

HODGSON RUSS PARTNER TIMOTHY P NOONAN COLUMNIST FOR STATE TAX NOTES

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Timothy P. Noonan, a partner in Hodgson Russ LLP's State & Local Tax and Tax Dispute Resolution Practices, has been invited to write a monthly column for *State Tax Notes*, a leading publication in the state tax field. The column, "Noonan's Notes on Tax Practice," will cover practice and procedure issues arising in the everyday practice of the state and local tax practitioner.

State Tax Notes provides news and commentary on state and local taxation from all fifty states and the District of Columbia, as well as in-depth analysis from leading practitioners, scholars, and government officials.

Mr. Noonan concentrates his practice in state and local tax law, with a focus on New York State and City tax issues. He lectures frequently on New York State and multistate tax matters and is on the faculty of the Institute of Continuing Professional Education. Mr. Noonan is the author of numerous articles for publications such as *Journal of Multistate Taxation* and *Canadian Tax Highlights*. He received the 2004 Burton Award for excellence in legal achievement, presented to Mr. Noonan for his co-authorship of "Executive Compensation and Employer Withholding," *Journal of Multistate Taxation*.

Hodgson Russ attorneys facilitate transactions around the world and in every substantive area of law, generally structuring multidisciplinary work teams to serve the specific, often complex, needs of our clients — public and privately held businesses, governmental entities, nonprofit institutions, and individuals. Hodgson Russ (www.hodgsonruss.com) has two offices in New York, New York, and offices in Albany, Buffalo, and Johnstown, New York; Boca Raton and Palm Beach, Florida; and Toronto, Ontario.

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Attorneys

Timothy Noonan

Practices & Industries

State & Local Tax

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