

STATE & LOCAL TAX

Our firm's State & Local Tax (SALT) Practice offers exceptional experience in all New York State, New York City and multistate tax issues to our clients. The group's New York State tax 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' 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 many New York corporate tax attorneys – with more than 20 professionals -- experienced in areas that include audit and assessment defense, unclaimed property filings, business incentives, business succession planning, corporate structuring, income tax, residency law and audits and planning, personal income tax audit, energy taxation, litigation, lobbying, negotiations, abandoned property law 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.

Contact

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Professionals

Attorneys

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Thomas Collura
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William Comiskey
Ariele Doolittle
Christopher Doyle
Catherine Eberl
Joseph Endres
Debra Herman
Daniel Kelly
Mark Klein
Joshua Lawrence
Timothy Noonan
Elizabeth Pascal
Zoe Peppas
K. Craig Reilly
Emma Savino
Joseph Tantillo
Andrew Wright

Audit Managers

Rhonda Brinkman

STATE & LOCAL TAX

In addition to the attorney team members, our SALT Practice includes two Audit Managers, one Senior Audit Manager and one Senior Audit Manager/Tax Analyst, three of whom are former New York State tax auditors.

Hodgson Russ LLP 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.

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 2000-2010, taxpayers prevailed less than 27% of the time.

Our track record is better. During those same 10 years, when litigation was required, Hodgson Russ's New York corporate tax lawyers won approximately 80% 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 listed on the *Forbes Guide to the World's Richest People*."

Services

Audits. Tax attorneys in our SALT Practice regularly help clients navigate the murky waters of an audit, including New York State sales and use tax audits, corporation income tax audits, franchise tax audits, flow-through entity audits and abandoned property audits. During the past 25 years, we've handled thousands of residency and income-allocation cases. We've 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, whether it's initial contact or collections, the firms' SALT Practice can help achieve a satisfactory resolution.

Litigation. When litigation is inevitable, Hodgson Russ approaches it as a business and legal challenge. The attorneys in our SALT Practice have represented hundreds of clients before the New York State and New York City administrative tax courts

Senior Audit Manager

Diana Mathis

Michael Van Wagnen

Paralegals

Joshua Mruk

Elisa Nye

STATE & LOCAL TAX

and tax courts in other states. We also are well-versed in their procedural intricacies.

Our SALT Practice attorneys handle a variety of judicial matters, including obtaining declaratory judgments and prosecuting judicial appeals from the administrative courts. 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 Civil Practice Law and Rules statute 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, gives 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's income and sales tax lawyers help many businesses that are in another state deal with the widely varying 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 concern.

Maryland v. Wynne: Does it Affect You?

Maryland v. Wynne, a 2015 U.S. Supreme Court case, could have an impact on taxpayers across the country, including taxpayers in New York. In *Maryland v. Wynne*, the Supreme Court held that the Maryland resident tax credit was unconstitutional. Residents were subject to double taxation on income earned outside the state, and the Supreme Court determined their Maryland income was impermissibly favored. The taxation structure created a tariff, in effect, in violation of the Commerce Clause of the U.S. Constitution, which is dormant.

That case arose because Maryland imposed a county and a state tax. For state taxes, residents could get credit for taxes paid on income earned outside the state. This did not apply to county taxes, allowing for double taxation.

For New York taxpayers, this is significant because the state also charges some local taxes, notably in Yonkers and New York City. In addition, like Maryland, the state taxes residents on income earned outside the state. One notable difference, however, is that nonresidents of New York are not charged New York City local tax. This could impact whether courts rule in favor of New York residents seeking a refund claim after the *Wynne* ruling.

New York taxpayers, especially those with long-term residences in nearby states, may also seek to challenge the 1998 *Tamagni* case, which determined that two states can tax "intangible" income from investments in cases where a taxpayer is a resident of both states. The decision in *Wynne* may be used by taxpayers to challenge the 1998 ruling.

People who work from home may also take interest in *Maryland v. Wynne*. New York is one of five states to have a rule known as a "convenience of the employer." Under this, telecommuters who are not residents of New York but who do work for a New York-based employer from their non-New York home may be subject to tax in New York. Since many other states

STATE & LOCAL TAX

follow a “physical presence” rule, they may also tax the commuter because they were physically working in another state.

This may subject the telecommuter to double taxation. The Supreme Court decision in *Maryland v. Wynne* determined a state rule was unconstitutional if it led to double taxation due to internal inconsistency. Telecommuters facing double taxation because of New York’s laws could use *Maryland v. Wynne* as the basis of a case.

