

FLORIDA RESIDENCY SEMINAR SERIES 2018

Seminar

Palm Beach, Boca Raton and Naples, Florida
January, February & March 2018

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Palm Beach, Boca Raton and Naples, Florida

Boca Renaissance, Boca Raton

Tuesday, January 30, 2018 | 2:00 – 4:00 p.m., Registration at 1:30 p.m.

Thursday, March 1, 2018 | 8:30 - 10:30 a.m., Registration at 8 a.m.

The Ritz Carlton Hotel, Naples

Wednesday, February 28, 2018 | 8:30 - 10:30 a.m., Registration at 8 a.m.

Eau Palm Beach, Manalapan

Tuesday, January 30, 2018 | 8:30 - 10:30 a.m., Registration at 8 a.m.

Thursday, March 1, 2018 | 2:00 – 4:00 p.m., Registration at 1:30 p.m.

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. 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.

Attorneys

Paul Baldwin Jr.

Paul Comeau

Joseph Endres

Mark Klein

Timothy Noonan

Elizabeth Pascal

Practices & Industries

State & Local Tax

Tax Residency

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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

ABOUT THE SPONSOR Since 1817, Hodgson Russ has worked alongside innovators and leaders of businesses large and small whose ideas and fortitude have changed the world. Today Hodgson Russ has offices in Palm Beach, Florida; Albany, Buffalo, New York City, and Saratoga Springs, New York; and Toronto, Ontario. With more than 40 attorneys and legal staff who specialize in tax and estates and trusts, we have a team of 16 attorneys and five paralegals dedicated to handling residency cases. In addition to tax matters, Hodgson Russ's nearly 200 attorneys focus their practice on corporate, mergers and acquisitions, securities, intellectual property, real estate, litigation, and most other areas of U.S. law.

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. Paul is admitted in Florida (1983).*

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*. Paul is admitted in Florida (1975) and New York (1974).

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.). Joe is admitted in New York (2006).†

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*

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York Sales and Use Tax Answer Book, and NYSBA's Contesting New York Tax Assessments. Mark is admitted in New York (1983), Florida (1983), and before the U.S. Supreme Court.

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 2016 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. Tim is admitted in New York (2000).†

Elizabeth Pascal concentrates on 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. Elizabeth is admitted in New York (2009).†

*Not admitted to practice in New York

†Not 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 #0022716; is approved by the CFP Board for 2 hours continuing education credit, provider #3503 and Program ID #244699; is approved by The Florida Bar for 2.5 hours of general CLER credit, course #1608056N; New York State 2.0 hours of CPE credit and CLE credit also available.

Contact Carol Holland-Ess if you have any questions.

For more information, please contact:

Paul Baldwin, Jr.

Paul Comeau

Joseph Endres

Mark Klein

Timothy P Noonan

Elizabeth Pascal