LESLIE R. KELLOGG

Partner, Business Tax Practice Leader

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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*

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Suite 100
Buffalo, NY 14202

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Practice restricted to U.S. law
22 Adelaide Street West, Suite 2050
Toronto, ON M5H 4E3
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New York City
605 Third Avenue
Suite 2300
New York City, NY 10158
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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

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

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

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