

## 2023 FLORIDA RESIDENCY SERIES

### Seminar

Palm Beach, Boca Raton, Miami, Sarasota, Naples, Florida  
January 26, 2023 - February 24, 2023  
Event Sponsor: Hodgson Russ LLP

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Palm Beach, Boca Raton, Miami, Sarasota, Naples, Florida

**Who Should Attend:** Individuals with dual residences, non-Florida residents, in-house tax counsel, accountants, tax managers, financial planners, insurance executives, high-net-worth individuals.

### PALM BEACH

PGA National Resort  
Thursday, January 26, 2023  
3:00 - 5:00 p.m., Registration at 2:30 p.m.  
400 Avenue of the Champions, Palm Beach Gardens, FL 33418

### BOCA RATON

Boca Raton Marriott  
Friday, January 27, 2023  
9:00 - 11:00 a.m., Registration at 8:30 a.m.  
5150 Town Center Cir, Boca Raton, FL 33486

### MIAMI

The Ritz-Carlton, Coconut Grove  
Thursday, February 9, 2023  
9:00 - 11:00 a.m., Registration at 8:30 a.m.  
3300 Southwest Twenty-Seventh Avenue, Miami, FL 33133

### SARASOTA

Art Ovation Hotel  
Thursday, February 23, 2023  
3:00 - 5:00 p.m., Registration at 2:30 p.m.  
1255 N. Palm Avenue, Sarasota, FL 34236

### NAPLES

Naples Bay Resort and Marina  
Friday, February 24, 2023  
9:00 - 11:00 a.m., Registration at 8:30 a.m.

### Attorneys

Paul Baldwin Jr.  
Katherine Cauley  
Ariele Doolittle  
Joseph Endres  
Daniel Kelly  
Mark Klein  
Timothy Noonan  
K. Craig Reilly  
Andrew Wright

### Practices & Industries

Tax

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1500 Fifth Avenue South, Naples, FL 34102

### **About the Event**

Our speakers will provide latest information about compliance with state residency rules, which many have learned about the hard way. With good intentions, they did all the things they thought they needed to do in order to take up residency outside of their old state: they filed affidavits of domicile in the new state, registered their automobiles, obtained new driver's licenses, and registered to vote.

Unfortunately, most people aren't aware that a residency determination is based on more than mere declarations or physical presence in the state. In a residency case, the burden of proof is on the taxpayer. Even after you've moved out of one state, if you maintain living quarters in that state and visit from time to time, you may still be considered a resident of that state for tax purposes.

Are you thinking about moving to a new state? Have you already moved but retain significant connections with your prior state? If so, you may be a prime target for an audit. As the best offense is a good defense, this seminar may be right for you.

While primary emphasis will be on New York State's approach to a residency issues, the concepts to be discussed are applicable throughout the United States.

This seminar will provide you with information that may help you protect your assets and avoid pitfalls when moving out of a state or maintaining dual residences:

- How to Establish Residency in Florida for Tax Purposes
- New Residency and Nonresident Allocation Issues
- The Residency Audit Process
- Proactive Preparation for Nonresident Audits
- How a Florida Move will Impact Your Estate
- Florida Homestead Rules
- Protecting Your Assets and Trying to Reduce Tax on Transfers to Your Family

This seminar will also provide information on residency law for:

- Individuals With Dual Residences
- Non-Florida Residents
- In-House Tax Counsel
- Accountants and Tax Managers
- Financial Planners

## 2023 FLORIDA RESIDENCY SERIES

- High-Net-Worth Individuals

*All seminars are complimentary. Space is limited. Facilities are wheelchair accessible.*

### Speakers

Mark S. Klein has extensive federal, multistate, state, and local tax experience and is chair of the State and Local Taxation Section of the ACE Accounting Society. Mark is editor of *New York Tax Highlights*; contributing editor of CCH's *Guidebook to New York Taxes*, and co-authored CCH's *New York Residency and Allocation Audit Handbook*, CCH's *New York Sales and Use Tax Answer Book* and NYSBA's *Contesting New York Tax Assessments*. Mark is the Chairman of the Firm. He is admitted in New York (1983), Florida (1983), and before the U.S. Supreme Court.

