



JOSHUA K. LAWRENCE

Partner

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Joshua concentrates his practice on state and local taxation, focusing on New York State and New York City tax matters, as well as multistate tax planning. He represents clients in audits and disputes with the New York State Department of Taxation and Finance and New York City Department of Finance and is experienced in handling personal income tax and corporate tax matters. Joshua also has significant experience in tax litigation at the administrative and appellate levels.

Joshua has significant experience handling sales tax planning and controversies and with tax issues confronting the construction industry. He has represented construction contractors, subcontractors, building owners and architects on sales tax audits and related matters. He has also worked extensively on sales tax issues in the area of telecommunications technology and cloud computing.

Joshua routinely assists companies on multistate tax matters, including income tax and sales tax “nexus” issues and tax issues arising in the context of mergers and acquisitions, the formation of new businesses and conducting business in multiple jurisdictions.

On the personal income tax side, Joshua represents individuals in New York State income tax audits and is particularly experienced in nonresident income allocation issues, especially in the area of executive compensation and benefits.

Joshua exclusively practices U.S. law and is admitted to practice in New York.

Honors

- Listed, *Buffalo Business First/Buffalo Law Journal's* Legal Elite of Western New York, 2020
- Harry A. Rachlin Prize in Real Property Law & Real Estate Transactions
- Former publications editor, *Buffalo Law Review*

The Guaranty Building
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Suite 100
Buffalo, NY 14202

Toronto
Practice restricted to U.S. law
22 Adelaide Street West, Suite 2050
Toronto, ON M5H 4E3
416.595.5100

Practices & Industries

State & Local Tax
Tax Residency
Canada-U.S. Cross-Border
Equine
Abandoned Property Audits
Art
Sales & Use Tax
Voluntary Disclosure - Multistate Programs

Admissions

New York

Clerkships

New York State Supreme Court,
2005

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- Albert E. Mugel National Tax Moot Court Competition participant

Experience

Hodgson Russ represented major hotel chains in litigation against the New York State Department of Taxation and Finance concerning more than \$20 million in refund claims for sales taxes paid on reimbursements related to hotel loyalty and rewards points programs.

Hodgson Russ assisted major hotel chains in a pilot project with the New York State Department of Taxation and Finance to streamline review and audit of sales tax on renovation and capital projects.

Hodgson Russ served as tax counsel in a New York State Division of Tax Appeals case in which we successfully proved that a commercial bridge painting project in New York City satisfied New York State's rules for capital improvements. The litigation included a hearing before an administrative law judge and a successful appeal to New York's Tax Appeals Tribunal.

Hodgson Russ assisted a large investment research provider through a difficult New York sales and use tax audit involving taxability of investment research services under New York sales tax law. Ultimately, we reached a resolution where the taxpayer leveraged significant refund for use taxes paid on acquisition of certain research services.

Hodgson Russ attorneys represented the victorious taxpayer in a highly anticipated decision in a tax residency case before the New York Court of Appeals. In *John Gaied v. New York State Tax Appeals Tribunal*, the court agreed with the position advocated by Hodgson Russ on behalf of Mr. Gaied and established a new rule for determining when individuals domiciled outside of New York may still be taxed in New York as "statutory residents." This was the first case in several decades to prompt New York's highest court examined the scope and extent of New York's residency rules. The case has been widely cited in the press, including the *Wall Street Journal* and *Law360*.

In the News

Cadence Bank Announces Agreement to Sell the Insurance Operations of Cadence Insurance to Arthur J. Gallagher & Co.

Cadence Bank (Press Release), October 24, 2023

Education

Skidmore College, B.A.

University at Buffalo School of Law,
J.D., magna cum laude

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Three New NYS Tax Guides Authored by Hodgson Russ Attorneys
November 8, 2011

Mark S. Klein and Joshua K. Lawrence Co-Author NYS Sales and Use Tax Guide Published by CCH
March 8, 2011

Press Releases

Hodgson Russ Announces Five Newly Elected Partners, Four Attorneys Promoted to Senior Associate
Press Release, January 10, 2017

Publications

New Jersey Enacts Major Changes to Corporate and Gross Income Tax
Hodgson Russ LLP State & Local Tax Alert, July 6, 2023

New York State Budget Notes – May 5, 2023
Hodgson Russ State and Local Tax Alert, May 5, 2023

New Jersey Tax Laws: Out with the Old and In with the New Tax Laws in 2023
Hodgson Russ SALT Alert, January 3, 2023

Obus: A Return to Reason in New York's Residency Saga
Tax Notes State, December 19, 2022

Tax Updates from New York City – September 2022
Hodgson Russ TriState Tax Alert, September 12, 2022

Tax Provisions of Interest in New York's 2022-23 Budget
Hodgson Russ State & Local Tax Alert, April 12, 2022

NY Tribunal Ruling Instructive On Sales Taxation Of Artwork
Law360, April 6, 2022

Tax Updates from New Jersey - March 2022
Hodgson Russ Tristate Tax Alert, March 28, 2022

New York's 'Primary Function' Problem
Tax Notes State, March 28, 2022

New Jersey Enacts Amendments to its SALT Cap Workaround
Hodgson Russ New Jersey Tax Alert, January 21, 2022

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Presentations & Events

A Day With Hodgson Russ: Selected NYS and City Tax Topics Workshop Webcast
NYSSCPA, December 11, 2023

A Day with Hodgson Russ: Selected NY State and City Tax Topics Workshop Webcast
NYSSCPA, December 11, 2023

Updates on Wayfair and Sales Tax Nexus
Art Dealers Association of America (ADAA), May 3, 2023

A Day with Hodgson Russ: Selected NY State and City Tax Topics Workshop Webcast
NYSSCPA, December 8, 2022

Sales Tax Issues for Developers and Operators of Affordable Housing Facilities
Downstate Affordable Housing General Counsel Group, November 2, 2022

Avoiding Sales Tax on High-End Purchases: Airplanes, Boats, Yachts, Vehicles, Jewelry, Racehorses, Other Purchases
Strafford Webinars, August 11, 2022

Update on Wayfair and Sales Tax
Art Dealers Association of America (ADAA), March 2, 2022

A Day with Hodgson Russ: Selected NY State and City Tax Topics Workshop
NYSSCPA, December 6, 2021

Battery Energy Storage Systems: Taxation and Assessments
NYSERDA, June 30, 2021

A Day with Hodgson Russ: Selected NY State and City Tax Topics Workshop Webcast Parts 1 & 2
NYSSCPA, December 2, 2020

Blog Posts

- Obus is over. So What's Next?

Noonan's Notes Blog, March 17, 2023

- Matter of Objet LLC

All About Sales Tax, April 1, 2022

- A Sales Tax Boost for the Energy Storage Industry?

All About Sales Tax, July 10, 2020

- Can New York Continue to Ignore the Wynne Case?

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Noonan's Notes Blog, February 19, 2019

Community & Pro Bono

- Immediate Past President and Current Member, Board of Directors: Hallwalls Contemporary Arts Center (2020)

