

A RISKY TACTIC

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Hodgson Russ partner Timothy P. Noonan is quoted in the July 1 *FORTUNE* article “A Risky Tactic” on the legal requirements entailed in transferring one’s tax residency.

“It’s not just about counting up the days, it’s about your entire lifestyle,” Mr. Noonan says in the article, referring to the rule that a person can’t spend more than 183 days in a former state if he or she own a home there. Auditors will take into account a wide range of factors to determine where one resides for personal income tax purposes, including where a subject is registered to vote and drive, the addresses he or she lists on legal documents, and where he or she stores valuable possessions.

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