



Kyle M. Brehm

OFFICER

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Services

Tax Disputes & Litigation

Business & Tax Planning

Tax

Kyle is a tax attorney with more than a decade of experience working with companies to resolve a broad spectrum of issues related to State and Local Tax matters.

Kyle is a State and Local Tax practitioner, focused on providing value to clients across a variety of industries: healthcare, financial services, construction, manufacturing and retail. He develops the tax departments with which he works, providing training sessions to clients and evaluating existing processes in order to recommend and design process improvements which utilize innovative technology. In addition to advising his clients, Kyle frequently serves as a speaker for several professional organizations on topics related to Indirect Tax and relevant technology.

Kyle assists clients by discovering opportunities for cash tax savings related to existing, revised and proposed state and federal legislation and administrative rulings. Kyle leverages these opportunities while completing refund reviews and defending clients against State audit activity. Kyle works diligently to provide clients with increasingly accurate sales tax compliance. He conducts nexus reviews, completes taxability research and automates the results of evaluations through varying software solutions. Kyle helps clients mitigate risk in the Indirect Tax space through the negotiation of Voluntary Disclosure Agreements, as well as conducting due diligence related to merger and acquisition activity.

Experience

Multistate Indirect Tax (sales/use and healthcare provider taxes)

- Refund Reviews
- Audit Defense
- Entity Restructuring/Planning
- Risk Mitigation
- Process Enhancements/Technology

Credentials

Education

- University of Minnesota – Carlson School of Management, MBA, 2009
- University of Minnesota Law School, J.D., 2009
- St. John's University, B.A., 2005

Admissions

- Minnesota, 2010

Civic & Professional

Professional Activities

- Institute for Professionals in Taxation Sales Tax Annual Conference, Committee Member, 2022
- Institute for Professionals in Taxation Sales Tax Symposium, Conference Chair, 2017
- Institute for Professionals in Taxation Sales Tax Symposium, Committee Member, 2014-2017
- Institute for Professionals in Taxation Advanced Sales and Use Tax Academy, Committee Member, 2012

Community

- eQuality—Pathways to Potential, Treasurer, 2018
- eQuality—Pathways to Potential, Board Member, 2012-2022

News

Firm News | 12.04.2019

Tax Disputes & Litigation Attorney Kyle Brehm Joins Fredrikson

Speaking Engagements

Event | 05.15.2024

Let's Talk About Tax—An Annual Sampler 2024

Event | 05.17.2023

Let's Talk About Tax—An Annual Sampler

Event | 05.25.2022

Let's Talk About Tax--An Annual Sampler

Event | 06.10.2021

State Tax: Multistate Legislative Session Review

Event | 02.03.2021

Taxing Decisions: A Preview of the Minnesota Legislative Session

Event | 09.15.2020

Looking to Sell? Pre-Sale Considerations and Strategies to Avoid State Tax Pitfalls

Event | 07.27.2020

How COVID-19 Is Forcing States and Taxpayers to Re-Sweep the Minefield

Event | 05.07.2020

Innovative Audit Challenges: Mitigating Revenue Department Assessment Strategies

Event | 04.30.2020

SALT Controversy Strategies from Audits through Litigation

Event | 04.16.2020

Responding to COVID-19: A Tax Administrator Panel Perspective

Legal Updates

Legal Update | 05.19.2020

May Brings Additional MinnesotaCare Tax Relief Measures

Legal Update | 04.13.2020

Additional MinnesotaCare Tax Relief for Businesses Impacted by COVID-19

Legal Update | 04.10.2020

Minnesota Expands Sales and Use Tax Relief for Specified Businesses

Legal Update | 03.23.2020

MinnesotaCare Tax Relief for Businesses Impacted by COVID-19

Legal Update | 03.19.2020

Sales and Use Tax Relief for Specified Minnesota Businesses

Publications & Presentations

Presenter, *Privileges, Kovel's, Settlements, and Ethics Rules: What You Don't Know CAN Hurt You (and Your Clients)*, Minnesota CLE Tax Institute, December 11, 2023

Presenter, *Ever-Changing Trends in Sales and Use Tax Compliance*, Paul J. Hartman State and Local Tax Forum, October 23, 2023

Presenter, *Tax Department as a Revenue Generator*, IPT Sales Tax Symposium, October 3, 2023

Presenter, *What Happens When the Pony Express Gets Ahold of Sharper Image Catalogues - An Exploration of Issues Facing Sellers and Purchasers of Direct Mail*, IPT Annual Conference, June 27, 2023

Presenter, *Sourcing for Sales and Income Tax: Trends, Similarities, and Differences*, ND CPA Society, June 20, 2023

Presenter, *Taxpayers Beware: The Perilous Landscape of State and Local Tax Nexus Standards*, Minnesota Society of CPAs Management & Business Adviser's Conference, June 14, 2023

