



Maria P. Eberle

Partner

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Related Legal Services

State & Local Tax

Tax

Tax Dispute Resolution

Tax Planning

Languages

English

Maria P. Eberle is a member of the Firm's Tax Group in New York, she serves as chair of the SALT subpractice group and also as a member of the North America Tax Practice Group Management Committee. She advises multinational companies on a full range of state and local tax matters, including tax controversy and litigation. Before joining Baker McKenzie, Ms. Eberle was a partner at an international law firm, where she concentrated on state and local tax matters. In addition, she was previously a manager of multistate tax services at a Big Four accounting firm where she advised individual and corporate clients on a variety of state and local tax issues. Ms. Eberle has also served as an adjunct professor of law at Quinnipiac University School of Law, where she taught a course on state and local tax.

In 2019 Maria was recognized by Law360 as a Rising Star in the field of Tax. Chambers USA has also named Maria as a Leading Lawyer (State and Local Tax: New York, 2019) and International Tax Review recognizes Maria in their annual Women in Tax Leaders Guide (2016-2019).

Practice focus

Ms. Eberle focuses her practice on various state and local tax matters, including corporate income/franchise tax, sales and use tax, and property tax. Maria advises businesses and individuals with state and local tax planning and all aspects of litigation matters, representing clients at all stages of state and local tax disputes including the audit, administrative appeal, state trial court, and state appellate and supreme court stages.

Representative clients, cases or matters

- Advises diverse US- and foreign-based multinationals on all aspects of state income/franchise, sales/use tax and real property transfer tax issues, including nexus, business/non-business income, sourcing considerations, unitary business principles and US Constitutional concepts.
- Represents clients in state tax controversies before courts and/or administrative tax tribunals throughout the US with a specific focus on New York State and New York City tax controversies.

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United States

- Advises individuals in planning and represents individuals in controversies with respect to state personal income tax issues, including residency determinations and domicile changes.

Publications, presentations and articles

Ms. Eberle is well recognized for her speeches throughout the country on a variety of state and local tax issues. Some recent speeches/topics include:

- "How Financial Corporations Impact Your Group," *New England SALT Forum*, Newton, MA, November 2015.
- "How to Handle State Tax Audits," *National Premium Tax Conference*, Reno, NV, November 2015.
- "Recent Trends in Combined Reporting and Apportionment," *NESTOA*, Mystic, CT, September 2015.
- "Navigating the Minefield of Intercompany Transactions," *TEI Tulsa Chapter*, Tulsa, OK, May 2015.
- "Apportionment and Market Sourcing Planning Opportunities," *TEI Dallas FW Tax School*, Dallas, TX, April 2015.
- "Navigating the Minefield of Intercompany Transactions," *TEI Midyear Conference*, Washington, DC., March 2015.
- "The Use & Abuse of Equitable Appointment," *Vanderbilt University Paul J. Hartman Tax Forum*, Nashville, TN, October 2014.
- "New York's Massive Tax Reform," *COST Annual Meeting*, Hollywood, FL, October 2014.

Ms. Eberle frequently publishes articles in a variety of professional publications. Some recent articles include:

- "New York Corporate Franchise Tax," *Checkpoint Catalyst*, September 2015.
- "Decoding Combination: What Is a Unitary Business," *State Tax Notes*, February 2015.
- "Demystifying the Sales Factor: Conduit Receipts," *State Tax Notes*, December 2014.
- "Demystifying the Sales Factor: Foreign Receipts," *State Tax Notes*, September 2014.
- "Demystifying the Sales Factor: Passthrough Receipts," *State Tax Notes*, July 2014.
- "New York's Revised Nonresident Audit Guidelines: A Tool For Taxpayers?," *State Tax Notes*, July 2014.

- "Demystifying the Sales Factor: Market-Based Sourcing," *State Tax Notes*, May 2014.
- "New York Residency - Does Any Part of a Day Really Count?" *Bloomberg BNA Weekly State Tax Report*, March 2014.
- "Demystifying the Sales Factor: Classifying Receipts," *State Tax Notes*, March 2014.
- "Demystifying the Sales Factor: Costs of Performance," *State Tax Notes*, January 2014.
- "The Transfer Tax Trap -- It's Real," *State Tax Notes*, September 2013.
- "Information Services: New York Takes a Hard Look at Soft Dollars," *State Tax Notes*, June and July 2013.
- "Nexus in a New York Minute: Advisory Opinion on Business Activities," *State Tax Notes*, May 2013.
- "Can You Take This to the Bank? State Taxation of Financial Institutions," *State Tax Notes*, March 2011.

Education and admission

Education

- New York University (Master of Law Taxation) (2009)
- Quinnipiac University School of Law (J.D.) (2006)
- New York University (B.A.) (2003)

Admission

- New York~United States (2007)
- Connecticut~United States (2006)