



ANDREW W. WRIGHT

Partner

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Andrew's practice deals with all aspects of state and local tax (SALT). Though his primary focus is on New York State and New York City matters, Andrew handles multistate SALT matters as well.

Andrew has in-depth experience in the area of state tax residency and assists clients from the planning stage through the audit and appeal processes. Andrew counsels clients planning moves out of states like New York on how to accomplish their moves in ways most likely to be accepted by state taxing authorities on audit, while also allowing the clients to maintain some connections to their former home state. He also counsels clients, often in connection with a change of residence, on structuring transactions and ongoing business relationships to minimize the taxes owed by clients to states in which they are non-residents.

While Andrew prefers to advise clients on the front-end of a move, he also understands that many clients will only seek his counsel after they've received an audit notice. Andrew has extensive experience defending clients' residency changes in the audit context. Andrew is a tenacious advocate for his clients. When audits or administrative tax litigation is involved, Andrew rolls up his sleeves and goes head-to-head with auditors and lawyers representing the state tax departments. In the residency space, Andrew has successfully represented hundreds of clients in audits and well over 100 clients in appeals of contested residency audits.

Andrew's experience in residency matters also extends to 548-day rule and 30-day rule planning and audits. He has successfully helped many clients plan for, execute, and defend on audit, 548-day rule and 30-day rule strategies, which resulted in nonresident status in New York. Clients he assists in these matters include: New Yorkers wishing to minimize state and/or city tax on discrete liquidity events, US expatriates working abroad, and those wishing to change their residency to a foreign country.

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140 Pearl Street
Suite 100
Buffalo, NY 14202

New York City
605 Third Avenue
Suite 2300
New York City, NY 10158
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Practices & Industries

Sales & Use Tax
State & Local Tax
Tax Controversy
Tax Residency
Voluntary Disclosure - Multistate Programs

Admissions

New York

Education

Allegheny College, B.A., magna cum laude
Syracuse University College of Law, J.D., magna cum laude

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Andrew is also involved in a host of other New York tax controversy work. Recent matters include – audits and appeals dealing with the application of the New York’s MCTMT to limited partner income, Article 9A corporate apportionment audits, and New York sales and use tax audits and appeals. Finally, Andrew is heavily involved in the area of multistate tax compliance for cross-border businesses. In conjunction with appropriate federal and international tax planning, Andrew advises on U.S. state and local tax compliance issues to identify tax liability and risk concerns for cross-border businesses. Once the compliance issues are identified, Andrew works with these businesses to resolve past compliance issues and ensure compliance on a go-forward basis.

Honors

- Listed, *Upstate New York Super Lawyers* Rising Stars (Tax) 2021 - 2023
- Former executive editor, *Syracuse Law Review*
- Justinian Honor Society
- Order of the Coif

In the News

New York State Income Tax: Rates and Who Pays in 2022-2023
NerdWallet, May 16, 2023

NY Tax Panel Boosts Developer's Case For \$7M Tax Credit
Law 360, June 2, 2016

Six Hodgson Russ Attorneys Newly Admitted to New York State Bar
April 1, 2011

Press Releases

55 Hodgson Russ LLP Attorneys Named to 2023 *Upstate New York Super Lawyers* List
August 23, 2023

Fifty-Nine Hodgson Russ Attorneys Ranked in 2022 Edition of *Upstate New York Super Lawyers*
Hodgson Russ Press Release, August 23, 2022

Fifty-Four Hodgson Russ Attorneys Ranked in 2021 Edition of *Upstate New York Super Lawyers*
Hodgson Russ Press Release, August 20, 2021

Hodgson Russ Announces Eight Newly Elected Partners, Five Attorneys Promoted to Senior Associate
Press Release, January 8, 2019

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Hodgson Russ Announces Six Newly Elected Partners *Twelve Attorneys Promoted to Senior Associate*
Press Release, January 11, 2016

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

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

Taxes are Going Up: Highlights from the NYS 2021-2022 Budget
Hodgson Russ State & Local Tax Alert, April 12, 2021

New York Tax Department Finally Issues Guidance on COVID-19 Telecommuting
Hodgson Russ State & Local Tax Alert, October 22, 2020

More COVID-19 SALT Updates: June 15 Estimated Taxes and NYC Decoupling
Hodgson Russ State & Local Tax Alert, June 3, 2020

No New Taxes: New York's FY 2020-21 Budget Bill Signed by Governor Cuomo
Hodgson Russ State & Local Tax Alert, April 10, 2020

Covid-19: FAQs for New York Tax and Residency Considerations
Hodgson Russ State & Local Tax Alert, April 3, 2020

COVID-19 Federal, State and Local Tax Employer Relief Efforts Update
Hodgson Russ State & Local Tax Alert, March 21, 2020

Hodgson Russ Files Petitions with the U.S. Supreme Court on the Constitutionality of New York's Double-Tax Scheme
Hodgson Russ State & Local Tax Alert, June 28, 2019

Presentations & Events

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

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

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

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

2023 Hodgson Russ Fall Tax Series
CCH CPELink, October 25 - November 29, 2023

Syracuse Chapter Taxation Conference
NYSSCPA, Embassy Suites - Syracuse Destiny, November 1, 2023

New York's Convenience of Employer Rule: Tax Considerations for Remote Workers and Employers
NYSSCPA, August 31, 2023

2023 Summer Tax Series
Hodgson Russ LLP, 605 Third Avenue, New York, New York, June 21 - August 2, 2023

2023 Florida Residency Series
Hodgson Russ LLP, Palm Beach, Boca Raton, Miami, Sarasota, Naples, Florida, January 26, 2023 - February 24, 2023

A Day with Hodgson Russ: Selected NY State and City Tax Topics Workshop Webcast
NYSSCPA, December 8, 2022

Blog Posts

- Moving To a State With No Income Tax? There's Way More To It Than "Paper" Changes and 183 Days

Noonan's Notes Blog, April 3, 2023

- Another (!) Note on Cell Phone Records

Noonan's Notes Blog, June 29, 2020

- Partner Objects to Volkswagen Class Action Settlement in Letter

Noonan's Notes Blog, May 16, 2017

- The Importance of Procedure at the Division of Tax Appeals

Noonan's Notes Blog, June 10, 2016

- Another Significant Development in the Statutory Residency Area!

Noonan's Notes Blog, August 27, 2015

- New York Is Open for Boating: A Sales and Use Tax Update

Noonan's Notes Blog, July 15, 2015

Professional Affiliations

- New York State Bar Association