Presenter, *Privileges, Kovels, Settlements, and Ethics Rules: What You Don't Know CAN Hurt You - and Your Clients*, MSBA Tax Section, May 18, 2023

Presenter, *Cause we are Living in a Material World and [Sales Tax Matters] - an M&A Case Study by the Numbers*, Let's Talk About Tax Annual Sampler, May 17, 2023

Presenter, *Indirect Litigation Update*, Minnesota TEI President's Seminar, April 27, 2023

Author, "Why Accountants Should Not Provide Legal Advice – The Importance of Privilege in Tax Disputes," *Business Record Iowa*, November 2022

Presenter, *Best Practices for Sales and Use Tax Audit Preparation*, Institute for Professional in Taxation State Tax Symposium, October 2-5, 2022

Co-Presenter (with Masha Yevzelman), *Sourcing for Sales and Income Tax: Trends, Similarities, and Differences*, Council on State Taxation Mid-West Regional State Tax Seminar, September 22, 2022

Co-Author, "Give Your Business a Sales Tax Check Up," *Fargo INC! Magazine*, July 2022

Co-Presenter, *Should I Let My Employees Work Remotely? State Income, Sales and Withholding Tax Nexus in a Post- Pandemic World*, Associated Corporate Counsel (ACC) Minnesota, March 30, 2022

Co-Presenter, *SALT in Mergers and Acquisitions*, 2021 Minnesota Tax Institute, December 13, 2021

Co-Presenter, *Economic Presence in Sales and Income Taxes*, COST 52nd Annual Meeting, October 18, 2021

Co-Presenter, *Developments in Taxation of SaaS and Information Services*, Institute for Professionals in Taxation Sales Tax Symposium, September 21, 2021

Co-Presenter, *Strategies for Managing the Virtual Audit Process*, Institute for Professionals in Taxation 2021 Reconnect Conference, July 29, 2021

Co-Presenter, *State Tax: Multistate Legislative Session Review*, Fredrikson & Byron and COST Webinar, June 10, 2021

Co-Presenter, *Monitoring and Complying with Marketplace Facilitation Law, Risk Mitigation and the Role of Automation*, 2020 Minnesota Tax Institute, December 14, 2020

Co-Presenter, *Looking to Sell? Pre-Sale Considerations and Strategies to Avoid State Tax Pitfalls*, Fredrikson & Byron Webinar, October 8, 2020

Co-Presenter, *How COVID-19 Is Forcing States and Taxpayers to Re-Sweep the Minefield*, Fredrikson & Byron Webinar, August 13, 2020

Co-Presenter, *Audit Defense: Innovative Challenges, Department Approaches Toward Assessments*, Institute for Professionals in Taxation Sales Tax Annual Conference, May 12, 2020

Co-Presenter, *SALT Controversy Strategies from Audits through Litigation*, The State Tax Webinar Series, hosted by Fredrikson & Byron and Minnesota Society of CPAs, April 30, 2020

Co-Presenter, *Responding to COVID-19: A Tax Administrator Panel Perspective*, The State Tax Webinar Series, hosted by Fredrikson & Byron and Minnesota Society of CPAs, April 16, 2020

Co-Presenter, *Who'll Stop the Rain? Best Practices in Coping with the Ever-Expanding Grid of Taxable Financial Services*, 2018 Institute for Professionals in Taxation Sales Tax Symposium

Co-Presenter, *Sales & Use Tax Update: National Trends & State Application*, 2017 ABA/IPT Advanced Sales and Use Tax Seminar

Co-Presenter, *Illegal or Just Frowned Upon? An Exploration of Black, White, and Gray Areas*, ABA/IPT Advanced Sales and Use Tax Seminar, 2017

Co-Presenter, *Bad Debts: How Contractual Terms and Sales Tax Intersect*, Institute for Professionals in Taxation Annual Conference, 2017

Speaker, *Administration, Litigation, and Legislation, Oh My! Ongoing and Emerging Issues within the Sale for Resale Exemption*, ABA/IPT Advanced Sales and Use Tax Seminar, 2016

Co-Presenter, *The Sales Tax Implications of Software as a Service*, Institute for Professionals in Taxation Annual Conference, 2016

Co-Presenter, *Potpourri*, ABA/IPT Advanced Sales and Use Tax Seminar, 2015

Blog Posts

Let's Talk About Tax | 12.06.2022

How to Undermine Your Tax Positions: Let's Talk About Privilege

Let's Talk About Tax | 03.03.2022

The Glory of Junk Mail

Let's Talk About Tax | 10.07.2021

A Call to Action Over the Minnesota Department's Proposed Rule on Audit Records

Let's Talk About Tax | 09.03.2021

When It Comes to Software, You Better Watch Your SaaS

Let's Talk About Tax | 06.10.2021

The Art of Racing in the Rain

Let's Talk About Tax | 05.12.2021

Tax Issues in Mergers & Acquisitions—A Roadmap