If you could be affected by *Maryland v. Wynne*, or if you could fall into any of these categories, you will want to work with a New York tax attorney at Hodgson Russ to build your case. The team at Hodgson Russ has the resources to represent you.

Knowledge Is Power

We wrote the book. Any lawyer can read the books necessary to become proficient in an area of law, but the Hodgson Russ SALT Practice attorneys *write* those books. These publications were written by our attorneys:

- *New York State Sales And Use Tax Answer Book, CCH (2013 Edition)*
- *Contesting New York State Tax Assessments, 4th Edition*
- *Guidebook to New York Taxes, 2019 Edition*
- *New York Residency And Audit Allocation Handbook, CCH (2018 Edition)*
- *What to Expect in a Sales and Use Tax Audit*
- *What to Expect in a Residency Audit*

To learn more about how to obtain these handbooks, please click [here](#).

Our SALT Practice attorneys have also written, edited or contributed to these publications:

- *New York Residency & Allocation Audit Handbook, CCH (2014 edition)*
- *The Business Incentives Guide, New York Chapter, CCH*
- *Checkpoint Catalyst, Allocation and Apportionment Chapter, Thomson Reuters (2018 edition)*
- *Contesting New York Tax Assessments, NYS Bar Association*
- *Guidebook to New York Taxes, CCH*
- *New York City Tax Handbook, RIA*
- *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*

STATE & LOCAL TAX

In addition to Tim Noonan's "Noonan's Notes," (which is a monthly column for Tax Analysts' State Tax Notes), the group's attorneys have written for publications that include *The Journal of Multistate Taxation*, *Trusts & Estates*, *The Trusted Professional*, *Buffalo Business First*, *CPA Journal* and *Tax Stringer*, among others, and have been frequently quoted in such publications as *The New York Times*, *The Wall Street Journal*, *BNA's State Tax Report*, *Buffalo News*, *Capital District Business Review*, *State Tax Notes* 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 CPA (AICPA) Sophisticated Tax Planning Conference in Las Vegas. He's also presented at the AICPA National Tax Conference in Washington, D.C. about residency and doing business on the web, recorded a SmartPros video on residency and taken part in the Foundation for Accounting Education webcasts.

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.

Podcast The Hodgson Russ State & Local Tax Practice is ready to un-complicate some of New York State's most complicated tax laws and requirements for you. Subscribe to our podcasts for instant access to the latest episodes of "State Tax Talks with Joe Tantillo."

[CLICK HERE TO LISTEN, DOWNLOAD, AND SUBSCRIBE](#)

Experience

Hodgson Russ represented major hotel chains in litigation against the New York State Department of Taxation and Finance concerning more than \$20 million in refund claims for sales taxes paid on reimbursements related to hotel loyalty and rewards points programs.

Hodgson Russ served as tax counsel on behalf of a banking client in a Division of Tax Appeals case reversing a New York Department of Taxation and Finance position on tax planning involving the usage of tax-favored subsidiaries for New York bank tax purposes.

Hodgson Russ assisted an officer and shareholder of a corporation alleged to have received a constructive dividend from the corporation, resulting in alleged New York State and collateral federal personal income tax liabilities. Our attorneys successfully sought a courtesy conference with the New York State Department of Taxation and Finance, resulting in the cancellation of the assessment and a refund of the erroneously seized funds. Subsequently, we sought audit reconsideration with the Internal Revenue Service challenging the collateral assessment of federal income tax liability. This, too, resulted in the cancellation of the assessment and a refund of the erroneously withheld refunds.

STATE & LOCAL TAX

Hodgson Russ assisted an officer and shareholder of a corporation facing responsible person liability for sales taxes assessed against the business. Our attorneys represented this client before the New York State Department of Taxation and Finance, Bureau of Conciliation of Mediation Services. Our efforts established that the client was not personally liable for the taxes at issue, leading to the cancellation of the assessment.

Hodgson Russ assisted a service station and repair shop with sales and use tax liabilities. We represented the client before the New York State Department of Taxation and Finance, Bureau of Conciliation of Mediation Services. The issues involved included, *inter alia*, inadequacy of records and documentation. Working closely with auditors, our attorneys negotiated a penalty abatement and substantial reduction in taxes.

Hodgson Russ served as tax counsel in a New York litigation involving a software and information services provider. The scope of litigation included questions about New York's ability to tax cloud-computing transactions as well as bundling of taxable and non-taxable information services. We reached a settlement for cents on the dollar shortly before the scheduled administrative law judge hearing.

Hodgson Russ helped a nonresident payment services provider obtain a favorable advisory opinion from the New York State Department of Taxation and Finance. The advisory opinion addressed corporate income tax nexus as well as sales and use tax nexus issues. All of the issues were decided in the client's favor.

