



PAUL R. COMEAU

Senior Partner and Chairman Emeritus

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PAUL R. COMEAU, Chairman Emeritus and current Senior Partner at Hodgson Russ LLP, has been with the 200-year-old law firm since 1973. He has practiced New York law since 1974 and Florida law since 1975. Early in his career, he gained valuable experience in federal and international taxation, as well as merger and acquisition projects for private and publicly traded companies. He focuses on high-net-worth clients, tax planning for individuals and businesses, and multistate tax issues.

Paul began working on state and local tax matters in the 1970s and founded the Hodgson Russ State & Local Tax Practice at that time. His client projects helped to shape the laws and interpretations in New York and impacted such industries as computer software, direct mailing, transportation, fuel, publishing, catering, nonprofits, emerging technologies, tax incentives, credits, marketing, temporary help, real estate, manufacturing, information services and numerous others through group lobbying efforts, legislation, litigation and contributions toward the publication of regulations and other guidance.

When New York State began conducting residency audits in the late 1980s, Paul handled some of the first cases and authored New York State Bar Association reports and articles that were subsequently reflected in detailed audit guidelines which continue to serve as a model for other states.

Paul's speeches to Tax Commissioners and others on residency, as well as his articles and reports, were instrumental in the historic 1996 North Eastern State Tax Official Association (NESTOA) agreement, which called for greater uniformity in residence audits in the Northeastern States.

In recent years, Paul has split his time between his tax practice and high-end estate planning, working with sophisticated clients and their advisors on cutting-edge solutions, often with state, federal or international tax benefits.

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440 Royal Palm Way
Suite 202
Palm Beach, FL 33480
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Practices & Industries

State & Local Tax
Trusts & Estates
Business Tax
Private Wealth Planning
Government Relations
Accountant Professional
Art
International Tax
Sales & Use Tax
Tax Residency
Voluntary Disclosure - Multistate Programs

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In 1996, Paul founded and chaired the New York State Bar Association's first annual New York State and City Tax Institute.

Paul is Editor of CCH's New York Tax Analysis, and a co-author of the New York Residency and Allocation Audit Handbook (2018) published by CCH. It was first published in the 1990s. He also co-authored Contesting New York State Tax Assessments and the New York chapter of the Sales and Use Tax Handbook published each year by the American Bar Association.

Paul is a Board Member and former Tax Committee Co-Chair of the New York State Business Council; Co-Chair of the New York Tax Committee of the New York State Bar Association Tax Section; and has served on numerous college, community and other boards.

Honors

- Listed, *Best Lawyers in America* (Tax Law, Trusts and Estates) 1987 - 2024
- Listed, *New York Metro Super Lawyers*, 2007 - 2009, 2011 - 2020 (Tax)
- ALM South Florida Top AV Rated Lawyer, 2016
- Buffalo Business First/Buffalo Law Journal's Legal Elite of Western New York, 2016
- Listed, The New York Area's Best Lawyers, 2008 - 2016
- Best Lawyers Buffalo Trusts and Estates "Lawyer of the Year" 2014
- Best Lawyers Buffalo Tax Law "Lawyer of the Year" 2012
- Burton Award for Excellence in Legal Writing, 2004
- Business First/Buffalo Law Journal Who's Who in Law

Experience

Counsel for Charitable Contributions and Naming Rights Agreements for Major Charitable Gifts

Hodgson Russ served as lead tax counsel in two New York State Division of Tax Appeals cases that redefined rules outlining the manner in which part-year residents of New York State allocate flow-through income. In one, our attorneys successfully enforced the doctrine of estoppel against the New York State Department of Taxation and Finance, one of the few times ever in reported cases where the estoppel doctrine has been used against the Department. In the second case, we reversed a long-standing position that the Tax Appeals Tribunal had taken, and the result of that case was ultimately incorporated into a tax law amendment.

Admissions

New York

Florida

Education

University at Buffalo, B.A., cum laude

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

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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.

Hodgson Russ represents a prominent New York City cultural organization in various tax matters, including sales tax and withholding tax. Our representation of this client has previously resulted in the cancellation of several New York State sales tax assessments.

