



## JOSEPH N. ENDRES

Partner, Sales & Use Tax Practice Leader, Abandoned Property Audits Practice Leader, Co-Leader Brownfield Redevelopment Practice

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Joe counsels clients on a wide range of state and local taxation issues and represents taxpayers in disputes with the New York State Department of Taxation and Finance as well as the New York City Department of Finance. As the Sales & Use Tax Practice Leader, Joe's practice focuses on sales and use tax issues, especially in the technology (software as a service, cloud computing, digital products, etc.), fine arts and construction industries. Joe is the primary author of our firm's sales tax blog, [All About Sales Tax](#). Joe is a contributing editor (New York Chapter) of the American Bar Association's *Sales and Use Tax Deskbook*. Together with other attorneys in the State and Local Tax (SALT) Practice, Joe is a contributing author to our firm's handbook, *What To Expect In a New York Sales and Use Tax Audit*. Written in a question and answer format, this handbook discusses the issues that arise in these types of audits. Joe also counsels clients regarding personal income tax planning and residency issues. He co-authored, with [Mark S. Klein](#), the *2019 Guidebook to New York Taxes*, a reference source of information on this topic and he writes a column for *Tax Notes State* called "[The Endres Assessment](#)."

He also advises clients with respect to various federal and state tax incentive-based programs such as the federal renewable energy investment and production tax credits, New York State's Start-Up NY Program, the Excelsior Program, the former Empire Zone Program, the Brownfield Tax Credit Program and the Historical Building Rehabilitation Tax Credit Program.

As the [Abandoned Property Audits](#) Practice Leader, Joe counsels clients in this area of law and has represented large corporations in complex compliance matters such as multistate abandoned property audits and voluntary disclosures.

### Honors

- Listed, *Best Lawyers in America* (Tax Law) 2023 - 2024
- Listed, *Buffalo Business First/Buffalo Law Journal's* Legal Elite of Western New York, 2018 - 2020

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140 Pearl Street  
Suite 100  
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### Practices & Industries

State & Local Tax  
Sales & Use Tax  
Tax Controversy  
Tax Credits  
Abandoned Property Audits  
Renewable Energy  
Brownfield Redevelopment

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- Listed, *Upstate New York Super Lawyers Rising Stars*, 2013 - 2017
- Phi Beta Kappa and Phi Alpha Theta
- Former note and comment editor, *Buffalo Law Review*
- University at Buffalo School of Law Faculty Award (for work on the Buffalo Affordable Housing Clinic)

## 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 represented a Canadian lender in connection with the U.S. aspects of revolving and term loans aggregating \$40 million. The loans were used to finance the borrower's new manufacturing operation in Western New York, including a bridge loan pending receipt of brownfield tax credits.

A Hodgson Russ team represented the Buffalo Sabres and its affiliate, HARBORCENTER, in conjunction with the development of HARBORCENTER, an approximately \$200 million, 600,000-square-foot sports, retail, entertainment, parking, and hospitality complex. This first-of-its-kind mixed-used facility includes two ice rinks; a 19-story, full-service Marriott hotel; a sports-themed nightclub and restaurant; retail space; and an 800-car parking facility, all of which are connected to the existing Key Bank Center via skywalk. Hodgson Russ has worked with the Sabres on all aspects of this project from its inception, including environmental review, contract negotiations, permitting, construction, economic development incentives, financing, and tax planning.

Hodgson Russ attorneys litigated a case for a client that operated two locations in Penn Station where customers could purchase food items and alcoholic beverages. The Tax Department initially assessed the client over \$700,000. We were able to have the assessment canceled.

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.

Canada-U.S. Cross-Border

Environmental

Retail Sector

Tax Residency

Voluntary Disclosure - Multistate Programs

## Admissions

New York

New Jersey

## Education

University at Buffalo, B.A., magna cum laude

University at Buffalo School of Law, J.D., magna cum laude

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Hodgson Russ attorneys helped a large beer garden facility located in Queens defend an audit where we were able to reduce the sales tax assessment by over \$400,000 and helped the taxpayer avoid an income tax assessment and a criminal referral.

Hodgson Russ attorneys helped a restaurant client in another sales tax audit that turned into a criminal investigation. We were able to help the client avoid significant criminal prosecution and reduced the tax assessment by over \$300,000.

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 attorneys were brought in to resolve a NYS sales and use tax audit that wasn't going well for the client, a large wine store and banquet center operator in Manhattan. The taxpayer also had a unique facility where it taught classes about wine and spirits and paired them with certain foods and meals. The state was contesting whether the taxpayer paid the proper amount of sales tax on both its purchases and sales. They were able to get the liability down to a nominal amount.

