

## 2022 FLORIDA RESIDENCY SEMINAR SERIES

### Seminars

Manalapan/Palm Beach, Boca Raton, Sarasota and Naples, Florida  
February and March 2022

February and March 2022

Manalapan/Palm Beach, Boca Raton, Sarasota and Naples, Florida

**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.

### SARASOTA

#### Art Ovation

Thursday, March 10, 2022

2:00 - 4:00 p.m., Registration at 1:30 p.m.

1255 N Palm Ave., Sarasota, FL 34236

### NAPLES

#### The Ritz-Carlton, Naples

Friday, March 11, 2022

2:00 - 4:00 p.m., Registration at 1:30 p.m.

280 Vanderbilt Beach Rd, Naples, FL 34108

[CLICK HERE TO REGISTER](#)

### PALM BEACH EVENT PASSED

#### Eau Palm Beach Resort, Manalapan

Thursday, February 24, 2022

3:00 - 5:00 p.m., Registration at 2:30 p.m.

100 South Ocean Blvd, Manalapan, FL 33462

### BOCA RATON EVENT PASSED

#### Boca Raton Marriott

Friday, February 25, 2022

9:00 - 11:00 a.m., Registration at 8:30 a.m.

5150 Town Center Cir, Boca Raton, FL 33486

### Attorneys

Paul Baldwin Jr.

Katherine Cauley

Joseph Endres

Daniel Kelly

Mark Klein

Elizabeth Pascal

Andrew Wright

### Practices & Industries

State & Local Tax

Tax Residency

## 2022 FLORIDA RESIDENCY SEMINAR SERIES

### About the Event

Our speakers will provide latest information about compliance with state residency rules, which many have learned about 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, 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.

Are you thinking about moving to a new state? Have you already moved but retain significant connections with your prior state? If so, you may be a prime target for an audit. As the best offense is a good defense, this seminar may be right for you.

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

This seminar will provide you with information that may help you protect your assets and avoid pitfalls when moving out of a state or maintaining dual residences:

- How to Establish Residency in Florida for Tax Purposes
- New Residency and Nonresident Allocation Issues
- The Residency Audit Process
- Proactive Preparation for Nonresident Audits
- How a Florida Move will Impact Your Estate
- Florida Homestead Rules
- Protecting Your Assets and Trying to Reduce Tax on Transfers to Your Family

This seminar will also provide information on residency law for:

- Individuals With Dual Residences
- Non-Florida Residents
- In-House Tax Counsel
- Accountants and Tax Managers
- Financial Planners
- High-Net-Worth Individuals

## 2022 FLORIDA RESIDENCY SEMINAR SERIES

*All seminars are complimentary. Space is limited. Facilities are wheelchair accessible.*

### 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. We have a team of attorneys and paralegals dedicated to handling residency cases. In addition to tax matters, 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 A. Baldwin, Jr.](#) is a Florida 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).

[Joseph N. 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 as well as the New York City Department of Finance. Joe's practice focuses on personal income tax and residency matters, sales and use tax issues in the technology industry (software as a service, cloud computing, digital products, etc.), tax-based incentive programs and abandoned property issues for businesses. Joe is admitted in New York (2006) and New Jersey (2019).

[Timothy P. Noonan](#) is the Firm's New York State Residency Practice leader. He has handled numerous residency cases in New York over the past decade, including a 2014 win in New York's highest court. Tim co-authored the 2018 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) and Connecticut (2017).

[Mark S. 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-authored 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*. Mark is the Chairman of the Firm. He is admitted in New York (1983), Florida (1983), and before the U.S. Supreme Court.

[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. Elizabeth is admitted in New York (2009) and

2022 FLORIDA RESIDENCY SEMINAR SERIES

Connecticut (2017).

[Andrew Wright](#) manages many different types of tax matters before the New York State Department of Taxation and Finance and New York City Department of Finance from audit through appeal, with a particular focus on New York residency audits. Andrew handles personal income tax, sales tax and corporate franchise tax matters, including successful appeals regarding qualification for Empire Zone tax credits. Andrew is admitted in New York (2011).

[Katherine E. Cauley](#) is the firm's Tax Practice area leader, and head of the T&E and Private Wealth planning groups. She concentrates her practice in all aspects of U.S. and Canada/U.S. cross-border tax and estate planning and administration; wealth preservation, private foundations and charitable giving; trust administration; and business succession planning. She is a past contributor to *Canadian Tax Highlights*, co-authored "Broadening New York's Decanting Statue" for *New York Law Journal*, co-authored *Taxation of Distributions From Qualified Plans*, and speaks regularly on estates and trusts issues. Kathy is admitted in New York (2000).

This course qualifies for technical CPE credit for Florida CPAs under Florida Department of Business & Professional Regulation, provider #0002615; is approved by the CFP Board for 2 hours continuing education credit, provider #3503; is approved by The Florida Bar for 2 hours of general CLER credit; New York State 2 hours of CPE and CLE credit available.

If you have questions, contact us at [hrsocial@hodgsonruss.com](mailto:hrsocial@hodgsonruss.com).