



K. CRAIG REILLY

Partner

kcreilly@hodgsonruss.com 716.848.1582

Craig counsels businesses and individuals in a range of state and local tax issues, with a focus on New York State, New York City, New Jersey, and multistate tax issues.

Craig advises clients on all aspects of state and local tax from planning and compliance to controversy and litigation. He represents clients in disputes with the New York State Department of Taxation and Finance, New York City Department of Finance, and New Jersey Division of Taxation and is experienced in handling sales tax, corporate franchise tax, personal income tax, and residency audits.

Craig works closely with remote retailers and cloud-based software vendors on a variety of multistate tax compliance issues, including filing requirements, sales and use tax collection obligations, income allocation and apportionment, tax registrations, and applications for voluntary disclosure and other amnesty programs. Craig also spends significant time counseling businesses and individuals in the financial services sector on various multistate tax planning topics, including residency planning, income apportionment and allocation, state and city entity level taxes, and entity restructuring.

Craig has served as a contributing author or editor for several tax publications and treatises, including the American Bar Association's Sales and Use Tax Deskbook.

Honors

- Order of the Barristers
- Former executive articles editor, *Brooklyn Law Review*
- Top 10 Oralist Award, Northeast Regional Philip C. Jessup International Moot Court Competition

The Guaranty Building
140 Pearl Street
Suite 100
Buffalo, NY 14202

New York City
605 Third Avenue
Suite 2300
New York City, NY 10158
212.751.4300

Hackensack
25 Main Street
Suite 605
Hackensack, NJ 07601
212.751.4300

Practices & Industries

Sales & Use Tax
State & Local Tax
Tax Controversy
Tax Residency
Voluntary Disclosure - Multistate Programs

Admissions

New York
New Jersey

Education

Princeton University, B.A.

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Experience

Craig represents clients in all phases of administrative audit and appeal, in collection proceedings, in voluntary disclosure matters, and, if necessary, in litigation in administrative and state courts.

Brooklyn Law School, J.D., magna cum laude

In the News

After the Move - Part III: Returning to New York
TaxStringer, October 1, 2023

After the Move – Part II: New York State’s Income Sourcing Rules for Business Sales
TaxStringer, September 1, 2023

After the Move – Part I: New York State’s Income Sourcing Rules for Telecommuting and Deferred Compensation
TaxStringer, August 1, 2023

Issues To Watch As NY Biz Tax Reform Rules Take Shape
Law360, May 11, 2022

5 State & Local Tax Law Regs To Watch in The 2nd Half of 2019
Law360, September 19, 2019

Mass. Corporate Nexus Proposal Vexed by Vagueness, Approach
Law360, May 20, 2019

As Deadline Looms, New Tax Laws are in Play
Buffalo Law Journal, February 19, 2019

Amazon Vendors, Call The NY Tax Dept. Before They Call You
Law360, June 7, 2018

Amazon to Disclose N.Y. Third-Party Sellers’ Sales Tax-Related Data
Bloomberg Law, May 18, 2018

Amazon to Release Third-Party Seller Data to New York State Tax Department
JD Supra, May 17, 2018

Press Releases

Hodgson Russ Announces New Partners
Hodgson Russ Press Release, December 16, 2021

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Hodgson Russ Announces Eight Newly Elected Partners, Five Attorneys Promoted to Senior Associate
Press Release, January 8, 2019

Hodgson Russ Attorneys Pen Monthly Column for *Law360*
Press Release, September 7, 2018

Publications

Charting the Course for Multistate Voluntary Disclosures
Tax Notes State, September 18, 2023

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

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

New York Proposes to Drastically Limit P.L. 86-272 Protections
Tax Notes State, May 30, 2022

Issues To Watch As NY Biz Tax Reform Rules Take Shape
Law360, May 11, 2022

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

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

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

Presentations & Events

State and Local Tax Update for 2023 – NYS & NYC & NJ
Uniondale, New York, December 13, 2023

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

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

2023 Hodgson Russ Fall Tax Series
CCH CPELink, October 25 - November 29, 2023

2023 Summer Tax Series
Hodgson Russ LLP, 605 Third Avenue, New York, New York, June 21 - August 2, 2023

Help Clients Navigate Multistate Voluntary Disclosures in Today's Economic Nexus World
Wolters Kluwer, June 14, 2023

2023 Florida Residency Series
Hodgson Russ LLP, Palm Beach, Boca Raton, Miami, Sarasota, Naples, Florida, January 26, 2023 - February 24, 2023

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

2022 Hodgson Russ Fall Tax Series
CCH CPELink, October 26, 2022

Multistate Tax Issues for Financial Services
CCH CPE Link, October 26, 2022

Blog Posts

- New York State Looks to Adopt Final Corporate Tax Reform Regulations

Noonan's Notes Blog, May 4, 2022

- NY Tax Talk: 2020 in the Rearview

Noonan's Notes Blog, December 18, 2020

- NY Tax Talk: Trump Tax Returns, Revenue Rebound, Reform

Noonan's Notes Blog, October 16, 2020

- NY Tax Minutes: Trump Tax Updates, End To SALT Cap Suit

Noonan's Notes Blog, November 7, 2019

- NY Tax Minutes: City Finances, Transparency, Tribunal Rulings

Noonan's Notes Blog, September 19, 2019

- NY Tax Minutes: Trump Tax Returns, New Corporate Tax Regs

Noonan's Notes Blog, August 13, 2019

- New York Tax Minutes: Final SALT Regs and 2 Post-Budget Changes

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Noonan's Notes Blog, July 11, 2019

- NY Tax Minutes: Marketplace Guidance, Tax Return Bill

Noonan's Notes Blog, June 6, 2019

- New Jersey Income Tax Planning Opportunity: Delaware Trusts

Noonan's Notes Blog, May 15, 2019

- NY Tax Minutes: Marketplace Sales Tax, Corp. Franchise Regs

Noonan's Notes Blog, April 2, 2019

Professional Affiliations

- Buffalo AKG Art Museum Convergence Council Member
- Leadership Buffalo - Class of 2024
- Urban Justice Center Young Professional Board
- Princeton University Alumni Schools Committee of New York City

Community & Pro Bono

- Chair (former), Urban Justice Center's Young Professional Board

