



OPEN WEAVER BANKS

Partner

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Open focuses her practice on State and Local Taxation. Her extensive experience includes representation of taxpayers in administrative and court appeals in New Jersey, New York and Illinois on a variety of complex issues, including apportionment of business income, combined reporting, constitutional nexus, the Internet Tax Freedom Act, nonresident and resident personal income taxation, sales and use taxation, and the imposition of various industry specific taxes, including telecommunications, utilities, and amusement taxes.

Open has represented both public and private companies engaged in a wide range of activities, including manufacturing, retail, telecommunications, banking, transportation, construction, sports, television and radio production, publishing, and insurance. She has also represented individuals challenging residency determinations and assessments arising from adjustments to income and credits.

In addition to a wealth of experience at conducting discovery, witness selection and preparation, motion practice, brief writing, trials and appeals, Open is experienced and adept at identifying efficient and practical pre-decision settlement strategies to resolve tax controversies.

Open is a frequent author of articles on tax topics in State Tax Notes, Bloomberg Tax and Law360, and has spoken on state and local tax issues before such groups as the Tax Executives Institute, the American Bar Association, the Council on State Taxation, and the Georgetown University Law Center Advanced State and Local Tax Institute.

Prior to joining Hodgson Russ Open was counsel with a multistate tax practice located in New York City.

Honors

- Listed, *Best Lawyers in America* Ones to Watch, (Tax Law) 2022

25 Main Street
Suite 605
Hackensack, NJ 07601

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

Practices & Industries

Business Tax
State & Local Tax
Voluntary Disclosure - Multistate Programs

Admissions

New York
New Jersey
Illinois
U.S. Supreme Court

Education

Case Western Reserve University,
B.A., summa cum laude
The University of Chicago, The Law
School, J.D. with honors

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In the News

New Jersey is motivating telecommuters to appeal their New York tax bills. Connecticut may be next
ABC News, April 24, 2024

New Jersey Aims to Change How Commuters Are Taxed
New Jersey Monitor, September 8, 2022

Hodgson Russ Expands SALT Practice In NJ
Law 360, June 18, 2021

Press Releases

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

Open Weaver Banks Joins Hodgson Russ: State & Local Tax Practice Expands Presence in New Jersey
Hodgson Russ Press Release, June 16, 2021

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

Everything, Everywhere, All in One New Jersey Return
Tax Notes State, April 10, 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

New Sourcing Rules for Investment Managers in New York
Tax Notes States, October 24, 2022

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

The Nuts and Bolts of NYC's New Passthrough Entity Tax
Tax Notes State, May 9, 2022

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

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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

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

Business Apportionment & NY/NJ Updates
New Jersey CPA Club, October 18, 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

Multistate Income Allocation and Apportionment
CCH CPELink, December 1, 2022

New Jersey Treatment of Global Tax Issues
NJCPA Society, November 15, 2022

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

New Jersey Audit Process and Updates from the Division of Taxation
NJSBA, New Jersey Law Center, September 15, 2022

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

Blog Posts

- 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
- It's Official: Pass-Through Entities Now Have Until September 15 to Make the 2022 New York Pass-Through Entity Tax Election

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Noonan's Notes Blog, May 10, 2022

- Second Chance for Pass-Through Entities that Missed New York's March 15 Election Deadline!

Noonan's Notes Blog, May 3, 2022

- BREAKING!!! 2023 Budget Bill Expands New York's Pass-Through Entity Tax for Some (But Not All) Resident S Corporation Shareholders

Noonan's Notes Blog, April 11, 2022

- NY PTET Update: Treatment of Guaranteed Payments

Noonan's Notes Blog, January 24, 2022

- Important Information for PTE Taxpayers: Requirements for 2021 Extension Payments

Noonan's Notes Blog, November 11, 2021

- New York Issues Guidance on Pass-Through Entity Tax

Noonan's Notes Blog, August 26, 2021

Professional Affiliations

- American Bar Association
- New Jersey State Bar Association
- New York State Bar Association
- New York City Bar Association
- New York City Bar SALT Committee