

NEW YORK TAX DEPARTMENT REVISES NONRESIDENT AUDIT GUIDELINES

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Hodgson Russ attorney Timothy P. Noonan is quoted in the *Tax Analysts* article "New York Tax Department Revises Nonresident Audit Guidelines," published June 30, 2014. The article discusses the New York State Department of Taxation and Finance's most recent revisions to nonresident audit guidelines that were prompted by the New York Court of Appeals ruling in February in *Gaied v. New York State Tax Appeals Tribunal*.

The article states, "Timothy Noonan of Hodgson Russ LLP, who represented the taxpayer in *Gaied*, found the revised regulations frustrating and said that despite the agency's assertion, the court's ruling is not consistent with current audit policy. The department's position had been much broader before the *Gaied* decision, he said, adding that in any event, he appreciated that the department made its position public."

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