



CHRISTOPHER L. DOYLE

Partner, State & Local Tax Practice Leader

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Chris is in the firm's State & Local Tax (SALT) Practice. His practice spans most tax matters, but focuses primarily on New York State and New York City business taxes, including corporate income tax, unincorporated business tax, flow-through entity income taxation and sales and use taxes.

On the client-facing side, Chris provides counsel for tax-wise transaction structuring as well as tax controversy representation at every level, from audit representation to representation before New York's Court of Appeals. He frequently represents taxpayers before New York State and New York City tax agencies and administrative hearing institutions.

Within the Firm, as the shepherd of the SALT Practice, Chris' primary goal is to have the members of this practice deliver timely, creative, practical and otherwise excellent service to its clients. But Chris also helps the practice's partners envision and adopt amendments to the practice's strategic plan, a plan that is rolled out to SALT's internal stakeholders (both lawyers and non-lawyers) for implementation. He takes the lead on internal growth, quality control, training agendas for new SALT lawyers and imagining what the clients of the future will need and expect from their SALT lawyers. He also regularly contributes to the Taxes in New York (TiNY) Blog, which consists of weekly reports intended to go out within 24 hours of the Division of Tax Appeals' (DTA) publication of new ALJ Determinations and Tribunal Decisions.

But the entire team of SALT lawyers are on-board with these goals, so Chris' job is not the huge lift it might be in other organizations. Growth of the group is a major objective, and in this regard the practice intends for the Hodgson Russ SALT Practice to constantly increase its geographic footprint as client's require (and technological advances permit) progressively less of our attorneys' face-to-face time and revenue-starved states press progressively harder both in the enactment of constitutionally-questionable tax laws and in the over-zealous interpretation of those laws on audit. But Chris also has less grandiose objectives for the Practice, such as maintaining a culture of respect for clients and coworkers, so clients enjoy working

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Practices & Industries

State & Local Tax
Canada-U.S. Cross-Border
Accountant Professional
Business Tax
Cannabis & Hemp
Foreign Embassies & Consulates
Retail Sector
Sales & Use Tax
Tax Credits
Tax Residency
Voluntary Disclosure - Multistate Programs

Admissions

New York

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with the SALT Practice and the members enjoy working with each other.

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

Honors

- Listed, *Best Lawyers in America* (Tax Law) 2024
- Listed, *Upstate New York Super Lawyers* (Tax) 2010, 2012, 2015 - 2020, 2022 - 2023
- Co-author, Bloomberg BNA New York Corporate Income Tax Navigator

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 served as tax counsel on behalf of a banking client in a Division of Tax Appeals case reversing a New York Department of Taxation and Finance position on tax planning involving the usage of tax-favored subsidiaries for New York bank tax purposes.

Following a unanimous unfavorable decision by an intermediate court, Christopher L. Doyle successfully secured a unanimous favorable decision involving a natural gas pipeline operator. The decision by New York's highest court declared the natural gas import tax unconstitutional in violation of the Interstate Commerce Clause.

During the spring of 2014, Hodgson Russ LLP (“Hodgson”) received a letter from the Minnesota Department of Revenue (“Minnesota Revenue”) that attempted to establish a new low in the states’ “race to the bottom” to establish the most minimal constitutional standard required to satisfy substantial nexus with an out-of-state taxpayer. Minnesota Revenue asserted that under suspect provisions of the Minnesota tax code, Hodgson had nexus with the state of Minnesota based upon a single, un-audited fact: between the 2004 and 2012 tax years, Hodgson received federal Forms 1099 from payors using a Minnesota mailing address. On account of this single fact – with no revenue floor or other safeguards – Minnesota Revenue asserted that Hodgson had nexus with Minnesota, and was therefore required to file Minnesota franchise tax returns and apportion its business income to the state.

Education

Bowdoin College, B.A.

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

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Like other entities who received similar letters from Minnesota Revenue, Hodgson was forced to make a difficult decision. Should we take the admittedly lousy deal Minnesota Revenue was offering (four-year lookback, no penalties) and avoid costly litigation, or should we fight, because we know we're right and we should win? We are tired of seeing clients and others bend to the enormous pressure of state taxing authorities, especially when a business decision cost-benefit analysis is the only basis for settlement. With this in mind, we sued Minnesota Revenue in New York State Supreme Court, seeking different types of relief.

