



TIMOTHY P. NOONAN

Partner, Tax 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 23 years, he has handled more than 2,000 personal income tax, sales tax, corporate tax, or other New York tax audits. Tim also has handled about 100 cases in New York's Division of Tax Appeals.

Tim leads the firm's [Tax 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. 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. And under his direction, the Tax Residency Practice authored [What to Expect in a Residency Audit](#), a detailed guide to residency rules and audits in New York and other states.

As the "Noonan" in "[Noonan's Notes](#)," a monthly column in *Tax Notes State*, Tim is a nationally recognized author and speaker on state tax issues. He co-authored the 2018 edition of the *CCH Residency and Allocation Audit Handbook* and *Contesting New York State Tax Assessment*- Fourth Edition, published by the New York State Bar Association. In addition, 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*, the New York chapter of LexisNexis's Practice Insights, and the New York Tax Litigation chapter in Thomson Reuters' *Commercial Litigation in New York State Courts* treatise. He has also written more than 250 articles in state and local tax publications around the country over the past several years, and he runs the award-winning [Noonan's Notes Blog](#), where he and his colleagues offer regular commentary on developments in the world of New York and multistate tax law. Tim also 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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Practices & Industries

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

Admissions

Connecticut
New York
U.S. Supreme Court

Education

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

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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 and is admitted to practice law in Connecticut.

Tim is a member of the Board of Directors of Hodgson Russ.

Honors

- Listed, *Best Lawyers in America* Lawyer of the Year (Tax Law) 2024
- Listed, *Best Lawyers in America* (Tax Law) 2022 - 2024
- Listed, *Chambers USA: America's Leading Lawyers for Business*, (Tax: State & Local (NY)) 2023
- Listed, *Upstate New York Super Lawyers* (Tax) 2017 - 2023
- Listed, *Upstate New York Super Lawyers* Rising Stars 2013 - 2014
- Noonan's Notes Blog listed among "Best Tax Blogs 2017" on Credit Donkey.com
- Tim is a member of the Advisory Board of Tax Analysts' *Tax Notes State*, and was profiled in that publication in an August 2022 article.
- As special legal advisor to Topia, Tim assisted in the creation of MONAEO, a GPS-powered smartphone application and software service to help taxpayers track their time for tax purposes.
- 2004 Burton Award for Excellence in Legal Writing for his co-authorship of "Executive Compensation and Employer Withholding," *Journal of Multistate Taxation*, August 2003.

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. In that case, 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 February 2014. 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*.

Over the past decade, Tim and his colleagues in the residency practice have assisted literally thousands clients in effectuating changes of residency from New York and other states and helping with state tax planning on major income events. They have also assisted dozens of clients with planning associated with New York State's 548-day rule. This planning involves detailed work with the client and advisors on interpretation and application of New York's residency provisions. In one project, the firm obtained two favorable advisory opinions on certain points related to the 548-day rule.

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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.

Hodgson Russ attorneys litigated a case for a client that operated two locations in Penn Station where customers could purchase food items and alcoholic beverages. The Tax Department initially assessed the client over \$700,000. We were able to have the assessment canceled.

Hodgson Russ served as tax counsel in a New York litigation involving a software and information services provider. The scope of litigation included questions about New York's ability to tax cloud-computing transactions as well as bundling of taxable and non-taxable information services. We reached a settlement for cents on the dollar shortly before the scheduled administrative law judge hearing.

Hodgson Russ served as lead tax counsel in two New York State Division of Tax Appeals cases that redefined rules outlining the manner in which part-year residents of New York State allocate flow-through income. In one, our attorneys successfully enforced the doctrine of estoppel against the New York State Department of Taxation and Finance, one of the few times ever in reported cases where the estoppel doctrine has been used against the Department. In the second case, we reversed a long-standing position that the Tax Appeals Tribunal had taken, and the result of that case was ultimately incorporated into a tax law amendment.

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.

In the 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.

New York High Court: No Royalty Payment Exclusion for Disney, IBM
Tax Notes State, April 24, 2024

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Disney, IBM Owe Tax on Foreign Royalties, NY High Court Says (1)
Bloomberg Tax, April 23, 2024

Disney, IBM New York Tax Cases Carry Constitutional Implications
Bloomberg Tax, March 12, 2024

NY Lawmakers Again Try to Break From Opportunity Zone Program
Bloomberg Tax, February 8, 2024

New York Adopts Final Regulations for Corporate Tax Overhaul
Bloomberg Tax, December 27, 2023

New York Tax Department Formally Proposes Corporate Tax Reform Regs
TaxNotes, August 10, 2023

NY Regs Seek Narrow Protections From Tax On E-Commerce
Law360, August 9, 2023

NY Teleworker Tax Precedent Should Be Scrapped, ALJ Told
Law360, April 25, 2023

Maryland Appeals Court Upholds Reduced Interest for Wynne Refunds
Tax Notes, March 17, 2023

NY Vacation Home Ruling Limits Reach of Residency Tax Test
Law360, February 17, 2023

Press Releases

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.

