



## CAROL A. FITZSIMMONS

Partner, Co-Chair of the Firm, International Tax  
Practice Leader

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716.848.1477

Carol is a leader in the firm's General & International Tax Practice and its U.S. - Canada Practice. She is particularly focused on providing U.S. tax counsel to clients with cross border business and personal tax issues, including public and private company tax matters and income, gift, and estate tax planning for high-net-worth individuals and their families. Carol advises public and private companies on the U.S. tax aspects of international transactions, including mergers and acquisitions; U.S. tax disclosures in securities documents and private placements; effective tax structuring for U.S. business operations; and tax considerations in U.S. business, portfolio, and real estate investments. Carol's work with high-net-worth clients includes planning for U.S. income tax issues under the controlled foreign corporation (CFC), passive foreign investment (PFIC) and foreign trust rules; advising on U.S. tax - effective estate planning for multinational families; and providing guidance on U.S. tax residency and citizenship matters.

Carol is a frequent speaker on U.S. tax law, particularly as it affects Canadian businesses and individuals. She has received numerous accolades for her work including listings in "Best Lawyers in America" (*Best Lawyers/U.S. News & World Report*) for Tax Law.

Carol is currently serving as Co-Chair of the Firm and has frequently served on the Hodgson Russ Board of Directors and numerous Firm committees.

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

### Honors

- Listed, *Best Lawyers in America* (Tax Law) 2014 - 2024

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

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

### Practices & Industries

Canada-U.S. Cross-Border  
International Tax  
Trusts & Estates  
Business Tax  
Cannabis & Hemp  
International Trusts & Estates  
International-U.S. Cross-Border  
Mergers & Acquisitions

### Admissions

New York  
U.S. Tax Court

### Education

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

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## **In the News**

Fifty-Five Hodgson Russ Attorneys Named to *Best Lawyers* 2014  
August 28, 2013

Watch: Carol A. Fitzsimmons Discusses U.S. Estate Tax Law on CBC's 'The Lang & O'Leary Exchange'  
June 2, 2011

## **Press Releases**

Carol A. Fitzsimmons, John J. Zak Named Co-Chairs of Hodgson Russ LLP  
February 5, 2024

83 Hodgson Russ LLP Attorneys Ranked in 2024 Edition of *Best Lawyers in America*  
August 17, 2023

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

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

55 Hodgson Russ Attorneys Ranked in 2021 *Best Lawyers in America*  
*Hodgson Russ Press Release*, August 20, 2020

52 Hodgson Russ Attorneys Named to Various *Best Lawyers* Listings  
*Hodgson Russ Press Release*, August 20, 2019

48 Hodgson Russ Attorneys Named to Various *Best Lawyers* Listings  
*Press Release*, August 15, 2018

Fifty-two Hodgson Russ Attorneys Named to 2018 *Best Lawyers* Listing, Five Included in "Lawyer of the Year" Categories  
*Press Release*, August 15, 2017

2017 *Best Lawyers* Names Fifty-four Hodgson Russ Attorneys From Multiple Offices  
*Hodgson Russ Press Release*, August 18, 2016

Fifty-Five Hodgson Russ Attorneys Named to *Best Lawyers* 2016, Five Honored as Buffalo 'Lawyers of the Year'  
*Press Release*, August 17, 2015

## **Publications**

NYS Facing First Lawsuit Over Retail Cannabis Dispensary Licensing Process  
*Hodgson Russ Cannabis & Hemp Alert*, October 19, 2022

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New York Releases Proposed Regulations for Packaging/Labeling and Marketing/Advertising Adult-Use Cannabis Products  
*Hodgson Russ Cannabis and Hemp Alert* , July 7, 2022

New York Governor Pledges \$200M to Boost Social Equity Efforts as Part of Adult-Use Cannabis Legalization  
*Hodgson Russ Cannabis & Hemp Alert*, February 2, 2022

Recent Litigation Trends Highlight the Importance of Wage & Hour Compliance for Tipped Employees in Cannabis Retail Setting  
*Hodgson Russ Cannabis & Hemp and Labor & Employment Alert*, November 4, 2021

Cannabis Control Board Serious About Shutting Down Illegal Sales  
*Hodgson Russ Cannabis & Hemp Alert*, October 26, 2021

New York State's Adult-Use Cannabis Program Finally Underway with Agency Appointments  
*Hodgson Russ Cannabis & Hemp Alert*, September 2, 2021

New York Issues Updated Cannabinoid Hemp Regulations  
*Hodgson Russ Hemp & Medical Cannabis Alert*, May 25, 2021

Official Bill Released: Governor Cuomo and Legislative Leaders Announce Long-Awaited Agreement to Legalize Recreational Cannabis in New York  
*Hodgson Russ Hemp and Medical Cannabis Alert*, March 29, 2021

Hemp and CBD Sellers Beware: Vapes Soon Subject to Significant Restrictions on Sales and Shipping  
*Hodgson Russ Hemp and Medical Cannabis Alert*, March 23, 2021

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

## **Presentations & Events**

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

Update on Cross-Border Tax Planning  
STEP Canada, November 19, 2020

Senior Estates and Trusts Practitioners' Forum  
Cambridge, ON, October 14-16, 2018

Society of Trust and Estate Practitioners Canada's 20th National Conference  
Metro Toronto Convention Centre, May 28-29, 2018

Canadian Tax Foundation, Estate Planning and Trusts  
Montreal, QC, April 4, 2018

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Estate Planning and Trusts

Technical Seminar and Live Webcast

Canadian Tax Foundation, 1250 Rene-Levesque West, Montreal, QC, Canada, April 4, 2018

Society of Trust and Estate Practitioners, US Update

Ottawa, ON, October 25, 2017

Society of Trust and Estate Practitioners Forum

October 1, 2016

Society of Trust and Estate Practitioners National Seminar

June 1, 2016

Canadian Tax Foundation, Ontario Tax Conference

October 1, 2015