



EMMA M. SAVINO

Senior Associate

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Emma Savino is an associate in the State and Local Tax Practice. She handles disputes involving the New York State and City Tax Departments and counsels businesses and individuals in a range of multistate, state and local tax issues. She advises clients on all aspects of state and local tax from planning and compliance, to audit and litigation.

Prior to joining Hodgson Russ, Emma served as a volunteer law clerk for United States District Judge William Skretny of the Western District of New York. She was also employed as a law clerk at a local firm for nearly two years. Prior to attending law school, Emma worked for TJX Canada as an allocation analyst.

Honors

- Listed, *Upstate New York Super Lawyers* Rising Stars (Tax) 2021 - 2023
- Former Business Editor, *Buffalo Law Review*
- Advanced legal research and writing fellow, University at Buffalo School of Law
- Award: American Bankruptcy Institute Medal for Excellence in Bankruptcy (2018)
- Order of the Coif

Press Releases

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

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

The Guaranty Building
140 Pearl Street
Suite 100
Buffalo, NY 14202

Practices & Industries

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

Admissions

New York
New Jersey

Education

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

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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

New Attorneys Join Hodgson Russ
Press Release, March 8, 2019

Publications

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

The Convenience Rule: Another Bite of the Big Apple
Tax Notes State, June 26, 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

Presentations & Events

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

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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

58th Annual Tax Institute
NYS Society of CPAs and Monroe County Bar Association, Oak Hill Country Club, 145 Kilbourn Rd, Rochester, NY
14618, November 17, 2023

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

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

Nonresident and Mobile Workers: Nexus Triggers, State Tax Traps
Strafford, March 16, 2023

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

57th Annual Tax Institute
MCBA, Oak Hill Country Club, November 18, 2022

2022 Hodgson Russ Fall Tax Series
CCH CPELink, October 26, 2022

Blog Posts

- Remote Work Employee Win!
Noonan's Notes Blog, October 10, 2022
- Florida Finally Enacts Sales Tax Economic Nexus Legislation
All About Sales Tax, April 29, 2021
- Finally, Connecticut Joins the Telecommuting Guidance Party
Noonan's Notes Blog, April 15, 2021
- TiNY Report for March 25, 2021 (reporting on DTA cases issued March 11 and 18)
State and Local Tax Blog, March 26, 2021
- TiNY Report for March 19, 2021 (reporting on DTA cases issued since February 28)
State and Local Tax Blog, March 19, 2021
- TiNY Report for January 28, 2021 (reporting on DTA cases issued January 21)

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State and Local Tax Blog, February 4, 2021

- TiNY Report for January 22 (reporting on DTA cases issued December 10, 16, 23 and 30 and January 7 and 14)

State and Local Tax Blog, January 22, 2021

- TiNY Report for December 10, 2020 (reporting on DTA cases issued December 3)

State and Local Tax Blog, December 18, 2020

- TiNY Report for December 10, 2020 (covering DTA cases issued December 3)

State and Local Tax Blog, December 18, 2020

- TiNY Report for September 17, 2020 (reporting on DTA case issued September 10)

State and Local Tax Blog, September 18, 2020

Professional Affiliations

- New York State Bar Association
- Ontario Bar Association