Hodgson and Minnesota Revenue eventually settled, and like many litigated cases neither side admitted the other was right in the closing paperwork. But given Minnesota Revenue's agreement that Hodgson need not file for any one of the tax years in issue, and further that it would not pursue any avenue against Hodgson for those tax years, educated people cannot really disagree about who the victor was. Moreover, Minnesota Revenue stated on the record in New York Supreme Court that it would change its policies in regard to establishing nexus with foreign entities, hopefully saving others from the same fate as Hodgson. We're not sure this policy change has happened yet, but to the extent you or your business receives an inquiry or demand from Minnesota or any other jurisdiction with a summary conclusion that nexus exists, you should consider challenging it before rolling over. Sometimes it makes financial sense, and sometimes it's just the right thing to do.

While additional filings and briefs are available as part of the public record, a sample of relevant filings, transcripts, and briefs from this matter, along with the final settlement agreement, are included below.

- Pleadings Index
- Hodgson Russ's Verified Petition and Complaint with Exhibits
- Hodgson Russ's Memorandum in Support of Motion for Partial Summary Judgment and in Opposition to Minnesota Revenue's Motion to Dismiss
- Hodgson v. Minnesota Hearing Transcript
- Hodgson v. Minnesota Settlement Transcript
- Hodgson v. Minnesota Settlement Agreement and Discharge

As reported in the [New York Times](#), Micron announced the siting of a chip factory complex in the Town of Clay, located north of Syracuse, NY. Micron has retained a team of Hodgson attorneys (Chris Canada (Albany), Glen Doherty (Albany), Chris Doyle (Buffalo), Terry Gilbride (Buffalo), John Godwin (Buffalo), Joe Scott (Albany) and Jeff Swiatek (Buffalo)) to handle IDA, construction, real estate, tax and labor matters. The firm has already handled a significant amount of work of the matter relating to the structuring and completion of a Project Labor Agreement with the local trade unions through the efforts of Glen Doherty, with support by John Godwin and Jeff Swiatek.

The project is expected to be undertaken in multiple phases over a 10 year period, and involve the investment of over \$100 billion. Job estimates include 9,000 Micron employees and over 40,000 jobs for suppliers, contractors and vendors.

The firm secured the work through a contact/referral at the Greenberg Traurig firm, who is acting as government relations consultant to Micron. In addition, the firm was able to demonstrate the experience and skill set necessary to handle such an engagement by describing the work currently being handled by the same team members for a \$300M offshore wind manufacturing project to be sited in the Port of Albany.

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Hodgson Russ advised the developer on all legal aspects of the permitting and IDA financing of multiple wind energy projects in Western New York providing power for more than 50,000 homes. The projects include over a hundred turbines, over 20 miles of access roads, electric collection systems, an operations and maintenance building, and a substation. Our work included guiding the environmental impact review processes, representing the company at public hearings, obtaining land use permits, defending the company in lawsuits from opposing neighbors, and negotiating road use and host community agreements. We served as local finance counsel in obtaining benefits from the IDA, and all real estate matters related to the project, including survey due diligence and acting as the title examiner for the projects.

On behalf of two nonresident S corporation shareholders, a Hodgson Russ team led by Christopher L. Doyle successfully litigated to decision a case involving a stock sale with an IRC §338(h)(10) election. Such elections treat stock sales as deemed asset sales for federal income tax purposes. Chris was able to convince the Tax Appeals Tribunal to ignore the federal income tax treatment. Ultimately, the decision was overturned legislatively, but not until Chris's client realized the benefits of the favorable decision.

A Hodgson Russ team led by Christopher L. Doyle assisted a tobacco products client by restructuring the business and moving it from New York to Pennsylvania. Because of the unique tax laws applicable to tobacco businesses, future New York taxes were reduced to nil, and the business recovered almost \$1 million in prepaid taxes on file with the state.

After a protracted litigation and multiple unfavorable rulings for the state, the New York State Department of Taxation and Finance capitulated in its attempt to impose approximately \$85,000 in sales tax on the services of a Hodgson Russ client. Moreover, after reviewing the merits of the case, the New York State Supreme Court judge ordered the Tax Department to pay our client approximately \$159,000 in attorneys' fees under the Equal Access to Justice Act, which permits the award of fees in cases where government action is not substantially justified.

Handled real estate and tax-related matters for a member of the European Union, including matters relating to real estate exemptions for consular properties, lease drafting, sales tax collection requirements for sales by bookstores operated as an adjunct to the French Consulate, loss of real property tax exemptions as the result of the leasing of consular property to non-exempt persons, among other issues.

