

CHANGING RESIDENCY: THE MOST EFFECTIVE SALT DEDUCTION WORKAROUND?

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2018 has been an amazing year for tax practitioners. Since the passage of the 2017 Tax Cuts and Jobs Act, practitioners have been scrambling to understand the implications of the federal tax overhaul and to begin implementing new strategies for clients. And though the legislation obviously occurred at the federal level, many SALT practitioners have been dealing with the dramatic fallout at the state level as well, since aspects of the federal tax reform have had complicating and unexpected ramifications for state tax purposes. States in turn have been scrambling to update their laws to account for federal tax changes and, as will be discussed in this article, take measures to combat the negative impact of the federal tax on its own taxpayers.

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Attorneys

Timothy Noonan

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