## In the News

Working from Home: State Income Tax Complications  
*The CPA Journal*, January-February 2022

New York Faces Coronavirus Tax-Revenue Hit  
*The Wall Street Journal*, May 25, 2020

New Hampshire Wages War Against Wayfair  
*Tax Notes*, June 20, 2019

The Biggest US States are getting serious about Wayfair  
*International Tax Review*, January 16, 2019

Buffalo Business First - Thought Leaders: Development  
*Buffalo Business First*, July 20, 2018

Abandoned Property Law brings surprises  
*Buffalo Law Journal*, May 21, 2018

Match Group CEO Wins Tax Case By Arguing His Heart Was In Texas With His Dog  
*Forbes*, February 19, 2017

Match CEO Nixes NY Taxes, Penalties Based On Dallas Move  
*Law360*, February 10, 2017

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Brownfield Program Fuels Buffalo Growth  
*Buffalo Business First*, May 25, 2015

## Press Releases

83 Hodgson Russ LLP Attorneys Ranked in 2024 Edition of *Best Lawyers in America*  
August 17, 2023

Hodgson Russ LLP Honored with 2023 New York State Bar Association President's Pro Bono Service Award  
April 17, 2023

71 Hodgson Russ Attorneys Ranked in 2023 Edition of *Best Lawyers in America*  
*Hodgson Russ Press Release*, August 19, 2022

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

Eight Hodgson Russ Attorneys Named to 2019 Buffalo Business First Legal Elite  
*Hodgson Russ Press Release*, September 23, 2019

10 Hodgson Russ Attorneys Named to 2018 Buffalo Business First Legal Elite  
*Press Release*, September 24, 2018

Seventy Hodgson Russ Attorneys Named to 2017 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50  
*Press Release*, September 6, 2017

Sixty-three Hodgson Russ Attorneys Named to 2016 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50  
*Press Release*, August 31, 2016

Sixty-Four Hodgson Russ Attorneys Named to 2015 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50  
*Press Release*, August 19, 2015

Hodgson Russ Partner Joe Endres Presents Avalara Sales and Use Tax Webinar  
*Press Release*, September 16, 2014

## Publications

New York Public Service Commission Commences Grid of the Future Proceeding  
*Hodgson Russ Renewable Energy Alert*, April 23, 2024

Appellate Court Clarifies Scope of Required CLCPA Compliance and Confirms Ripeness Under SAPA for Challenges to Agency Declaratory Rulings  
*Hodgson Russ Renewable Energy Alert*, April 3, 2024

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EPA Finalizes Standards Impacting Hazardous Air Pollution Emissions at Gasoline Distribution Facilities

*Hodgson Russ Environment & Energy Alert*, March 29, 2024

**Inter-Agency Fire Safety Working Group Releases Proposed Revisions to NYS Fire Code Related to Battery Energy Storage Systems**

*Hodgson Russ Renewable Energy Alert*, February 22, 2024

**Applicant's Partial Loss of Site Control Results in First ORES Denial of Section 94-c Permit Application**

*Hodgson Russ Renewable Energy Alert*, February 20, 2024

NYSDEC Releases New Draft Guidance Related to Discharges of PFOA, PFOS and 1,4-Dioxane for Public Review and Comment

*Hodgson Russ Environmental Alert*, January 25, 2024

FY 2025 Executive Budget: Governor Hochul Proposes to Expedite and Consolidate Environmental Review and Permitting for Major Renewable Electric Generation and Transmission Facilities

*Hodgson Russ Renewable Energy Alert*, January 23, 2024

National Grid Petition Seeks Retroactive Cost Increases From Multiple Solar Projects, Ability to Increase Costs on Future Projects

*Hodgson Russ Renewable Energy Alert*, January 16, 2024

NYSERDA Reports on the Impacts of the Inflation Reduction Act and Submits Proposal Stretching Funding for Additional Solar Capacity

*Hodgson Russ Renewable Energy Alert*, January 11, 2024

2024 Draft Solar and Wind Valuation Model Under Real Property Tax Law § 575-b Released for Public Comment

*Hodgson Russ Renewable Energy & Municipal Alert*, January 3, 2024

## **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

Financial Experts Network, March 27, 2024

2024 Florida Tax Residency Series

Hodgson Russ LLP, Palm Beach, Boca Raton, Sarasota, Naples, Florida, January 25, 2024 - March 7, 2024

NY Tax Update

JT Shulman & Co, December 14, 2023

NY Tax Update

JT Shulman & Co., December 14, 2023

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

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

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

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

Nassau/Suffolk Chapter Tax Conference  
NYSSCPA, Melville Marriott Long Island, 1350 Walt Whitman Road Melville, NY 11747, November 30, 2023

## **Blog Posts**

- Sales Tax Cases from the TiNY Blog for May 14, 2024  
*All About Sales Tax*, May 14, 2024
- Sales Tax Cases from the TiNY Blog for April 16, 2024  
*All About Sales Tax*, April 16, 2024
- Sales Tax Cases from the TiNY Blog for April 10, 2024  
*All About Sales Tax*, April 10, 2024
- Sales Tax Cases from the TiNY Blog for March 26, 2024  
*All About Sales Tax*, March 26, 2024
- Sales Tax Cases from the TiNY Blog for March 5, 2024  
*All About Sales Tax*, March 5, 2024
- Sales Tax Cases from the TiNY Blog for February 12, 2024  
*All About Sales Tax*, February 12, 2024
- Sales Tax Cases from the TiNY Blog for February 8, 2024  
*All About Sales Tax*, February 8, 2024
- Sales Tax Cases from the TiNY Blog for January 12, 2024  
*All About Sales Tax*, January 12, 2024
- Sales Tax Cases from the TiNY Blog for January 11, 2024  
*All About Sales Tax*, January 12, 2024
- Sales Tax Cases from the TiNY Blog for September 28, 2023

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*All About Sales Tax*, September 28, 2023

**Professional Affiliations**

- New York State Bar Association
- Bar Association of Erie County