

STATES YOU SHOULDN'T BE CAUGHT DEAD IN

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State & Local Tax

Hodgson Russ tax attorney Mark S. Klein is quoted in "States You Shouldn't Be Caught Dead In," published in the October 26 issue of the *Wall Street Journal*. The article discusses growing state estate and inheritances taxes and how individuals and their financial and legal advisors are handling the issue.

One strategy individuals use to avoid the high estate taxes of their home state is to establish domicile in a state with no estate tax, like Florida. The article points out, however, that states are "quick to challenge those who they think haven't really left," and notes that Mark scours social media and press mentions of clients who are giving up New York domicile to ensure their online presence doesn't suggest they are spending too much time in New York.

"State-tax auditors look at Facebook too, and I don't want them to see my client in an 'I Heart NY' t-shirt," Mark says in the article.

Individuals with online subscriptions to the *Wall Street Journal* can read the full article here.

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