Counsel for Charitable Contributions and Naming Rights Agreements for Major Charitable Gifts

Hodgson Russ served as lead tax counsel in two New York State Division of Tax Appeals cases that redefined rules outlining the manner in which part-year residents of New York State allocate flow-through income. In one, our attorneys successfully enforced the doctrine of estoppel against the New York State Department of Taxation and Finance, one of the few times ever in reported cases where the estoppel doctrine has been used against the Department. In the second case, we reversed a long-standing position that the Tax Appeals Tribunal had taken, and the result of that case was ultimately incorporated into a tax law amendment.

Hodgson Russ represented a New Jersey taxpayer facing a difficult residency audit before the New York State Department of Taxation and Finance. The primary issue was whether the taxpayer maintained his permanent place of abode in New York City by virtue of owning an apartment used by his elderly parent. Hodgson Russ's negotiations with the auditor led to a cancellation of the assessment.

Hodgson Russ assisted a Canadian client with the purchase and sale of U.S. vacation property and advised on the federal and state tax considerations for nonresidents owning U.S. real property, including the reporting of U.S. source rental income and the implications of the Foreign Investment in Real Property Tax Act (FIRPTA) upon a sale of the property. Our services also involved U.S. estate planning with respect to the ownership of the property.

Following a unanimous unfavorable decision by an intermediate court, Christopher L. Doyle successfully secured a unanimous favorable decision involving a natural gas pipeline operator. The decision by New York's highest court declared the natural gas import tax unconstitutional in violation of the Interstate Commerce Clause.

STATE & LOCAL TAX

During the spring of 2014, Hodgson Russ LLP (“Hodgson”) received a letter from the Minnesota Department of Revenue (“Minnesota Revenue”) that attempted to establish a new low in the states’ “race to the bottom” to establish the most minimal constitutional standard required to satisfy substantial nexus with an out-of-state taxpayer. Minnesota Revenue asserted that under suspect provisions of the Minnesota tax code, Hodgson had nexus with the state of Minnesota based upon a single, un-audited fact: between the 2004 and 2012 tax years, Hodgson received federal Forms 1099 from payors using a Minnesota mailing address. On account of this single fact – with no revenue floor or other safeguards – Minnesota Revenue asserted that Hodgson had nexus with Minnesota, and was therefore required to file Minnesota franchise tax returns and apportion its business income to the state.

Like other entities who received similar letters from Minnesota Revenue, Hodgson was forced to make a difficult decision. Should we take the admittedly lousy deal Minnesota Revenue was offering (four-year lookback, no penalties) and avoid costly litigation, or should we fight, because we know we’re right and we should win? We are tired of seeing clients and others bend to the enormous pressure of state taxing authorities, especially when a business decision cost-benefit analysis is the only basis for settlement. With this in mind, we sued Minnesota Revenue in New York State Supreme Court, seeking different types of relief.

Hodgson and Minnesota Revenue eventually settled, and like many litigated cases neither side admitted the other was right in the closing paperwork. But given Minnesota Revenue’s agreement that Hodgson need not file for any one of the tax years in issue, and further that it would not pursue any avenue against Hodgson for those tax years, educated people cannot really disagree about who the victor was. Moreover, Minnesota Revenue stated on the record in New York Supreme Court that it would change its policies in regard to establishing nexus with foreign entities, hopefully saving others from the same fate as Hodgson. We’re not sure this policy change has happened yet, but to the extent you or your business receives an inquiry or demand from Minnesota or any other jurisdiction with a summary conclusion that nexus exists, you should consider challenging it before rolling over. Sometimes it makes financial sense, and sometimes it’s just the right thing to do.

While additional filings and briefs are available as part of the public record, a sample of relevant filings, transcripts, and briefs from this matter, along with the final settlement agreement, are included below.

- Pleadings Index
- Hodgson Russ’s Verified Petition and Complaint with Exhibits
- Hodgson Russ’s Memorandum in Support of Motion for Partial Summary Judgment and in Opposition to Minnesota Revenue’s Motion to Dismiss
- Hodgson v. Minnesota Hearing Transcript
- Hodgson v. Minnesota Settlement Transcript
- Hodgson v. Minnesota Settlement Agreement and Discharge

Hodgson Russ assisted major hotel chains in a pilot project with the New York State Department of Taxation and Finance to streamline review and audit of sales tax on renovation and capital projects.

STATE & LOCAL TAX

Hodgson Russ served as tax counsel in a New York State Division of Tax Appeals case in which we successfully proved that a commercial bridge painting project in New York City satisfied New York State's rules for capital improvements. The litigation included a hearing before an administrative law judge and a successful appeal to New York's Tax Appeals Tribunal.

