

# CHANGING YOUR RESIDENCE

## Seminar

Buffalo, NY  
November 2, 2012

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8:30—10:15 a.m.

The Offices of Hodgson Russ LLP  
The Guaranty Building, 140 Pearl Street, Buffalo, NY

Recent income tax increases have given many New Yorkers reason to consider changing their residence to a low- or no-tax state. New York's estate tax, which can apply to estates in excess of \$1 million, is 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 that New York respects a taxpayer's change of residence.

**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

## Topics:

- Income and Estate Tax Rules
- Statutory Residence
- Changing Your Domicile
- Getting New York to Respect Your Change of Residence
- Traps for the Unwary
- Questions and Answers

**Speakers:** Joseph N. Endres and Timothy P. Noonan

2 hours of CPE credit will be available. Registration and continental breakfast at 8 a.m.

## Attorneys

Joseph Endres  
Timothy Noonan

## Practices & Industries

State & Local Tax