Hodgson Russ represented the Trustee of a trust that converted from a taxable New York resident trust to an exempt-resident trust in a multi-million dollar New York tax audit. At issue was whether the gain realized by the trust as the result of a substantial business transaction involving the termination of an S election was reportable on the last day of the resident period or on the first day of the exempt-resident period. Hodgson Russ took the matter through audit to a BCMS conference. New York ultimately agreed that the income was recognized in the exempt-resident period and therefore not subject to New York income tax.

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

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The Sad History of New York's 'Sandwich Tax'

New York Post, April 15, 2023

Webcast Speakers: Cannabis Legalization Passed, But Much Remains To Be Done

The Trusted Professional, April 22, 2021

The Taxing Life of a New York Snowbird

Forever Young, October 2, 2019

New Developments in Opportunity Zone Investing

Buffalo Business First, July 1, 2019

New Developments in Opportunity Zone Investing

Albany Business Review, June 24, 2019

This CEO is sick of New York 'penalizing' him for bringing money into the state

Albany Business Review, February 26, 2019

Retailers Hit Hard in Cuomo's Tax Idea

Buffalo Law Journal, February 20, 2019

Enforceability of Wayfair Decision on Foreign Companies Unclear

Tax Analysts, June 28, 2018

Most Meaningful Tax Cases of 2017

State Tax Notes, December 18, 2017

Press Releases

55 Hodgson Russ LLP Attorneys Named to 2023 *Upstate New York Super Lawyers* List

August 23, 2023

83 Hodgson Russ LLP Attorneys Ranked in 2024 Edition of *Best Lawyers in America*

August 17, 2023

Hodgson Russ LLP Honored with 2023 New York State Bar Association President's Pro Bono Service Award

April 17, 2023

Fifty-Nine Hodgson Russ Attorneys Ranked in 2022 Edition of *Upstate New York Super Lawyers*

Hodgson Russ Press Release, August 23, 2022

Sixty-Two Hodgson Russ Attorneys Named to 2020 *Upstate New York Super Lawyers*

Hodgson Russ Press Release, September 8, 2020

Sixty Hodgson Russ Attorneys Named to 2019 *Upstate New York Super Lawyers*

Press Release, August 12, 2019

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Sixty-One Hodgson Russ Attorneys Named to 2018 Upstate New York Super Lawyers
Press Release, August 20, 2018

Seventy Hodgson Russ Attorneys Named to 2017 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50
Press Release, September 6, 2017

Sixty-three Hodgson Russ Attorneys Named to 2016 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50
Press Release, August 31, 2016

Sixty-Four Hodgson Russ Attorneys Named to 2015 Upstate New York Super Lawyers, Hugh Russ Listed Among Top 50
Press Release, August 19, 2015

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

NYS Facing First Lawsuit Over Retail Cannabis Dispensary Licensing Process
Hodgson Russ Cannabis & Hemp Alert, October 19, 2022

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

New York Releases Proposed Regulations for Packaging/Labeling and Marketing/Advertising Adult-Use Cannabis Products
Hodgson Russ Cannabis and Hemp Alert, July 7, 2022

New York Proposes to Drastically Limit P.L. 86-272 Protections
Tax Notes State, May 30, 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 York Governor Pledges \$200M to Boost Social Equity Efforts as Part of Adult-Use Cannabis Legalization
Hodgson Russ Cannabis & Hemp Alert, February 2, 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

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

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

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

2022 Summer Tax Series
Hodgson Russ LLP, NYC and Park Ridge, NJ, June 15 - July 20, 2022

Pass-Through Entity Taxes
Independent State and Local Tax Alliance, January 17, 2022

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

Blog Posts

- TiNY Report for April 30, 2024
State and Local Tax Blog, April 30, 2024
- TiNY Report for April 16, 2024
State and Local Tax Blog, April 16, 2024
- TiNY Report for April 10, 2024
State and Local Tax Blog, April 10, 2024
- TiNY Report for March 29, 2024

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State and Local Tax Blog, March 29, 2024

- TiNY Report for March 26, 2024

State and Local Tax Blog, March 26, 2024

- TiNY Report for March 21, 2024

State and Local Tax Blog, March 21, 2024

- TiNY Report for March 12, 2024

State and Local Tax Blog, March 12, 2024

- TiNY Report for March 5, 2024

State and Local Tax Blog, March 5, 2024

- TiNY Report for February 27, 2024

State and Local Tax Blog, February 27, 2024

- TiNY Report for February 22, 2024

State and Local Tax Blog, February 22, 2024

Professional Affiliations

- Member, Board of Directors: Independent SALT Alliance
- Former Co-Chair: Buffalo Institute on Taxation
- Former Chair, Taxation Committee: Bar Association of Erie County