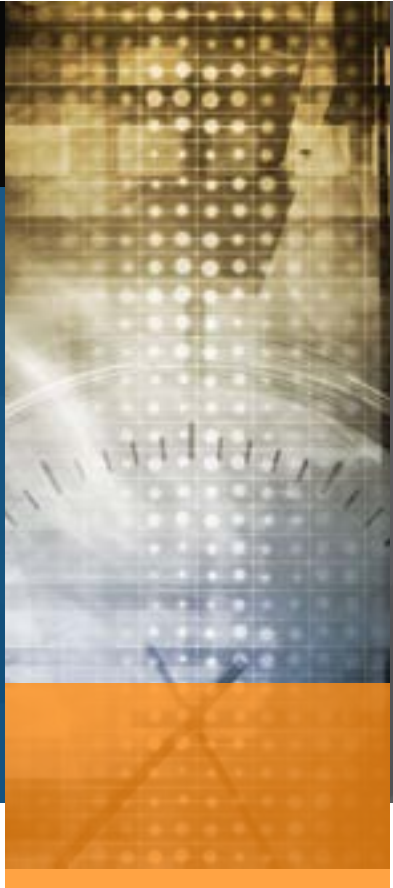
STATE & LOCAL TAX

The attorneys in Hodgson Russ's State & Local Tax (SALT) Practice offer our clients exceptional experience in all New York State, New York City, and multistate tax issues. The group's attorneys are also well versed in multistate, international, and cross-border tax matters. From planning and compliance to litigation and damage control, our SALT Practice attorneys provide legal solutions specifically tailored to meet our clients' complex requirements.

While other firms of similar size may have one attorney who occasionally handles state and local tax matters, the Hodgson Russ SALT Practice has more than 20 professionals experienced in areas that include audit and assessment defense, business incentives, business succession planning, corporate structuring, income tax, residency audits and planning, energy taxation, litigation, lobbying, negotiations, and sales tax.

Our SALT partners include: Paul R. Comeau, who founded our SALT Practice and who has more than 45 years of experience practicing tax law; Mark S. Klein, a nationally-known speaker and author; Timothy P. Noonan, the practice's chief litigator who won a landmark residency case, *Gaied*, in New York's highest court in 2014 and who is author of the Noonan's Notes blog; Joseph P. Endres, who focuses on sales tax issues for technology companies, various tax credit programs, multistate abandoned property issues, and provides economic nexus and marketplace nexus services to our clients; Christopher L. Doyle, our practice leader, who has extensive experience in the area of corporate taxation

and publishes a weekly blog entitled *Taxes in New York (TiNY)*; Elizabeth Pascal, who assists individual and business clients with a wide array of New York State and New York City audits and has helped many clients successfully navigate New York's voluntary disclosure process; Andrew W. Wright, who handles many state and local tax matters including helping clients plan for, execute, and defend on audit, 548-day rule strategies which resulted in nonresident status in New York; William J. Comiskey, a former deputy commissioner for tax enforcement at the New York State Department of Taxation and Finance; Thomas J. Collura, who handles mergers and acquisitions, financial transactions, and complex trust and estate matters in the Albany area; Debra Silverman Herman, who focuses on the state and local impact of multistate business activities out of our New York City office; and Joshua K. Lawrence, who, in addition to his general state tax knowledge, has significant experience addressing clients' multistate nexus issues and planning and controversies for sales tax issues confronting the construction industry.



As stated by one of our *Fortune* 500 clients, "Other tax advisors produce legal bills. You guys produce results."

In the past 10 years, when litigation was required, our attorneys won a significant majority of the tax cases we've litigated for our clients in the Division of Tax Appeals and New York courts.

2015 Litigation Update: On January 28, the Division of Tax Appeals issued its Determination in Entergy Nuclear Operations, et. al., holding that step-up transformers used in power-plants were exempt from New York sales tax. Hodgson Russ was counsel to Entergy.

We've represented approximately 30 of the billionaires on the "Forbes Guide to the World's Richest People."

A Proven Track Record of Success

Based on statistics obtained from the New York State Division of Tax Appeals' annual reports, taxpayers lose most of their litigation against the Tax Department. In fact, out of all the determinations issued by administrative law judges in 2000-10, taxpayers prevailed less than 27 percent of the time. Our track record is "just a little" better. During the same 10 years, when litigation was required, our attorneys won approximately 80 percent of the cases we litigated in the Division of Tax Appeals and New York courts.

This success rate is staggering. As stated by one of our *Fortune* 500 clients: "Other tax advisors produce legal bills. You guys produce results." Word gets around, and this type of success has made us a go-to firm for disputed tax matters. Of particular note, we've represented approximately 30 of the billionaires on the "Forbes Guide to the World's Richest People."

Hodgson Russ has been awarded prestigious "Best Law Firm" rankings by *Best Lawyers/U.S. News & World Report* in the categories of National Tier 2 Tax Law and Litigation - Tax, Metropolitan Tier 1 Tax Law, and Metropolitan Tier 2 Litigation - Tax.

SERVICES

Audits

Hodgson Russ attorneys regularly help clients navigate the murky waters of an audit, including sales and use tax audits, corporation income tax audits, franchise tax audits, flow-through entity audits, and abandoned property audits. Over the past 25 years, we have handled thousands of residency and income-allocation cases, and we have been told by high-ranking New York State Tax Department officials that we handle more residency cases than any other firm in the state. No matter where a client is in the audit process, be it initial contact or collections, the Hodgson Russ SALT Practice can help achieve a satisfactory resolution.

