

NOONAN'S NOTES MARCH 2019 ROUNDUP

Noonan's Notes Blog
April 5, 2019

Attorneys

Timothy Noonan

1. State Tax Notes

As part of his service on the advisory board of State Tax Notes, Tim authored a short piece in *State Tax Notes* about the impact of GILTI for state tax purposes:

Should States Embrace GILTI?(March 18, 2019)

2. Law 360's NY Tax Minutes

Tim and fellow tax attorney Craig Reilly authored this article for their *Law360* column:

NY Tax Minutes: Amazon, Congestion Pricing, GILTI Guidance (March 4, 2019)

3. Recent Noonan's Notes Blogs:

These entries were posted to the blog during the month of March 2019:

- New York's SALT "Workarounds" Not Really Working (March 25, 2019)
- Mismatch for Decoupling in New York: Trusts and Estates Not Covered! (March 18, 2019)
- New York's Potential New Pied-a-terre Tax and Expanded Real Estate Transfer Tax: Nuts and Bolts of the Proposed Law (March 15, 2019)
- Online Marketplaces Must Now Collect Sales Tax in New York State (March 11, 2019)
- NY Tax Minutes: Amazon, Congestion Pricing, GILTI Guidance (March 4, 2019)

4. In the News:

Tim was quoted in an article published in *Tax Notes* on the efforts of the state of Minnesota to levy a potential tax on mutual funds services. *Minnesota Bill Would Expand Mutual Fund Services Tax*

Tim was quoted in the *New York Times* about the "Teddy Bear Test" as it involves a state tax audit. *The Teddy Bear Test, and Other Ways to Pass a State Tax Audit*

Accounting Web quoted Tim in an article about low-tax states. *5 Things to Keep in Mind about Low-Tax States*

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Tim was quoted in *State Tax Notes* and *Law360* regarding the *Edelman* and *Chamberlain* tax credit appeal cases. New York High Court Rejects Challenge to Credit Denial and NY High Court Nixes Designer Edelman's Double-Tax Credit Appeal