Hodgson Russ provided counsel to the owner of a vacant industrial property when it was purchased by another business. Jeffrey Stravino managed the overall coordination of the various legal teams and issues involved in the deal, and personally handled the environmental matters, including working with the client and New York State to get the site into the New York State Brownfield Cleanup Program. Joseph Endres assisted on the tax issues, and was very instrumental in working through tax and BCP issues that arose during the transaction.

Hodgson Russ advised the developer on all legal aspects of the permitting and IDA financing of multiple wind energy projects in Western New York providing power for more than 50,000 homes. The projects include over a hundred turbines, over 20 miles of access roads, electric collection systems, an operations and maintenance building, and a substation. Our work included guiding the environmental impact review processes, representing the company at public hearings, obtaining land use permits, defending the company in lawsuits from opposing neighbors, and negotiating road use and host community agreements. We served as local finance counsel in obtaining benefits from the IDA, and all real estate matters related to the project, including survey due diligence and acting as the title examiner for the projects.

Hodgson Russ attorneys assisted a high-net-worth individual with his residency change from New York to Florida prior to a multi-hundred-million-dollar sale of foreign investment. Planning for the residency change involved a detailed review of residency requirements as well as the application of New York's accrual provisions for changes of residency.

Hodgson Russ assisted a high-net-worth taxpayer with planning associated with New York State's 548-day rule. The planning involved detailed work with our client and his advisors on interpretation and application of New York's residency provisions as well as the obtainment of a favorable advisory opinion on certain points related to the 548-day rule.

On behalf of two nonresident S corporation shareholders, a Hodgson Russ team led by Christopher L. Doyle successfully litigated to decision a case involving a stock sale with an IRC §338(h)(10) election. Such elections treat stock sales as deemed asset sales for federal income tax purposes. Chris was able to convince the Tax Appeals Tribunal to ignore the federal income tax treatment. Ultimately, the decision was overturned legislatively, but not until Chris's client realized the benefits of the favorable decision.

Hodgson Russ assisted a large investment research provider through a difficult New York sales and use tax audit involving taxability of investment research services under New York sales tax law. Ultimately, we reached a resolution where the taxpayer leveraged significant refund for use taxes paid on acquisition of certain research services.

A Hodgson Russ team led by Christopher L. Doyle assisted a tobacco products client by restructuring the business and moving it from New York to Pennsylvania. Because of the unique tax laws applicable to tobacco businesses, future New York taxes were reduced to nil, and the business recovered almost \$1 million in prepaid taxes on file with the state.

After a protracted litigation and multiple unfavorable rulings for the state, the New York State Department of Taxation and Finance capitulated in its attempt to impose approximately \$85,000 in sales tax on the services of a Hodgson Russ client. Moreover, after reviewing the merits of the case, the New York State Supreme Court judge ordered the Tax Department to

STATE & LOCAL TAX

pay our client approximately \$159,000 in attorneys' fees under the Equal Access to Justice Act, which permits the award of fees in cases where government action is not substantially justified.

Hodgson Russ represented an individual in a New York State tax audit and at a conciliation conference through the New York State Department of Taxation and Finance Bureau of Conciliation and Mediation, resulting in the cancellation of a \$1 million tax assessment based on residency.

Hodgson Russ attorneys represented the victorious taxpayer in a highly anticipated decision in a tax residency case before the New York Court of Appeals. In *John Gaied v. New York State Tax Appeals Tribunal*, the court agreed with the position advocated by Hodgson Russ on behalf of Mr. Gaied and established a new rule for determining when individuals domiciled outside of New York may still be taxed in New York as "statutory residents." This was the first case in several decades to prompt New York's highest court examined the scope and extent of New York's residency rules. The case has been widely cited in the press, including the *Wall Street Journal* and *Law360*.

Hodgson Russ represents a prominent New York City cultural organization in various tax matters, including sales tax and withholding tax. Our representation of this client has previously resulted in the cancellation of several New York State sales tax assessments.

Hodgson Russ represented the Trustee of a trust that converted from a taxable New York resident trust to an exempt-resident trust in a multi-million dollar New York tax audit. At issue was whether the gain realized by the trust as the result of a substantial business transaction involving the termination of an S election was reportable on the last day of the resident period or on the first day of the exempt-resident period. Hodgson Russ took the matter through audit to a BCMS conference. New York ultimately agreed that the income was recognized in the exempt-resident period and therefore not subject to New York income tax.

