

EMPIRE ZONE STRIKES BACK: A NEW HOPE IN AN APPORTIONMENT BATTLE

Tax Notes State
March 4, 2024

Timothy P. Noonan and Joseph F. Tantillo co-authored a *Noonan's Notes* article published on the cover of *Tax Notes State* titled, "Empire Zone Strikes Back: A New Hope in an Apportionment Battle." In this installment, the authors discuss the *Matter of Schreiber* and how the court's analysis could have an impact on the tax department's enforcement efforts in a different area, dealing with sales of partnership interests by nonresident taxpayers.

[Click here to read the full article.](#)

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