



www.hodgsonruss.com

The Guaranty Building
140 Pearl Street
Suite 100
Buffalo, NY 14202-4040
716.856.4000
Fax. 716.849.0349

1540 Broadway, 24th Floor
New York, NY 10036
212.751.4300
Fax. 212.751.0928



Timothy P. Noonan
Direct tel: 716.848.1265
tnoonan@hodgsonruss.com

Partner
State & Local Tax Practice Group
Tax Dispute Resolution Practice Group
Buffalo and New York Offices

Areas of Practice: State and local tax law, with a focus on handling New York State and City tax litigation and controversy work.

Presentations/Articles: Mr. Noonan lectures frequently on New York State and multistate tax matters. He is the author of a monthly column in *State Tax Notes*, a national multistate tax publication, entitled "Noonan's Notes on Tax Practice." He also is a contributor to Lexis.com's Tax Center, the general editor of *LexisNexis Tax Practice Insights: New York* (2009 edition), and a co-author of *New York Sales and Use Tax Answer Book* (published by CCH). In February 2011, Mr. Noonan was featured in a front-page *New York Times* story on residency issues.

Recent "Noonan's Notes" articles include "Information Services: Taxation by Administrative Fiat in NY," October 4, 2010; "Hotels Win Big on Taxation of Loyalty Programs," March 29, 2010; "More Battles in New York's Empire Zones," July 19, 2010; "Multistate Withholding Tax: The Next Big issue in State Tax Practice," June 21, 2010; "New York Issues New Nonresident Audit Guidelines," May 10, 2010; "The Continuing Saga of Unlimited Liability Companies in New York," April 12, 2010; "The Nuts and Bolts of Sales Tax Issues for Exempt Organizations," Nov. 2, 2009; "Taxation of Internet-Based Software Sales," Mar. 9, 2009; and "The Nuts and Bolts of a Residency Audit," Dec. 23, 2008. In addition to his monthly *State Tax Notes* column, Mr. Noonan has authored numerous articles on state and local taxes, including "The Taxability of Software-Based Service Transactions," *Journal of Multistate Taxation and Incentives*, March/April 2010; "Navigating State Tax Issues," *North American Windpower*, July 2009; "New York Stock Option Rules Invalidated," *The Trusted Professional*, October 1, 2006; "New York's Revised Convenience Rule Provides Some Clarity and Continued Controversy," *Journal of Multistate Taxation*, August 2006; and "Residency Rules for Temporary Stays in New York," *State Tax Notes*, February 2005.

Reported Cases: *Tennessee Gas Pipeline Co. v. Urbach*, 96 N.Y.2d 124 (Court of Appeals, 2001); *Chatterjee v. Comm'r of Revenue Services*, 48 Conn. Sup. 28, 827 A.2d 801 (Ct. Sup. Ct. 2003) (admitted pro hac vice); *Matter of Laura Kaltenbacher-Ross*, Division of Tax Appeals, Administrative Law Judge Unit (May 2003); *Matter of General Electric*, Division of Tax Appeals, Administrative Law Judge Unit (June 2003); *Matter of Gregg and Stephanie Falberg*; Division of Tax Appeals, Administrative Law Judge Unit (Oct. 2003); *Matter of Oheka Management Corporation and Pamela and Gary Melius*, Division of Tax Appeals, Administrative Law Judge Unit (Nov. 2004); *Matter of Robert and Naomi Reiner*, Administrative Law Judge Unit (July 2006); *Matter of Premier National Bancorp*, Tax Appeals Tribunal (August 2007); *Matter of Hoffman Car Wash*, Tax Appeals Tribunal (Dec. 2008); *Matter of Xerox Corporation*, Administrative Law Judge Unit (April 2009); *Matter of Marriott International, et al.*, Tax Appeals Tribunal (Jan. 2010); *Matter of L&L Painting Co.*, Division of Tax Appeals, Administrative Law Judge Unit (March 2010); *Matter of EasyLink Services International*, Division of Tax Appeals, Administrative Law Judge Unit (Oct. 2010).

Honors/Awards: Mr. Noonan is listed in *Business First's Who's Who in Law*, 2009 edition (Tax). He also received the 2004 Burton Award for excellence in legal achievement for his co-authorship of "Executive Compensation and Employer Withholding," *Journal of Multistate Taxation*, August 2003.

Community Activities: Member, board of directors, Erie County Bar Foundation

Admitted to Practice: New York

Education:

B.A., magna cum laude, University at Buffalo, State University of New York
J.D., magna cum laude, University at Buffalo Law School, State University of New York