

## DIFFICULT NEW YORK RESIDENCY AUDIT ON BEHALF OF NEW JERSEY-BASED TAXPAYER

Hodgson Russ represented a New Jersey taxpayer facing a difficult residency audit before the New York State Department of Taxation and Finance. The primary issue was whether the taxpayer maintained his permanent place of abode in New York City by virtue of owning an apartment used by his elderly parent. Hodgson Russ's negotiations with the auditor led to a cancellation of the assessment.

## Practices & Industries

State & Local Tax Tax Residency