



ARIELE R. DOOLITTLE

Partner

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Ariele focuses her practice on state and local tax matters, including civil and criminal tax controversies, with an emphasis on New York State tax litigation. Her experience includes personal income, franchise, sales and use, and fuel taxes. Arielle has successfully represented clients before state agencies and in state and federal court actions and appeals. She also advises clients on tax planning, residency planning, and other administrative law matters.

A considerable portion of Arielle's practice centers on state residency and allocation issues. This includes advising clients prospectively as they are planning a move to a new location, and also representing individuals facing state residency audits and appeals. Arielle also counsels business owners regarding complex multistate tax and allocation issues, which often accompany residency changes.

Ariele also has significant experience handling matters under the New York State Freedom of Information Law (FOIL) and the federal Freedom of Information Act (FOIA). She frequently uses FOIL and FOIA to obtain records from state and federal agencies, and has also successfully appealed a host of agency determinations denying FOIA and FOIL requests.

In addition to her legal practice, Arielle is a frequent speaker on state and local tax issues to local and national audiences. She also co-authors the New York Tax Litigation chapter in Thomson Reuters' *Commercial Litigation in New York State Courts* treatise.

Prior to joining Hodgson Russ, Arielle was a law clerk at the New York State Division of Tax Appeals and Tax Appeals Tribunal.

Honors

- Listed, *Best Lawyers in America* Ones to Watch (Litigation & Controversy - Tax) 2023-2024

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 Residency
Sales & Use Tax
Tax Controversy
Voluntary Disclosure - Multistate Programs
Cannabis & Hemp

Admissions

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

Education

Empire State College, B.S.

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- Listed, *Best Lawyers in America* Ones to Watch (Tax Law) 2023 - 2024
- Listed, *Upstate New York Super Lawyers* Rising Stars (Tax) 2017 - 2023
- Albany Law School of Union University Class of 2012 Tax Law Prize

University at Albany, M.B.A

Albany Law School of Union
University, J.D.

Experience

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*.

In the News

The Tax Headaches of Working Remotely
The New York Times, March 12, 2021

Industry Roundtable: Regulation of Cannabis
Albany Business Review, June 17, 2019

NYPA will flood Blenheim and Gilboa with money
Timesunion, March 15, 2018

Press Releases

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

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

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

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Hodgson Russ Announces New Partners

Hodgson Russ Press Release, December 16, 2021

Fifty-Four Hodgson Russ Attorneys Ranked in 2021 Edition of Upstate New York Super Lawyers

Hodgson Russ Press Release, August 20, 2021

Sixty-Two Hodgson Russ Attorneys Named to 2020 Upstate New York Super Lawyers

Hodgson Russ Press Release, September 8, 2020

Sixty Hodgson Russ Attorneys Named to 2019 Upstate New York Super Lawyers

Press Release, August 12, 2019

Hodgson Russ Announces Eight Newly Elected Partners, Five Attorneys Promoted to Senior Associate

Press Release, January 8, 2019

Sixty-One Hodgson Russ Attorneys Named to 2018 Upstate New York Super Lawyers

Press Release, August 20, 2018

Publications

Hot New York Tax Topics in the Hedge Fund World

TaxStringer, November 1, 2023

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

NYS Facing First Lawsuit Over Retail Cannabis Dispensary Licensing Process

Hodgson Russ Cannabis & Hemp Alert, October 19, 2022

Tax Updates from New York City – September 2022

Hodgson Russ TriState Tax Alert, September 12, 2022

New York Releases Proposed Regulations for Packaging/Labeling and Marketing/Advertising Adult-Use Cannabis Products

Hodgson Russ Cannabis and Hemp Alert, July 7, 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

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New York Governor Pledges \$200M to Boost Social Equity Efforts as Part of Adult-Use Cannabis Legalization
Hodgson Russ Cannabis & Hemp Alert, February 2, 2022

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

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

36th Annual NYSSEA Conference

New York State Society of Enrolled Agents, The Gideon Putnam, 24 Gideon Putnam Rd, Saratoga Springs, NY 12866,
October 30, 2023

2023 Summer Tax Series

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

The New York State Voluntary Disclosure and Compliance Program: 2023 Update

CPA Academy, April 25, 2023

Careers In Tax: A Law Student's Guide To What Tax Lawyers Actually Do

NYSBA, March 21, 2023

Wage Allocation for New York State Income Tax Purposes: 2023 Update

CPA Academy, March 17, 2023

Blog Posts

- New York Legislative Tracker: February 12, 2021 Update

Noonan's Notes Blog, February 12, 2021

- New York Legislative Tracker: Budget Proposal - February 8, 2021 Update

Noonan's Notes Blog, February 8, 2021

- New York Legislative Tracker: Budget Proposal - February 3, 2021 Update

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Noonan's Notes Blog, February 3, 2021

- New York Legislative Tracker: January 22, 2021 Update

Noonan's Notes Blog, January 22, 2021

- New York Legislative Tracker: January 14, 2021 Update

Noonan's Notes Blog, January 14, 2021

- New York Legislative Tracker: January 7, 2021 Update

Noonan's Notes Blog, January 7, 2021

- "Of Interest" Proposed Legislation In New York: What's Pending and What It Could Mean

Noonan's Notes Blog, December 31, 2020

- Updated Guidance Issued on Responsible Person Relief Under the Sales Tax Law

All About Sales Tax, November 23, 2020

- Another New York False Claims Case in the News

Noonan's Notes Blog, November 25, 2019

- New York Residency in the Spotlight: A Presidential Declaration of Florida Domicile

Noonan's Notes Blog, November 1, 2019

Professional Affiliations

- New York State Bar Association