



TIMOTHY P. NOONAN

Partner, New York State Residency Practice Leader

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Tim focuses his practice in the state and local tax area. His work primarily involves New York State and New York City tax litigation and controversy. Over the past 16 years, Tim has handled more than 700 personal income tax, sales tax, corporate tax, or other New York tax audits. He also has handled about 100 cases in New York's Division of Tax Appeals.

Tim leads the firm's New York Residency Practice and he is one of the leading practitioners in this area of the law. He has handled some of the most high-profile residency cases in New York over the past decade, including a 2014 win in the *Gaied* case, one of the first New York residency cases to ever reach New York's highest court. Tim also co-authored the 2016 edition of the *CCH Residency and Allocation Audit Handbook* and *Contesting New York Tax Assessments--Fourth Edition*, published by the New York State Bar Association. He is often quoted by media outlets, including *The Wall Street Journal*, *The New York Times* and *Forbes*, on residency and other state tax issues.

As the "Noonan" in "Noonan's Notes," a monthly column in *Tax Analysts' State Tax Notes*, and Noonan's Notes Blog, through which he offers regular commentary on developments in the world of New York and multistate tax law, Tim is a nationally recognized author and speaker on state tax issues. In addition to the *CCH Residency and Allocation Audit Handbook*, Tim has served as a contributing author or editor for several other tax publications and treatises, including the American Bar Association's *Sales and Use Tax Deskbook*, the "New York Sales Tax Guide" published by practicallaw.com, the corporate apportionment chapter in Thomson Reuters' *Checkpoint Analyst* and the New York chapter of LexisNexis's *Practice Insights*. Tim has also written more than 100 articles in state and local tax publications around the country over the past several years. He speaks on state tax issues for audiences around the country on an average of 20 times a year, including a regular stint on the CCH webinar circuit.

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Areas of Practice

Abandoned Property Audits
New York State Residency
State & Local Tax
Tax Dispute Resolution
Worker Classification &
Employment Tax

Admissions

New York

Education

B.A., magna cum laude, University
at Buffalo, State University of New
York

J.D., magna cum laude, SUNY
Buffalo Law School

ALBANY

BUFFALO

NEW YORK CITY

PALM BEACH

SARATOGA SPRINGS

TORONTO

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Tim also has handled a significant number of residency and sales tax issues in other states, including work with many national and international clients on multistate compliance or voluntary disclosures. He has also appeared before the Connecticut Supreme Court and the Michigan Court of Appeals in litigated matters.

Honors

Tim was named to the 2013 and 2014 *Upstate New York Super Lawyers* Rising Stars lists and is listed in *Business First's* 2009 Who's Who in Law under the Tax category. He received the 2004 Burton Award for excellence in legal achievement for his co-authorship of "Executive Compensation and Employer Withholding," *Journal of Multistate Taxation*, August 2003. Also, as special legal advisor to a company called MONAEO, Tim assisted in the creation of a GPS-powered smartphone application and software service to help taxpayers track their time for tax purposes.

Experience

As the chief litigator in the firm's State & Local Tax Practice, Tim has handled hundreds of audits, litigated cases, and appeals. His track record in reported cases within New York's Division of Tax Appeals is exceptional, and his experience extends into the state courts as well, highlighted by a win in a watershed 2014 residency case in New York's highest court.

\$20 Million Sales Tax Refund Claims on Behalf of Hotel Clients

Administrative Law Judge-Level Hearing and Successful Appeal at NY's Tax Appeals Tribunal

Cloud-Computing Sales Tax Litigation on Behalf Information Services Provider

Counsel in Multistate Residency Litigation

Gas Import Tax Declared Unconstitutional

Hotel Chain Capital Improvement Sales Tax Project

Litigation Proves Bridge Painting Project Satisfies New York's Capital Improvement Rules

New York and Florida Residency Planning

New York State 548-Day Rule Tax Planning

NYS Sales Tax Audit on Investment Research Provider

Tax Counsel in Significant State Residency Case *John Gaied v. New York State Tax Appeals Tribunal*

News

Many of Tim's litigated cases have garnered significant media attention from the *Wall Street Journal*, *New York Times*, and *Forbes*, and he is often quoted by media outlets on residency and other state tax issues.

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Noonan's Notes featured on "Best Tax Blogs 2017"

Credit Donkey, March 29, 2017

New Case Clarifies Approach to New York Residency Audits

Bloomberg BNA Law Daily Tax Report, February 7, 2017

Alec Baldwin Accused of Sales Tax Evasion by Art Gallery Owner

State Tax Notes, November 14, 2016

Attorney Timothy Noonan Lends Tax Litigation Know-How to Major Legal Publication

Press Release, October 21, 2015

Broad-Based Tax Reform, Tax Havens Priorities for StateLawmakers in 2016

State Tax Today, October 2015

New Disclosure Rules for Shell Companies in New York Luxury Real Estate Sales

New York Times, July 20, 2015

Around NYC's Income Tax in 183 Days

Wall Street Journal, April 10, 2015

Hodgson Russ Attorneys Mark Klein & Timothy Noonan Author New York Tax Guide

Press Release, February 20, 2015

Custom or Canned? Why Software Sales Often Present Tax Issues

The Trusted Professional, December 2014

Tax Dispute Resolution Heats Up

Buffalo Law Journal, November 17, 2014

Presentations

Tim speaks before audiences around the country on New York State and multistate tax issues, on average of 20 times per year.

