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Subject: New York's "Convenience of the Employer" Test Upheld
Date: March 30, 2005

To Our Clients and Friends:

Attached for your information is a copy of Matter of Thomas L. Huckaby v. New York State Division of Tax Appeals, Tax Appeals Tribunal, et al., New York Court of Appeals, March 29, 2005. The New York Court of Appeals recently held that New York's "convenience of the employer" test (i.e., a nonresident employee whose primary work location is in New York is not allowed to consider a day worked outside of New York for the convenience of the employee, as opposed to the necessity of the employer, as a day worked outside of New York) does not violate New York tax law.

If you have any questions regarding the case, please do not hesitate to contact me.

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