In the News

Hodgson Russ Launches "State Tax Talks With Joe Tantillo" Podcast
November 29, 2022

Frenzied Palm Beach Home Market Has Buyers Bidding Sight Unseen
Bloomberg Tax, January 5, 2021

For Trump, being a Florida resident is easy. But will N.Y. let go?
The Palm Beach Post, November 19, 2020

2018 Tax Publications Available
January 5, 2018

Fifty-Five Hodgson Russ Attorneys Named to *Best Lawyers* 2014
August 28, 2013

Fifty-Four Hodgson Russ Attorneys Named to *Best Lawyers* 2013
August 30, 2012

Three New NYS Tax Guides Authored by Hodgson Russ Attorneys
November 8, 2011

Six Hodgson Russ Attorneys Named *Best Lawyers* 2012 Buffalo 'Lawyers of the Year'
October 17, 2011

1,149 Facing Ax in Region
Albany Times Union, October 4, 2011

Hodgson Russ Number One in Buffalo Who's Who in Law
September 12, 2008

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Press Releases

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

Hodgson Russ LLP Launches First Ever Podcast, “State Tax Talks with Joe Tantillo”
November 30, 2022

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

55 Hodgson Russ Attorneys Ranked in 2022 Edition of *Best Lawyers in America*
Hodgson Russ Press Release, August 19, 2021

Four Hodgson Russ Attorneys Named to 2020 New York Metro Super Lawyers
Hodgson Russ Press Release, October 28, 2020

55 Hodgson Russ Attorneys Ranked in 2021 *Best Lawyers in America*
Hodgson Russ Press Release, August 20, 2020

Three Hodgson Russ Attorneys Named to 2019 New York — Metro Super Lawyers
Hodgson Russ Press Release, September 12, 2019

52 Hodgson Russ Attorneys Named to Various *Best Lawyers* Listings
Hodgson Russ Press Release, August 20, 2019

Two Hodgson Russ Attorneys Named to 2018 New York— Metro Super Lawyers
Press Release, October 12, 2018

48 Hodgson Russ Attorneys Named to Various *Best Lawyers* Listings
Press Release, August 15, 2018

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

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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

Tax Updates From Connecticut, New Jersey and New York City - November 2021

Hodgson Russ Tristate Tax Alert, November 3, 2021

Presentations & Events

NYSBA Tax Section Summer Meeting 2023

NYSBA, The Ritz Carlton, Philadelphia, Pennsylvania, July 14 - July 16, 2023

Best Strategies for Changing State Residency and Reducing Your Taxes

TAG Associates, May 16, 2023

2021 Florida Residency Webinar Series

February 26, 2021

2020 Florida Residency Seminar Series

Boca Raton, Fort Lauderdale, Naples, Manalapan, Miami, Sarasota, Florida, January and February 2020

2019 Summer Tax Series

Understanding New York State Tax Issues of 2019

The Harvard Club 35 W. 44th Street, New York, NY, June 12 - August 7, 2019

Update on IRS Foreign Information Reporting and Structuring Ownership of U.S. Real Property for Non-U.S. Persons

The Westin Fort Lauderdale, 400 Corporate Drive, Ft. Lauderdale, FL 33334, May 8, 2019

2019 Florida Residency Seminar Series

Boca Raton, Fort Lauderdale, Naples, Manalapan, Sarasota, Florida, January and February 2019

2018 Summer Tax Series

Understanding New York State Tax Issues of 2018

The Harvard Club 35 W. 44th Street, New York, NY, June 13 to August 1, 2018

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NYSBA, Summer Meeting of the Tax Section
Portland, Maine, June 23, 2018

Update on Foreign Information Reporting: Requirements, Penalties, Abatement, and Prosecutions
The Westin Fort Lauderdale, 400 Corporate Drive, Ft. Lauderdale, FL 33334, May 17, 2018

Professional Affiliations

- Co-chair, New York State Bar Association Tax Section New York Tax Committee
- Member, New York State Bar Association Tax Section Executive Committee
- Former member, New York State Bar Association Continuing Legal Education Committee
- Member, New York State Bar Association, Trusts and Estates Section
- Member, Board of Directors and former Tax Committee co-chair, New York State Business Council
- Member, New York State Tax Tribunal Advisory Board
- Former member, New York State Tax Commissioner's Advisory Council
- Former member, Tax Commissioner's Real Estate Gains Tax Advisory Group
- Former chair, Bar Association of Erie County Tax Committee
- Former member, New York State Tax Tribunal Advisory Committee
- The Florida Bar and the New York Bar