2017 Summer Tax Series

Understanding New York State Tax Issues of 2017

The Harvard Club 35 W. 44th Street New York, NY, June 7 to August 2, 2017

2017 Annual Conference on State Taxation: New York State Tax Issues for Pass Thru Entities

Renaissance Albany Hotel, Albany, NY, May 11, 2017

New York Residency Rules: Tax Issues and Audits

March 2, 2017

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Florida Residency Seminar Series 2017

February 2017

Tri-State Taxation Conference: NYS Practitioner Dialogue

New York, NY, February 19, 2017

New York State and City Residency Audits

February 3, 2017

Tri-State Taxation Conference: Technical Updates and Planning Ideas for the 2016 Tax Filing Season

New York, NY, January 19, 2017

New York State Issues: Technical Updates and Planning Ideas for the 2016 Tax Filing Season

Orlando, FL, January 12, 2017

State Withholding Obligations

Hodgson Russ LLP, 1540 Broadway, 24th Floor, New York, NY 10036, October 27, 2016

CCH Webinar “e-Commerce and Internet Transactions: State Tax Issues”

August 22, 2016

Publications

Over the past 15 years, Tim has written more than 100 articles for state and local tax publications around the country and has authored or edited several books on state tax matters.

Hodgson Russ LLP’s Report on the 2017-18 New York State Budget

Hodgson Russ Newsletter, April 12, 2017

A Quick Look at Proposed Legislation in New York

State Tax Notes, March 13, 2017

Gaied v. New York: 3 Years Gone

State Tax Notes, March 6, 2017

The Nuts and Bolts of New York’s Resident Credit

State Tax Notes, December 19, 2016

Breaking Up Is Hard to Do: Nonresidents’ Role in the New York Economy

State Tax Notes, October 17, 2016

2016 New York Tax Update: Highlights and Lowlights

The Tax Stringer, October 1, 2016

One 10-Year Step for the Column, One 25-Year Leap for the Magazine

State Tax Notes, September 5, 2016

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Trust Us: New York's Residency Rules For Trusts Are Complicated
State Tax Notes, August 22, 2016

Could Ohio's Latest Due Process Case Spell Trouble for New York?
State Tax Notes, July 11, 2016

Litigating a New York Tax Case, Volume 4: Tax Litigation in the New York Courts
State Tax Notes, June 13, 2016

Social Media

For the latest tax law news, alerts, cases, and updates, follow Tim on Twitter (@NoonanNotes).

Tim also serves as editor of Hodgson Russ's Noonan's Notes blog, listed among "Best Tax Blogs 2017" on Credit Donkey. His blog entries include:

- New Detroit "Jock Tax" Guidance: Nothing Really to See Here
MARCH 16, 2017
- New Sales Tax Case Highlights "Form over Substance"
MARCH 7, 2017
- Executive Budget Proposed
FEBRUARY 2, 2017
- New Security Safeguards for the 2017 Filing Season
FEBRUARY 1, 2017
- Tax Appeals Tribunal Throws a Curveball in Empire Zone Case
NOVEMBER 28, 2016
- Report from the First Annual New York State Tax Summit
OCTOBER 3, 2016
- More Sales Tax News in the FCA Area: IL Whistleblower Finds Success in NY
SEPTEMBER 2, 2016
- A Closer Look at New York's Nonresident Allocation Guidelines: Audits of Flow-Through Entities and Their Owners
JUNE 9, 2016
- Another Significant Development in the Statutory Residency Area!
AUGUST 27, 2015
- Come What May: The Power of Testimony in Domicile Cases
JUNE 8, 2015
- The Intersection Between State and Federal Law: Sales Tax and the New IRS Tangible Property Regulations
MAY 4, 2015

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Professional Affiliations

- New York State Bar Association
- NYSBA Committee on Continuing Legal Education

Community & Pro Bono

Tim served on the board of the Erie County Bar Foundation and the St. Thomas More Guild. He is a past school board member at Ss. Peter and Paul School in Williamsville, New York, and he currently runs a contemporary music group at Nativity Church in Orchard Park, New York. In 2017, he was inducted into the Signum Fidei Society at St. Joseph's Collegiate Institute, a lifetime achievement award and the highest accolade bestowed by the school to alumni who are distinguished in professional career, community activities and who share in the spirit characteristic of the Christian Brothers. His most time-consuming community activity, though, is at home; Tim and his wife are the proud parents of 12 children. He and his family were [featured in this October 2015 profile](#) on large Buffalo families published in *Buffalo Magazine*.