FLORIDA RESIDENCY SEMINAR SERIES 2017

Seminar
January & February 2017

January & February 2017

Florida Residency: How you know you have it, and what you may want to do if another state says you don't.

This seminar provides information on income tax, homestead, and estate planning issues and guidance on how you may be able to reduce taxes, protect assets, and avoid pitfalls when moving to Florida from another state or maintaining dual residences.

Choose from the following sessions:

Boca Raton

Boca Renaissance, Boca Raton

Wednesday, January 25, 2017 8:30 - 10:30 a.m., Registration at 8 a.m.
Speakers: Paul Baldovin, Katherine Cauley, Paul Comeau, Timothy Noonan

Thursday, February 23, 2017 2:00 - 4:00 p.m., Registration at 1:30 p.m.
Speakers: Paul Baldovin, Mark Klein, Elizabeth Pascal

Naples

The Ritz Carlton Hotel, Naples

Tuesday, December 13, 2016 8:30 - 10:30 a.m. , Registration at 8 a.m.
Speakers: Paul Baldovin, Joseph Endres, Daniel Kelly

Wednesday, February 22, 2017 8:30 - 10:30 a.m., Registration at 8 a.m.
Speakers: Paul Baldovin, Mark Klein, Elizabeth Pascal

Palm Beach

Eau Palm Beach, Manalapan

Wednesday, December 14, 2016 2:00 - 4:00 p.m., Registration at 1:30 p.m.
Speakers: Paul Baldovin, Joseph Endres, Daniel Kelly

Attorneys

Paul Baldovin Jr.
Katherine Cauley
Paul Comeau
Joseph Endres
Daniel Kelly
Timothy Noonan
Elizabeth Pascal

Practices & Industries

State & Local Tax

Wednesday, January 25, 2017 2:00 - 4:00 p.m., Registration at 1:30 p.m.
Speakers: Paul Baldovin, Katherine Cauley, Paul Comeau, Timothy Noonan

Thursday, February 23, 2017 8:30 - 10:30 a.m., Registration at 8 a.m.
Speakers: Paul Baldovin, Mark Klein, Elizabeth Pascal

Our speakers will provide information about compliance with state residency rules. Many people have learned about these rules the hard way. With good intentions, they did all the things they thought they needed to do in order to take up residency outside of their old state - they filed affidavits of domicile in the new state, registered their automobiles in that state, obtained new driver's licenses, and registered to vote.

Unfortunately, most people aren't aware that a residency determination is based on more than mere declarations or physical presence in the state. In a residency case, the burden of proof is on the taxpayer. Even after you've moved out of one state, if you maintain living quarters in that state and visit from time to time, you may still be considered a resident of that state for tax purposes.

This seminar will provide you with information on issues that may be beneficial in protecting your assets and avoiding pitfalls when moving out of a state or maintaining dual residences:

- New Residency and Allocation Issues
- Proactive Preparation for Nonresident Audits
- Multigenerational Planning
- Florida: What's Different?
- What Is a Statutory Resident, and Why Should You Care?
- Current Planning Techniques (Including an Update on Family Limited Partnerships)
- Protecting Your Assets and Reducing Tax on Transfers to Your Family

Who should attend: Individuals with dual residences, non-Florida residents, in-house tax counsel, accountants, tax managers, financial planners, insurance executives, high-net-worth individuals.

While primary emphasis will be on New York's approach to residency issues, the concepts to be discussed are applicable throughout the United States.

Speakers:

Paul Baldovin, Jr. is a board-certified wills, trusts, and estates lawyer based in our Palm Beach office with over 30 years of experience counseling high-net-worth individuals on estate planning, probate, trust administration, and estate and gift taxes. He served as senior vice president and wealth planner at Citi Private Bank in West Palm Beach, which was preceded by a position as a senior vice president and senior financial planner at Wells Fargo Private Bank in Ft. Lauderdale.†

Katherine Cauley leads the Estates & Trusts and Private Wealth Planning Practices. She concentrates her practice in all aspects of U.S. and Canada/U.S. cross-border tax and estate planning and administration, private foundations and charitable giving, trust administration, and business succession planning. She is a contributor to numerous professional journals and co-author of Taxation of Distributions From Qualified Plans. She speaks regularly on estates and trusts issues.*

Paul Comeau is based in our Palm Beach and New York City offices, concentrating his practice in estate and tax planning, taxation law, business-planning law, and business acquisitions law. He is co-editor of New York Tax Service, co-editor of New York Tax Cases, and co-chair of the Multistate Tax Committee of the New York State Bar Association Tax Section. He is co-author of CCH's New York Residency and Allocation Audit Handbook and NYSBA's Contesting New York Tax Assessments. †*

Joseph Endres counsels clients on a wide range of state and local taxation issues and represents taxpayers in disputes with the New York State Department of Taxation and Finance and the New York City Department of Finance. Joe's practice focuses on personal income tax and residency matters as well as sales and use tax issues in the technology industry (software as a service, cloud computing, digital products, etc.).*

Daniel Kelly is an associate in Hodgson Russ's Tax Practice Area where he counsels corporations and individuals on a wide range of tax matters, with a focus on New York State, New York City, Florida, and multistate tax planning and controversy. A magna cum laude graduate of SUNY Buffalo Law School, he has also served as an editor at Buffalo Law Review.*

Mark Klein has extensive federal, multistate, state, and local tax experience and is chair of the State and Local Taxation Section of the ACE Accounting Society. Mark is editor of New York Tax Highlights; contributing editor of CCH's Guidebook to New York Taxes; and co-author of CCH's New York Residency and Allocation Audit Handbook, CCH's New York Sales and Use Tax Answer Book, and NYSBA's Contesting New York Tax Assessments. †*

Timothy Noonan is the firm's New York State Residency Practice leader. He has handled numerous residency cases in New York over the past decade. Tim co-authored the 2014 edition of the CCH Residency and Allocation Audit Handbook, and is often quoted by media outlets, including the Wall Street Journal, New York Times, and Forbes, on residency and other state tax issues. He is the author of "Noonan's Notes," a regular column in Tax Analysts' State Tax Notes.*

Elizabeth Pascal concentrates her practice in tax law with a focus on New York State, New York City, and multistate tax issues. She assists individual and business clients with New York State and New York City audits, including residency, sales tax, unincorporated business tax, commercial rent tax, and corporate tax audits. Liz has also helped many clients successfully navigate New York State's voluntary disclosure process.*

* Admitted to practice in New York † Admitted to practice in Florida

This course qualifies for technical CPE credit for Florida CPAs under Florida Department of Business & Professional Regulation, provider #0002615 and course #0021560; is approved by the CFP Board for 2 hours continuing education credit, provider #3503 and program ID #232243; and approved by The Florida Bar for 2.5 hours of general CLER credit, course #1608056N. Written *proof of attendance will be supplied*.

Register for any of the above sessions.

Contact Michelle Beeler if you have any questions.