In the News

New York High Court: No Royalty Payment Exclusion for Disney, IBM
Tax Notes State, April 24, 2024

Disney, IBM Owe Tax on Foreign Royalties, NY High Court Says (1)
Bloomberg Tax, April 23, 2024

Disney, IBM New York Tax Cases Carry Constitutional Implications
Bloomberg Tax, March 12, 2024

NY Lawmakers Again Try to Break From Opportunity Zone Program
Bloomberg Tax, February 8, 2024

New York Adopts Final Regulations for Corporate Tax Overhaul
Bloomberg Tax, December 27, 2023

STATE & LOCAL TAX

After the Move - Part III: Returning to New York

TaxStringer, October 1, 2023

After the Move – Part II: New York State’s Income Sourcing Rules for Business Sales

TaxStringer, September 1, 2023

New York Tax Department Formally Proposes Corporate Tax Reform Regs

TaxNotes, August 10, 2023

NY Regs Seek Narrow Protections From Tax On E-Commerce

Law360, August 9, 2023

After the Move – Part I: New York State’s Income Sourcing Rules for Telecommuting and Deferred Compensation

TaxStringer, August 1, 2023

Press Releases

Hodgson Russ LLP Receives Multiple Top Marks from *Chambers USA Guide 2023*

June 6, 2023

Two Hodgson Russ LLP Attorneys Recognized in *2023 JD Supra Readers’ Choice Awards*

March 6, 2023

Hodgson Russ LLP Adds Associate to its State & Local Tax Practice

February 27, 2023

Debra Silverman Herman Elected as a Fellow of the American College of Tax Counsel

December 2, 2022

Hodgson Russ LLP Launches First Ever Podcast, “State Tax Talks with Joe Tantillo”

November 30, 2022

Fifty-Nine Hodgson Russ Attorneys Ranked in 2022 Edition of Upstate New York Super Lawyers

Hodgson Russ Press Release, August 23, 2022

71 Hodgson Russ Attorneys Ranked in 2023 Edition of *Best Lawyers in America*

Hodgson Russ Press Release, August 19, 2022

Debra Herman Appointed Chair of the American Bar Association Tax Section’s Committee on State and Local Taxes

Hodgson Russ Press Release, July 12, 2021

Open Weaver Banks Joins Hodgson Russ: State & Local Tax Practice Expands Presence in New Jersey

Hodgson Russ Press Release, June 16, 2021

STATE & LOCAL TAX

Two Hodgson Russ Attorneys Selected to Author Monthly Columns in Tax Notes State
Hodgson Russ Press Release, April 27, 2020

Publications

Private Jets Leave NY Minutes Before Midnight as Rich Flee Taxes
Bloomberg Tax, April 19, 2024

State Tax Officials Are Using AI to go After Wealthy Payers
CNBC, April 15, 2024

New Jersey vs. New York: Litigation Efforts on the Convenience Rule
Tax Notes State, April 8, 2024

Empire Zone Strikes Back: A New Hope in an Apportionment Battle
Tax Notes State, March 4, 2024

Hot New York Tax Topics in the Hedge Fund World
TaxStringer, November 1, 2023

Charting the Course for Multistate Voluntary Disclosures
Tax Notes State, September 18, 2023

Telecommuters (and their Employers): Beware of State Taxes
CFO Tech Outlook, August 28, 2023

New Jersey Enacts Major Changes to Corporate and Gross Income Tax
Hodgson Russ LLP State & Local Tax Alert, July 6, 2023

New York's Proposed Digital Advertising Tax
Tax Notes State, June 12, 2023

New Budget Brings New Tax Provisions in New York
Tax Notes State, June 5, 2023

Presentations & Events

2024 Summer Tax Series
605 3rd Ave., New York, New York, Tuesday, June 25 and Thursday, July 18

What Clients Need To Know When Changing Their Residency
March 27, 2024

NY Tax Update
December 14, 2023

STATE & LOCAL TAX

NY Tax Update
December 14, 2023

State and Local Tax Update for 2023 – NYS & NYC & NJ
Uniondale, New York, December 13, 2023

State and Local Tax Update for 2023 - NYS & NYC & NJ
Long Island Marriott, 101 James Doolittle Boulevard, Uniondale, NY 11553, December 13, 2023

2023 Tri-State Tax Update
Tarrytown, New York, December 12, 2023

2023 Tri-State Tax Update
Westchester Marriott Hotel, 670 White Plains Road, Tarrytown, NY 10591, December 12, 2023

A Day with Hodgson Russ: Selected NY State and City Tax Topics Workshop Webcast
December 11, 2023

A Day With Hodgson Russ: Selected NYS and City Tax Topics Workshop Webcast
December 11, 2023