

## NEW YORK AND FLORIDA RESIDENCY PLANNING

Hodgson Russ attorneys assisted a high-net-worth individual with his residency change from New York to Florida prior to a multi-hundred-million-dollar sale of foreign investment. Planning for the residency change involved a detailed review of residency requirements as well as the application of New York's accrual provisions for changes of residency.

## Attorneys

Daniel Kelly

## Practices & Industries

State & Local Tax Tax Residency