



## WILLIAM J. COMISKEY

Partner

wcomiskey@hodgsonruss.com 518.433.2428

Bill represents businesses and individuals facing government investigations or prosecutions involving alleged fraudulent or wrongful conduct, including those suspected of violating New York's tax, health, and criminal laws and the laws governing licensed professionals.

Since joining Hodgson Russ in late 2010, he has secured the exoneration of a New York businessman wrongly indicted for tax fraud; successfully defended a national company under investigation by the New York State Office of the Attorney General for alleged tax law violations initiated by a tax whistleblower; and has been retained as a consultant in tax whistleblower cases by counsel for both whistleblowers and companies under investigation. His practice includes the representation of taxpayers involved in state tax litigation, the representation of physicians and certified public accountants (CPAs) involved in licensing or disciplinary matters and the representation of health care providers under investigation by the New York State's Office of the Attorney General and Office of the Medicaid Inspector General. He both prosecutes meritorious whistleblower cases and defends those accused of violations by whistleblowers or the government.

Bill has more than 30 years of government experience and has held top-level government positions with New York State agencies responsible for tax enforcement and for investigating and prosecuting health care fraud, physician misconduct, complex financial fraud and official misconduct.

Prior to joining Hodgson Russ, Bill was the deputy commissioner for tax enforcement at the New York State Department of Taxation and Finance, where he served as the state's top tax enforcement officer in charge of approximately 2,500 auditors, collectors and criminal investigators. In the health care area, Bill served as the deputy attorney general in charge of New York's Medicaid Fraud Control Unit, the largest state law enforcement unit in the nation dedicated to fighting Medicaid fraud, which was, during his tenure, involved in multiple major national qui tam whistleblower actions. In a prior appointment, Bill served as director of the Bureau of Professional Medical Conduct in New York's Department of Health, where he was

677 Broadway  
Suite 401  
Albany, NY 12207

New York City  
605 Third Avenue  
Suite 2300  
New York City, NY 10158  
212.751.4300

### Practices & Industries

State & Local Tax  
Tax Investigations & Defense  
Sales & Use Tax  
Tax Residency  
Worker Classification &  
Employment Tax

### Admissions

New York  
U.S. District Court, Northern  
District of New York  
U. S. District Court, Southern  
District of New York

### Clerkships

Honorable Hugh R. Jones, New York  
Court of Appeals

WILLIAM J. COMISKEY

counsel and chief prosecutor for New York's physician disciplinary board. As a prosecutor, Bill held leadership positions in the attorney general's Criminal Division, prosecuting fraud, corruption and organized crime cases. He also served as chief assistant district attorney in Rensselaer County and as an assistant district attorney in the Manhattan district attorney's office. He has also been an adjunct instructor at Benjamin N. Cardozo School of Law on appellate advocacy and legal writing and at Brooklyn Law School on corporate criminal prosecutions.

### **Honors**

At Fordham University School of Law, Bill received the American Jurisprudence Award for Excellence in New York Practice. He was a commentary editor of the *Fordham Law Review*.

### **Experience**

A team of Hodgson Russ attorneys achieved a speedy and successful resolution for a clinical laboratory with an Article 78 proceeding against DOH and OMIG, which had denied the laboratory's application to enroll as a Medicaid provider on the basis of an unpublished DOH laboratory density policy. Our client brought suit, and OMIG and DOH offered to settle the matter, on the strength of the submissions and without filing a response, by approving our client's application for enrollment in the Medicaid program. Due to the team's successful efforts, the client may now offer its important laboratory services to practitioners serving Medicaid recipients in New York.

### **In the News**

State Criminal Tax Subpoenas Fell, Civil Tax Subpoenas Rose in the Last Decade  
*New York Law Journal*, September 17, 2018

NY Tax Preparer Rules Give Glimpse of Future Regulation  
*Law360*, March 10, 2014

William J. Comiskey and Timothy P. Noonan Cited in 'Should the MTC Take on a Model False Claims Act?'  
*State Tax Notes*, April 1, 2013

Hodgson Russ Helps Clear Albany-Area Business Owner of Tax Fraud Charges  
April 5, 2012

### **Education**

Manhattan College, B.A.

