

# NEW YORK CITY BAR SEMINAR: WHEN HAVING A HOME IN NEW YORK BECOMES A CIVIL & CRIMINAL TAX LIABILITY

**Seminar**  
New York, NY  
March 5, 2009

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New York City Bar  
42 West 44th Street, New York, NY 10036  
6 - 8:30 p.m.

State and local tax authorities in New York have stepped up their civil and criminal enforcement against those who fail to file tax returns and pay taxes as residents of New York State and City. This program will provide the nuts and bolts of New York's laws on residency, including both its statutory residency and domicile rules, before moving to an interactive fact pattern that will address the handling of a civil audit involving a client who fails to pay residency tax, which spirals into a criminal investigation. Learn about New York's new regulations and how to advise clients in situations that involve individuals moving into New York, including employers with temporary New York work assignments, as well as advising clients with outbound issues, such as those who may have second residences out-of-state or spouses who spend longer periods of time in New York. The program will provide you with ideas on preventive planning and strategic negotiation.

## **Attorneys**

Michelle Merola

## **Practices & Industries**

Tax Investigations & Defense