



LESUE R. KELLOGG

Partner, Business Tax Practice Leader

lkellogg@hodgsonruss.com

716.848.1468

Leslie practices in a wide range of U.S. and international tax areas. She counsels clients on advantageous business structures for tax and estate planning purposes. Leslie has a particular focus on helping high-net-worth families manage estate planning goals in multiple jurisdictions. Her practice often focuses on cross-border matters, including structuring considerations in purchasing U.S. real estate, business expansion into the United States, tax considerations in private and public offerings, and the application of the U.S. anti-deferral regimes. She also regularly counsels clients on U.S. tax compliance matters as well as the ramifications of relinquishment of U.S. citizenship or lawful permanent ("green card") status.

Leslie's clients include business owners and investors, high-net-worth individuals and privately held businesses.

Leslie is the co-author of Canadian Companion to 1040 Preparation and Planning Guide, a CCH publication. She is a frequent speaker across Canada on U.S. tax law, especially in the cross-border context.

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

Honors

- Phi Delta Phi
- Callahan & Company Award for excellence in tax law
- Buffalo Business First's 40 Under Forty Award
- Former head note and comment editor, Buffalo Law Review

140 Pearl Street

Toronto

Practice restricted to U.S. law 22 Adelaide Street West, Suite 2050 Toronto, ON M5H 4E3 416.595.5100

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

Practices & Industries

Canada-U.S. Cross-Border

Trusts & Estates

International Trusts & Estates

International-U.S. Cross-Border

Europe-U.S. Cross-Border

Business Tax

International Tax

Mergers & Acquisitions

Tax Residency

Admissions

New York

www.hodgsonruss.com



LESLIE R. KELLOGG

In the News

How Cross-Border Clients Can Utilize the U.S. Gift Tax Lifetime Exemption Before Rules Change

The Globe and Mail, October 24, 2023

New Developments in Opportunity Zone Investing Buffalo Business First, July 1, 2019

New Developments in Opportunity Zone Investing *Albany Business Review*, June 24, 2019

Buffalo Business First - Thought Leaders: Tax Reform Buffalo Business First, January 18, 2019

Buffalo Business First - Thought Leaders: Tax Reform Buffalo Business First, January 26, 2018

U.S. Client Want to Renounce Citizenship? Offer These Tips Advisor.ca, June 22, 2015

Tax Differences Could Make or Break Your Cross-Border Expansion Canadian Manufacturing, December 23, 2013

Thousands of Canadians Face IRS Scrutiny at Border CanWest News Service, October 15, 2007

Leslie R Kellogg Among *Business First*'s 40 Under Forty November 15, 2006

Publications

IRS Extends 2020 Individual Income Tax Return Filing and Tax Payment Deadline from April 15 to May 17, 2021

Hodgson Russ Federal-International Tax Alert, March 18, 2021

Congress Authorizes Deductions for Qualifying Expenses Paid with PPP Forgivable Loan Proceeds

Hodgson Russ Federal-International Tax Alert, December 28, 2020

Consolidated Appropriations Act Expands Employee Retention Credit Hodgson Russ Federal-International Tax Alert, December 28, 2020 U.S. Tax Court

Education

Denison University, B.A.

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



LESLIE R. KELLOGG

IRS Clarifies Interaction Between Paycheck Protection Program and Employee Retention Tax Credit in M&A Deals Hodgson Russ Federal-International Tax Alert, November 19, 2020

IRS Clarifies Delayed PPP Forgiveness Filing Will Not Enhance Deduction Availability Position Hodgson Russ Federal-International Tax Alert, November 19, 2020

U.S. Election Update: Are Changes to the Estate and Gift Tax Coming? Hodgson Russ Trusts & Estates Alert, November 11, 2020

Remote Notarization and Witnessing Extended in New York Hodgson Russ Trusts & Estates Alert, July 21, 2020

IRS Issues Additional Guidance on Employee Retention Tax Credit; Consistency with Congressional Intent Again Questioned

Hodgson Russ Federal-International Tax Alert, May 5, 2020

IRS Denies Deductions for Expenses Paid with Forgiven PPP Loans Hodgson Russ Federal-International Tax Alert, May 1, 2020

IRS Announces Pandemic Relief for U.S./Foreign Residency Determinations Hodgson Russ International Tax Alert, April 22, 2020

Presentations & Events

STEP Canada's "Canada/US Cross-Border Estate Planning" Course March 6, 2023

Life Insurance Planning for Clients with U.S. Family Members TD Wealth and Canada Life, April 6, 2022

US Expat Tax: Year-End Update
DJH International Tax, November 17, 2021

Talkin' Tax: Tax Proposals in President Biden's Fiscal Year 2022 Budget June 29, 2021

Ownership of Vacation Property Across the Border Financial Planning Counselors of Western New York, May 19, 2021

Canada Practice Webinar Series November 17, December 1 & 15, January 5 & 19

Cross-Border Tax Planning and Working with a Global Family Canada Life, September 23, 2020



LESLIE R. KELLOGG

Hodgson Russ/FAE COVID-19 Webinar Series Foundation for Accounting Education: An Affiliate of the NYSSCPA, April 1 & 2, 2020

2020 US Expat Tax & Finance Conference Toronto, Ontario Canada, January 30, 2020

New Developments in Opportunity Zone Investing The Desmond Hotel Albany, Albany, NY, June 26, 2019

Professional Affiliations

- Immediate Past President, Financial Planning Counselors of Western New York
- New York State Bar Association
- Bar Association of Erie County
- National Association of Women Lawyers
- Society of Trust and Estate Practitioners (STEP)

Community & Pro Bono

- Community Foundation for Greater Buffalo professional advisory council
- Denison Alumni Recruiting Team
- Past president, CMH Counseling
- Past member, Jog for the Jake board of directors (which benefits the Jacobs Neurological Institute)
- Past member, Elmwood Franklin School board of trustees
- Board of Directors of the Financial Planning Counselors of WNY
- Attorney Volunteer, Say Yes Legal Clinics in Buffalo Public Schools