55 Hodgson Russ LLP Attorneys Named to 2023 *Upstate New York Super Lawyers* List
August 23, 2023

Hodgson Russ LLP Receives Multiple Top Marks from *Chambers USA Guide 2023*
June 6, 2023

Two Hodgson Russ LLP Attorneys Recognized in 2023 *JD Supra Readers' Choice Awards*
March 6, 2023

Fifty-Nine Hodgson Russ Attorneys Ranked in 2022 Edition of *Upstate New York Super Lawyers*
Hodgson Russ Press Release, August 23, 2022

71 Hodgson Russ Attorneys Ranked in 2023 Edition of *Best Lawyers in America*
Hodgson Russ Press Release, August 19, 2022

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Fifty-Four Hodgson Russ Attorneys Ranked in 2021 Edition of Upstate New York Super Lawyers
Hodgson Russ Press Release, August 20, 2021

55 Hodgson Russ Attorneys Ranked in 2022 Edition of *Best Lawyers in America*
Hodgson Russ Press Release, August 19, 2021

Publications

Over the past 20 years, Tim has written more than 200 articles for state and local tax publications around the country and has authored or edited several books on state tax matters.

Empire Zone Strikes Back: A New Hope in an Apportionment Battle
Tax Notes State, March 4, 2024

The Nuts and Bolts of State Residency Rules, Part II (Non-N.Y. Edition)
Tax Notes State, January 15, 2024

The Nuts and Bolts of State Residency Rules, Part I (Non-N.Y. Edition)
Tax Notes State, November 20, 2023

Hot New York Tax Topics in the Hedge Fund World
TaxStringer, November 1, 2023

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

Telecommuters (and their Employers): Beware of State Taxes
CFO Tech Outlook, August 28, 2023

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

The Convenience Rule: Another Bite of the Big Apple
Tax Notes State, June 26, 2023

New Budget Brings New Tax Provisions in New York
Tax Notes State, June 5, 2023

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

Presentations & Events

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

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Hot Topics in NYS/NYC Residency and Personal Income Taxes
ParkBridge Wealth Management, May 2, 2024

2024 Florida Tax Residency Series
Hodgson Russ LLP, Palm Beach, Boca Raton, Sarasota, Naples, Florida, January 25, 2024 - March 7, 2024

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

Private Investment Fund Tax and Accounting Forum
Foundation Research Associates, Novotel Miami Brickell, 1500 SW 1st Avenue, Miami, FL 33129, December 6, 2023 -
December 7, 2023

Panel: State and Local Tax Issues for Investment Management Companies
Miami, Florida, December 6, 2023

Tax and Financial Planning for Individuals Conference 2023
NYSSCPA, November 9, 2023

Business and Industry Conference
Foundation for Accounting Education, October 18, 2023

54th Annual Estate Planning Institute
Practising Law Institute, Practising Law Institute, 1177 Avenue of the Americas, New York, NY 10036, September 11 - 12,
2023

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

Blog Posts

- Mass Departure Caught Up to the Tax Department
Noonan's Notes Blog, March 29, 2024
- An Empire Zone Case Strikes Back: Appellate Division Reverses Long-Time Tax Department Policy
Noonan's Notes Blog, January 11, 2024
- Massachusetts v. Welch: Taxing a Nonresident on Intangible Stock Sales
Noonan's Notes Blog, January 3, 2024
- Strike One in Zelinsky II: New York ALJ Upholds the Convenience Rule in Office Closure Case

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Noonan's Notes Blog, December 12, 2023

- COVID and New York's Convenience Rule: Litigation Update

Noonan's Notes Blog, November 20, 2023

- The Proposed New York Corp Tax Regs Are Out! And A First Look at the New Passive Investment Customer Rules

Noonan's Notes Blog, August 9, 2023

- Fact-Free Residency Case at Tax Appeals Tribunal?

Noonan's Notes Blog, July 17, 2023

- Changes to the MCTMT and Limited Partner Taxation in New York

Noonan's Notes Blog, June 28, 2023

- An Inside Look at Zelinsky Part II

Noonan's Notes Blog, May 8, 2023

- Washington State Capital Gains Tax Upheld by State Supreme Court as Constitutional

Noonan's Notes Blog, March 28, 2023

Professional Affiliations

- New York State Bar Association
- NYSBA Committee on Continuing Legal Education
- Member, Advisory Board: *Tax Notes State*

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 13 children. He and his family were featured in an October 2015 profile on large Buffalo families published in *Buffalo Magazine*.