



## JOSEPH F. TANTILLO

Associate

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As a member of the State and Local Tax (SALT) Practice, Joseph (Joe) works with clients to navigate New York State's vast system of tax laws. His primary focus is on New York State and New York City taxes, but he also counsels clients on multistate SALT matters, including sales tax and various business taxes.

Joe works to simplify the ins-and-outs of the New York State Department of Taxation and Finance for his clients. During his tenure, he has worked extensively with Department of Taxation personnel, which has given him insight into what auditors look for, allowing him to craft nuanced strategies focused on efficiently resolving each client's audit.

Joe understands that the best way to win a residency audit is to plan ahead. He counsels clients moving out of New York State through the entire audit process from start to finish – including helping to develop a legally-grounded strategy for a move that aims to help clients strengthen their change of domicile position and decrease their audit risk. Joe also assists clients looking to move out of California. When a client is met with an audit notice, Joe focuses on not only easing that burden for his client, but also quickly and proficiently working through the process in order to obtain an economical outcome.

When working with clients to help resolve tax disputes, Joe crafts unique and individualized approaches for each scenario. He understands that not all clients are the same and develops distinctive solutions for each case.

In addition to his work with clients, Joe also is the host of the first ever Hodgson Russ LLP podcast, "State Tax Talks with Joe Tantillo." As the host, Joe works to un-complicate some of New York State's most complicated tax laws and requirements for listeners, bringing in SALT experts to provide additional commentary on current issues faced by taxpayers around the United States.

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

### Practices & Industries

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

### Admissions

California  
New York  
District of Columbia

### Education

University of St. Andrews, MA  
(Hons)  
University of Oxford, M.Sc.  
Syracuse University College of Law,  
J.D., magna cum laude

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Joe is a regular contributor to the Noonan's Notes tax blog, and has published several articles on various topics in the world of SALT. Joe also enjoys public speaking on tax topics, and has presented on SALT issues both in person and in Webinars.

Joe is licensed to practice in New York State, California, and Washington, D.C.

## Honors

- *JD Supra Readers' Choice Award - Tax* (2023)
- Former Associate Notes Editor, *Syracuse Law Review*
- Order of Barristers
- Order of Scribes
- Order of the Coif
- Lee S. Michaels L'67 Advocate of the Year, Syracuse University College of Law (2020)
- Richard Risman Appellate Advocacy Award, Syracuse University College of Law (2021)

## In the News

Hodgson Russ Launches "State Tax Talks With Joe Tantillo" Podcast  
November 29, 2022

## Press Releases

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

Hodgson Russ LLP Launches First Ever Podcast, "State Tax Talks with Joe Tantillo"  
November 30, 2022

## Publications

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 I (Non-N.Y. Edition)  
*Tax Notes State*, November 20, 2023

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

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New York's Proposed Digital Advertising Tax  
*Tax Notes State*, June 12, 2023

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

Tax Provisions of Interest in the Proposed 2023-24 Budget Bill  
*Hodgson Russ State & Local Tax Alert*, February 13, 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

The Nuts and Bolts of Taxing Stock-Based Compensation in New York  
*Tax Notes State*, July 18, 2022

New York Goes All-In on CHIP Manufacturing  
*Tax Notes State*, July 18, 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

Syracuse Chapter Taxation Conference  
NYSSCPA, Embassy Suites - Syracuse Destiny, November 1, 2023

New York's Convenience of Employer Rule: Tax Considerations for Remote Workers and Employers  
NYSSCPA, August 31, 2023

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

New York's Convenience of Employer Rule vs. Other States  
NYSSCPA, July 20, 2023

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

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2022 Summer Tax Series

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

## **Blog Posts**

- An Empire Zone Case Strikes Back: Appellate Division Reverses Long-Time Tax Department Policy  
*Noonan's Notes Blog*, January 11, 2024
- Washington State Capital Gains Tax Upheld by State Supreme Court as Constitutional  
*Noonan's Notes Blog*, March 28, 2023
- A Blue Wave of High Tax Rates?  
*Noonan's Notes Blog*, December 12, 2022
- New Guidelines and a New Rule for New York Residency Audits  
*Noonan's Notes Blog*, April 1, 2022
- Washington State Capital Gains Tax Struck Down by Judge As Unconstitutional  
*Noonan's Notes Blog*, March 3, 2022
- New Audit Guidelines in New York: A Change to the 11-Month Rule  
*Noonan's Notes Blog*, January 14, 2022
- To Give Or Not To Give, That Is The Question: New York State's Rules on Charitable Giving and Domicile Determination  
*Noonan's Notes Blog*, November 18, 2021
- Courts Ruled on the SALT Cap Litigation  
*Noonan's Notes Blog*, October 6, 2021

## **Professional Affiliations**

- Bar Association of Erie County
- New York State Bar Association
- California Lawyers Association

## **Community & Pro Bono**

- Board Member, *Hallwalls Contemporary Arts Center*