

## TAX RESIDENCY

The New York State Department of Taxation and Finance conducts more residency audits and nonresident income allocation audits than any state in the nation. Hodgson Russ attorneys are at the forefront of many of these audits. In fact, high-ranking Tax Department officials have told us that Hodgson Russ handles more residency cases than any other law firm in the state.

We have a team dedicated to handling tax residency cases. Our team includes two former residency auditors and Bill Comiskey, the former head of tax enforcement at the Tax Department.

While many practitioners in this area need to read books and articles to understand how these residency cases work, the Hodgson Russ attorneys have written the book—literally—on New York residency audits. Tim Noonan, Paul Comeau, and Mark Klein are co-authors of the 2014 *New York Residency and Allocation Audit Handbook*, published by CCH. Tim's monthly column in *State Tax Notes*, "Noonan's Notes," regularly addresses residency topics, and these articles are often circulated among Tax Department auditors by their

supervisors. The firm also publishes an easy-to-read, comprehensive handbook, *What to Expect in a New York Residency Audit*, that many practitioners use as a guidebook for handling residency audits.

Our New York State residency team has handled some of the most controversial and important residency cases over the past few years, including *Matter of Gaied v. Tribunal*, a 2014 victory in New York's highest court that redefined the standard for taxation under New York's statutory residency test. Many of these cases have received extensive coverage in publications such as *Forbes*, *New York Times*, and *Wall Street Journal*, to name a few.

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## PROFESSIONALS

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Our attorneys are also leading technological changes in this area. As special legal advisor to the technology company MONAEO, Tim Noonan and Mark Klein assisted in the creation of a GPS-powered smartphone app and software service to help taxpayers track their time spent in various locations for tax purposes.

We believe you won't find a more experienced team of professionals to handle your residency case. Over the past 25 years, we have handled thousands of residency and income allocation cases. This includes representation of approximately 25 of the billionaires on the 2014 "Forbes Guide to the World's Richest People."

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