

# CHANGING YOUR RESIDENCY

## Seminar

Saratoga Springs, New York  
November 2, 2016

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Registration and continental breakfast begin at 8:00 a.m.

Recent income tax increases have given many New Yorkers reason to consider changing the residency to a low- or no- tax state. New York's estate tax, which can apply to estates in excess of \$4 million, can be another reason New Yorkers often look to establish residence in states that do not impose a "death tax". This program will discuss New York's tax rules and the steps that must be taken to ensure the New York respect a taxpayer's change in residence.

Topics will include:

- Income and Estate Tax Rules
- Statutory residence
- Changing Your Domicile
- Getting New York to respect Your Change in Residence
- Traps for the Unwary

Who Should Attend: Individuals with dual residences, non-New York residents, in-house tax counsel, accountants, tax managers, financial planners, insurance executives, and high net worth individuals.

Please RSVP no later than Friday, October 28, 2016 by clicking [here](#).

If you have any questions, please contact Carol Holland-Ess at [cholland@hodgsonruss.com](mailto:cholland@hodgsonruss.com)

## Attorneys

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