

# TAX COUNSEL IN SIGNIFICANT STATE RESIDENCY CASE JOHN GAIED V. NEW YORK STATE TAX APPEALS TRIBUNAL

Hodgson Russ attorneys represented the victorious taxpayer in a highly anticipated decision in a tax residency case before the New York Court of Appeals. In *John Gaied v. New York State Tax Appeals Tribunal*, the court agreed with the position advocated by Hodgson Russ on behalf of Mr. Gaied and established a new rule for determining when individuals domiciled outside of New York may still be taxed in New York as "statutory residents." This was the first case in several decades to prompt New York's highest court examined the scope and extent of New York's residency rules. The case has been widely cited in the press, including the *Wall Street Journal* and *Law360*.

## Attorneys

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## Practices & Industries

State & Local Tax

Tax Controversy

Tax Residency