Craig Reilly advises clients on all aspects of state and local tax from planning and compliance to controversy and litigation. He represents clients in disputes with the New York State Department of Taxation and Finance, New York City Department of Finance, and New Jersey Division of Taxation, and is experienced in handling sales tax, corporate franchise tax, personal income tax, and residency audits. Craig spends significant time counseling businesses and individuals in the financial services sector on various multistate tax planning topics, including residency planning, income apportionment and allocation, state and city entity level taxes, and entity restructuring. Craig is admitted in New York (2013) and New Jersey (2013) only.\*

Joseph N. Endres counsels clients on a wide range of state and local taxation issues and represents taxpayers in disputes with the New York State Department of Taxation and Finance as well as the New York City Department of Finance. Joe's practice focuses on personal income tax and residency matters, sales and use tax issues in the technology industry (software as a service, cloud computing, digital products, etc.), tax-based incentive programs and abandoned property issues for businesses. Joe is admitted in New York (2006) and New Jersey (2019).

Daniel P. Kelly focuses on state and local tax matters and regularly advises individuals and businesses on different aspects of New York State and New York City personal income tax, sales and use tax, corporate franchise tax, and several other lesser-known taxes. While focused on tax matters, Dan often counsels clients on a wide variety of legal matters, teaming up with his colleagues in different disciplines to deliver creative, pragmatic and efficient solutions. Dan is admitted in New York (2013), Florida (2013), and California (2021).

Timothy P. Noonan is the Firm's New York State Residency Practice leader. He has handled numerous residency cases in New York over the past decade, including a 2014 win in New York's highest court. Tim co-authored the 2018 edition of the CCH Residency and Allocation Audit Handbook, and is often quoted by media outlets, including the Wall Street Journal, New York Times, and Forbes, on residency and other state tax issues. He is the author of "Noonan's Notes," a regular column in Tax Analysts' State Tax Notes. Tim is admitted in New York (2000) and Connecticut (2017).

Paul A. Baldwin, Jr. is a Florida board-certified wills, trusts, and estates lawyer based in our Palm Beach office with over 30 years of experience counseling high-net-worth individuals on estate planning, probate, trust administration, and estate and gift taxes. He served as senior vice president and wealth planner at Citi Private Bank in West Palm Beach, which was preceded by a position as a senior vice president and senior financial planner at Wells Fargo Private Bank in Ft. Lauderdale. Paul is admitted in Florida (1983).

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Andrew W. Wright manages many different types of tax matters before the New York State Department of Taxation and Finance and New York City Department of Finance from audit through appeal, with a particular focus on New York residency audits. Andrew handles personal income tax, sales tax and corporate franchise tax matters, including successful appeals regarding qualification for Empire Zone tax credits. Andrew is admitted in New York (2011).

Katherine E. Cauley is the firm's Tax Practice area leader, and head of the T&E and Private Wealth planning groups. She concentrates her practice in all aspects of U.S. and Canada/U.S. cross-border tax and estate planning and administration; wealth preservation, private foundations and charitable giving; trust administration; and business succession planning. She is a past contributor to *Canadian Tax Highlights*, co-authored "Broadening New York's Decanting Statue" for *New York Law Journal*, co-authored *Taxation of Distributions From Qualified Plans*, and speaks regularly on estates and trusts issues. Kathy is admitted in New York (2000).

Ariele R. Doolittle focuses her practice on state and local tax matters, including civil and criminal tax controversies with an emphasis on New York State tax litigation. Her experience includes personal income, franchise, sales and use, and fuel taxes. Ariele has successfully represented clients before state agencies and in state and federal court actions and appeals. She also advises clients on tax planning, residency planning, and other administrative law matters. Ariele is admitted in New York (2014).

This course qualifies for technical CPE credit for Florida CPAs under Florida Department of Business & Professional Regulation, provider #0002615; is approved by the CFP Board for 2 hours continuing education credit, provider #3503; is approved by The Florida Bar for 2 hours of general CLER credit; New York State 2 hours of CPE and CLE credit available.

If you have questions, contact us at [hrsocia@hodgsonruss.com](mailto:hrsocia@hodgsonruss.com).