Litigation

When litigation is inevitable, Hodgson Russ approaches it as both a business and a legal challenge. Hodgson Russ SALT attorneys have represented hundreds of clients before the New York State and New York City administrative tax courts and tax courts in other states and are well versed in their procedural intricacies. Our attorneys handle a variety of judicial matters, including obtaining declaratory judgments and prosecuting judicial

appeals from the administrative courts, and we have advocated on behalf of clients in all of New York's judicial and quasi-judicial institutions, from conciliation conferences to oral arguments before New York's highest court, the Court of Appeals. In 2014, we won one of the most important residency cases in decades at New York's highest court.

And Hodgson Russ is the only firm to use the provisions of the CPLR to obtain legal fees (more than \$145,000) against the Tax Department in a litigated tax case.

Government Relations

The SALT Practice's strong Albany presence combined with its extensive technical and substantive tax knowledge give Hodgson Russ an edge at the legislative level to lobby effectively for or against changes in the tax law on our clients' behalf. Our attorneys work closely with decision makers in the state and city tax departments, as well as with legislators and legislative and executive tax writing staff members.

Multistate Tax Issues

Hodgson Russ SALT attorneys help numerous businesses that reach across state lines deal with the widely varying and often anachronistic tax laws and regulations that affect them. We also help clients create a plan of action for managing multistate tax compliance using our proprietary Matrix planning tool to help clients quantify their exposure through a state-by-state analysis of audit risk and liability magnitude. Working closely with individual states and the

Multistate Tax Commission, the Hodgson Russ SALT attorneys help clients negotiate favorable voluntary disclosure agreements to settle their liabilities and coordinate future tax compliance.

KNOWLEDGE IS POWER

We wrote the book

Any lawyer can read the books necessary to become proficient in an area of law. The attorneys in the Hodgson Russ SALT Practice write those books. Recent publications written or edited by our attorneys or to which they have contributed include:

- *New York Residency & Allocation Audit Handbook*, CCH
- *The Business Incentives Guide, New York Chapter*, CCH
- *Checkpoint Catalyst, Allocation and Apportionment Chapter*, Thomson Reuters
- *Contesting New York Tax Assessments*, NYS Bar Association
- *Guidebook to New York Taxes*, CCH
- *New York City Tax Handbook*, RIA
- *New York State Sales and Use Tax Answer Book*, CCH
- *New York Tax Analysis*, CCH
- *New York Tax Handbook*, RIA
- *New York Tax Highlights*, Corporate Tax Publishers
- *Sales and Use Tax Desk Book*, American Bar Association
- *State Tax CD-ROM, New York Summary*, Tax Analysts
- *Tax Practice Insights: New York*, LexisNexis

We make news

In addition to Tim Noonan's monthly column for Tax Analysts' *State Tax Notes*, and "Noonan's Notes," the group's attorneys have written for publications that include *Journal of Multistate Taxation*, *Trusts & Estates*, *The Trusted Professional*, *Buffalo Business First*, *CPA Journal*, and *Tax Stringer*, among others, and have been quoted frequently in such publications as *The New York Times*, *The Wall Street Journal*, *The Washington Post*, BNA's *State Tax Report*, *The Buffalo News*, *Capital District Business Review* and *Forbes*, sometimes in multiple articles per publication.

We spread the word

While Mark Klein is among the country's most prolific speakers on tax topics, many of the other attorneys in the group are also well known speakers. Our attorneys have presented at an extraordinary number of seminars, estimated at approximately 80 speeches per year across the country. In recent years, Mark has presented at the American Institute of CPAs (AICPA) Sophisticated Tax Planning Conference in Las Vegas, presented at the AICPA National Tax Conference in Washington DC regarding residency and doing business on the web, recorded a SmartPros video on residency, and taken part in a number of Foundation for Accounting Education webcasts on various topics. Tim Noonan has presented at the annual CCH User Conference and the National Multistate Tax Symposium, sponsored by Deloitte, and he is a regular speaker on the CCH webinar circuit.

CONTACT

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PROFESSIONALS

ATTORNEYS

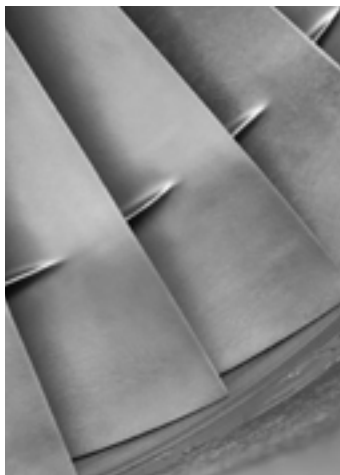
Paul Baldwin Jr.
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Katherine Cauley
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Timothy Noonan
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K. Craig Reilly
Emma Savino
Joseph Tantillo
Andrew Wright

SENIOR AUDIT MANAGERS

Diana Mathis
Michael Van Wagnen

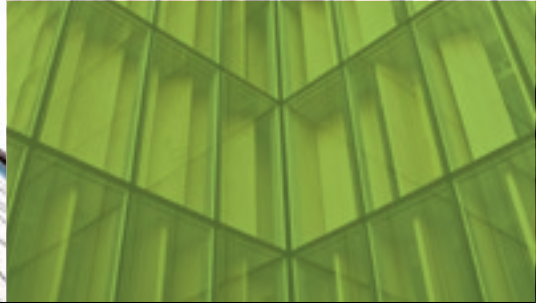
AUDIT MANAGER

Rhonda Brinkman



Hodgson Russ's SALT Practice has numerous professionals experienced in areas that include:

- Abandoned property
- Audit and assessment defense
- Business incentives
- Business succession planning
- Charitable giving
- Corporate structuring
- Corporate income tax
- Energy taxation
- Estate and gift tax audits and planning
- Litigation
- Lobbying
- Residency
- Sales tax
- Tax credits and incentives



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Practice restricted to U.S. law



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