Fordham University School of Law,  
J.D.



WILLIAM J. COMISKEY

Tax Fraud Charges Against Queensbury Businessman Dropped  
*Post-Star*, April 5, 2012

In the Big Picture, New York May Be Open for Business  
*Albany Business Review*, January 27, 2012

Podcast: William J. Comiskey on New York Tax Whistleblower Statute  
*LexisNexis*, June 1, 2011

New York's Qui Tam Law: Jackpot Justice or Creative Tax Tool — or Both?  
*Tax Analysts*, January 10, 2011

NY Hopes Incentive Will Help Blow the Whistle on Tax Cheats  
*Syracuse Post-Standard*, January 9, 2011

Businesses Tackle Tax Audit Issues  
*Albany Business Review*, December 10, 2010

## **Publications**

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

New York State Budget Notes – May 5, 2023  
*Hodgson Russ State and Local Tax Alert*, May 5, 2023

New Jersey Tax Laws: Out with the Old and In with the New Tax Laws in 2023  
*Hodgson Russ SALT Alert*, January 3, 2023

Tax Updates from New York City – September 2022  
*Hodgson Russ TriState Tax Alert*, September 12, 2022

Tax Provisions of Interest in New York's 2022-23 Budget  
*Hodgson Russ State & Local Tax Alert*, April 12, 2022

Tax Updates from New Jersey - March 2022  
*Hodgson Russ Tristate Tax Alert*, March 28, 2022

New Jersey Enacts Amendments to its SALT Cap Workaround  
*Hodgson Russ New Jersey Tax Alert*, January 21, 2022

Tax Updates from Connecticut, New Jersey and New York City - January 2022  
*Hodgson Russ Tristate Tax Alert*, January 18, 2022

Local Sales Taxes on Solar-Generated Electricity  
*Hodgson Russ SALT and Renewable Energy Alert*, November 15, 2021

WILLIAM J. COMISKEY

Tax Updates From Connecticut, New Jersey and New York City - November 2021  
*Hodgson Russ Tristate Tax Alert*, November 3, 2021

## **Presentations & Events**

Changing Your Residency

Saratoga Springs, New York, November 2, 2016

Summer Tax Series 2016: Hot Topics in Civil and Criminal Enforcement & Kovel Arrangements

Harvard Club, 35 W. 44th Street, New York, NY, June 29, 2016

Hodgson Russ Summer Tax Series: Covering the Most Important State Tax Issues in 2015

The Harvard Club, 35 W. 44th Street, New York, NY, July 29, 2015

2015 Tax Roadshow

July 15, 2015

2014 Tax Series Roadshow

Hodgson Russ, June & July 2014

Handling New York Audits and Appeals: Strategies to Pursue / Traps to Avoid

Hodgson Russ, Albany, NY, November 13, 2013

Worker Classification Update: The Latest Developments in Employee Versus Independent Contractor Issues

Hodgson Russ, New York, NY, September 26, 2013

2013 New York Summer Seminar Series Roadshow

Hodgson Russ, June & July 2013

State Tax Developments: Legislation, Policies, and Enforcement Trends

Hodgson Russ, Albany, NY, February 13, 2013

Florida Residency Seminar Series 2013

Palm Beach & Naples, FL, January & February 2013

## **Blog Posts**

- Is It Time for New York to Consider Augmenting Its Tax Whistleblower Laws to Include a Program Modeled on the Federal Statute?

*The Whistleblower Blog*, November 12, 2012

- News for New York Tax Whistleblowers

*The Whistleblower Blog*, September 8, 2011

- Important Tax Whistleblower News for Practitioners, Businesses, and Whistleblowers

WILLIAM J. COMISKEY

*The Whistleblower Blog*, May 31, 2011

- Good News for Tax Whistleblowers at the Federal Level

*The Whistleblower Blog*, April 15, 2011

- Good News for Tax Whistleblowers in New York State

*The Whistleblower Blog*, April 15, 2011

- New York Attorney General Schneiderman Acts Quickly to Target Government Fraud

*The Whistleblower Blog*, February 20, 2011

