

ONE 10-YEAR STEP FOR THE COLUMN, ONE 25-YEAR LEAP FOR THE MAGAZINE

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Attorneys

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Congratulations to *State Tax Notes* on 25 great years! I am certain that this magazine has been a valued resource for accountants, lawyers, and other practitioners over the past quarter-century. But if we can get personal for a moment, I owe a great debt of gratitude to *State Tax Notes* for all that it has meant to my career, as well as my own development as a lawyer. In fact, over the past 10 years, I have written approximately 90 articles for this magazine, grown my practice exponentially and, if you are keeping track at home, added another six kids to the Noonan roster¹. So in this edition of my column, instead of regaling you with my latest adventures with state tax auditors, I'd like to talk about the adventure that has been Noonan's Notes over the past 10 years.

It all started with a call from then-editor Carol Douglas, who wondered if I would be interested in writing a monthly column. My first question was: "Did you dial the right number?" The next: "Did you say every month?" I had just made partner at Hodgson Russ and was worried about the new responsibilities of that role. But my partner and mentor Paul Comeau gave me practical and succinct advice: "Are you nuts? Of course you are doing this." And when Carol suggested coming up with a catchy title — new to the publication at the time—I turned to Paul's marketing savvy for advice. SALT Corner? Too boring. Tax Talk? Same. Hodgson Homily? Needed something a bit more secular. Tim's Takes? Getting warmer. And then finally, Noonan's Notes.

For my first piece in 2007, I went with what I knew² in "Litigating a New York Case From Start to Finish," a step-by-step walk-through of the New York tax audit and appeals process. After that, the topics ran the gamut. Over the past 10 years, I've written 30 articles on state income taxes; 20 on sales taxes; 19 on corporate taxes; and 18 on practice and procedure and other issues. Bringing things full circle, earlier this year I did a four-part series with Ariele Doolittle on litigating a New York tax case, outlining new issues and many details surrounding how a tax case goes from start to finish.

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Through all the articles, I've learned a few things:

- People appreciate humor. Let's face it, some of this stuff can be pretty dry. Most of the comments I get aren't along the lines of: "Wow, Tim, that was really insightful." (Of course, I do hope my stuff is insightful.) No, most comments are along the lines of: "Thanks for making this stuff funny and interesting."
- There is never a shortage of topics. When I first took on this task, I thought I would run out of things to say after four or five months. But as readers know, there's always stuff going on in the state tax world. I'm always amazed by the breadth and depth of the issues covered in this magazine, and I've never been at a loss for words.
- I've learned to be careful about what I say. Indeed, it didn't take me long to realize that the New York State Department of Taxation and Finance — as well as other state revenue departments — subscribe. I remember jumping on a conference call with auditors in North Carolina many years ago, feeling like a carpetbagger from New York. But right away one of the auditors said, "Hey, you're that Noonan's Notes guy from the magazine." So I've learned to be careful. Somewhere, a tax department is listening.
- Further to that point, it's pretty funny to have something you said in an article cited against you later by a tax auditor. This has happened a few times in audits, and even once in a footnote in a brief submitted by the New York tax department to the Division of Tax Appeals. Thankfully, I was able to respectfully point out that the auditors simply misunderstood what I said.
- Finally, and not to get all sentimental, but I've also learned that it takes a lot of people to put something like this together. Most of my columns are co-written by one of my great Hodgson Russ colleagues, making it a little more like Hodgson Homily than just Noonan's Notes. But hey, Noonan's Notes just rolls off the tongue a little better.

So again, congratulations to *State Tax Notes* on 25 great years. And since I'm never going to be able to retire anyway, I hope to remain a part of this publication for the next 25 years.

1 Up to 12 now.

2 Timothy P. Noonan, "Litigating a New York Case From Start to Finish," *State Tax Notes*, Feb. 19, 2007, p. 487.

