



## **Roger Cukras**

Partner

Corporate & Business

State & Local Tax (S.A.L.T)

212-907-9617

[rcukras@ingramllp.com](mailto:rcukras@ingramllp.com)

## **Profile:**

Roger Cukras focuses his practice on state and local taxation with a particular emphasis on New York State, New York City, New Jersey, Connecticut and California. Roger has assisted many businesses with state and local audits and has a respected reputation with state and local tax authorities. While most of the audit issues he handles are resolved with state and local tax authorities, he has instituted formal proceedings before tax tribunal administrative bodies and he has challenged tax assessments in state courts.

Roger has represented Global Crossing and MCI in conjunction with the state and local tax claims made in their bankruptcy proceedings. He also represents Fortune 500 companies, including manufacturers, transportation companies, telecommunications companies and airlines. Roger has assisted companies seeking tax benefits for expanding or relocating in New York and New Jersey. These benefits can be substantial and include sales tax exemptions, real property tax abatements and refundable corporate income tax credits.

Prior to joining Ingram, Roger was a partner at Shea & Gould where he led the tax department. He has been a frequent lecturer at NYU's Annual State and Local Taxation program, appearing as a panel member for "Ask the Experts Anything." This NYU program is one of the most widely attended state and local forums in the country.

## **Education:**

- B.A., Fordham University, cum laude
- L.L.B., Rutgers University, Law Review
- L.L.M. in Taxation, Temple University

## **Representative Matters**

- The jurisdiction of a state or city to tax businesses which are not physically located in that jurisdiction.
- The necessity of an out of state corporation to file combined returns with an affiliate which is in that state.

- Whether an individual is subject to state or local income taxes because he or she is a resident or a domiciliary in that jurisdiction.
- Acquisitions or mergers where one of the parties owns or rents real property in New York triggering the state (and city) transfer tax.
- Sales or acquisitions of business assets which would trigger state sales tax.
- Providing various types of services within a state – such as interior decorating, information or telecommunication services which may trigger sales taxes.
- Obtaining rulings from tax authorities interpreting state and city tax provisions.