



Jeffrey A. Friedman

Partner
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Education

LL.M., *with distinction*,
Georgetown University Law
Center

J.D., *with high honors*,
University of Maryland
School of Law, Managing
Editor, *The Business Lawyer*
B.S., University of Maryland

Bar Admissions

District of Columbia
Maryland

Background

Honored as “Tax Lawyer of the Year” in 2011 by *State Tax Notes*, Jeff Friedman provides sophisticated state and local tax planning, strategic advice and advocacy to numerous Fortune 100 and industry-leading companies. His comprehensive practice includes state and local tax planning, compliance, legislation and policy, and litigation and controversy matters involving income, franchise, sales and use and property taxes. Jeff’s clients span a variety of industries, including e-commerce, energy, technology and telecommunications.

A recognized thought leader on state and local tax issues, Jeff works on high-profile and precedent-setting litigation and controversy matters across the country. These matters impact critical questions on nexus, apportionment, the Multistate Tax Compact and the equal protection, due process and commerce clauses of the United States Constitution. Jeff is also a well-respected advocate on issues of tax policy, including the taxation of digital economy transactions.

Prior to joining Eversheds Sutherland (US), Jeff was a partner in KPMG’s Washington national tax practice; served as an attorney-adviser in the U.S. Department of the Treasury’s Office of Tax Policy, where he assisted with the development of the U.S. government’s position on domestic and international electronic commerce tax issues; and served as vice president and counsel of the Committee (now Council) On State Taxation (COST).

Awards

- Recognized by *Law360* as “Tax MVP of the Year” (2014)
- *State Tax Notes* “Tax Lawyer of the Year” (2011)
- Recognized by *Chambers USA: Guide to Leading Business Lawyers* in the area of tax (2012-2021)
- Recognized by *The Legal 500 United States* as a “Leading Lawyer” in Tax – US Taxes: Contentious (2020-2021)

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- Recognized by *The Legal 500 United States* in the areas of U.S. taxes: contentious (**2011-2012, 2015, 2018-2021**); U.S. taxes: non-contentious (**2016, 2018-2021**); and international tax (**2017-2021**)

Professional Activities

- Fellow, American College of Tax Counsel
- Adjunct Professor, New York University School of Law
- Faculty Member, Council On State Taxation Income Tax School
- Faculty Member, Tax Executives Institute's State and Local Tax School

Articles

- ARPA Clawback Interim Rule — Despite Safe Harbor, States Fight On(June 14, 2021)
Tax Notes
- The Complexities of State Taxation of Digital Advertising (January 18, 2021)
Tax Notes
- Something Smells: Illinois Still Needs to Solve its Marketplace ROT Problem(November 12, 2020)
Bloomberg Tax
- The Year That Left Us SALT-y: Key State and Local Tax Developments in 2020(November 3, 2020)
Tax Executive
- Implementing a Successful Marketplace Collection Strategy(October 30, 2020)
Tax Notes
- California's Flawed Proposal to Expand False Claims Act to Tax(August 7, 2020)
Tax Notes
- Do. Not. Pay: The Risks of Refunds(July 13, 2020)
Tax Notes
- Dear States, Don't Take the GILTI Money(June 24, 2020)
Tax Notes
- US Trade Representative Launches Investigations of DSTs of Numerous Trading Partners(June 11, 2020)
Global Trade
- Md. Digital Ad Tax Likely To Share Fate With Wash. Bank Tax(May 18, 2020)
Law360

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- If Maryland's Digital Ad Tax Is Passed, Court Challenges Will Follow(April 29, 2020)
Law360
 - Heads I Win, Tails You Lose: Pennsylvania's Apportionment Flip-Flop(April 13, 2020)
Tax Notes
 - SALT Issues Arising From the COVID-19 Crisis(March 30, 2020)
Tax Notes
 - Maryland and New York Introduce Digital Advertising Tax Bills(March 30, 2020)
Tax Notes
 - Big Changes Proposed for Maryland Opportunity Zones(March 23, 2020)
Tax Notes
 - Help or Headache? Unpredictable Challenges to State Incentives(October 24, 2019)
Tax Notes
 - 4 State Responses To Opportunity Zones(June 24, 2019)
Law360
 - INSIGHT: Multistate Tax Commission considers alternative combined reporting statute, Public Law 86-272 guidance and post-Wayfair issues(May 3, 2019)
Bloomberg Tax
 - GILTI As Charged: Maryland's Latest Inhospitable Tax Stance(April 30, 2019)
Law360
 - 4 NY Corporate Tax Changes Businesses Should Know About(April 5, 2019)
Law360
 - Pinched in Maryland: Alternative Apportionment and Crab Cakes(March 18, 2019)
Tax Notes
 - The Votes Are In: State Responses to Federal Tax Reform(December 3, 2018)
Tax Executive
 - Non-tax lawyer's guide to the Tax Cuts and Jobs Act(Summer 2018)
Partnering Perspectives
 - State Tax After TCJA: Treatment Of International Income(May 8, 2018)
Law360
 - A Pinch of SALT: Implications of the MTC's Market-Based Sourcing Model Regulations(March 26, 2018)
State Tax Notes

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- **Waiting for the Other Shoe to Drop: State and Local Tax Implications of Federal Tax Reform – International Tax Provisions**(March 12, 2018)
Bloomberg Tax – Daily Tax Report: State
 - **A Pinch of SALT: Maryland’s Alternative Apportionment Violates Internal Consistency**(January 1, 2018)
State Tax Notes
 - **The Most Important State And Local Tax Cases Of 2017**(December 21, 2017)
Law360
 - **Pennsylvania NOL Cap Ruling Presents Taxpayer Challenges**(November 15, 2017)
Law360
 - **Developing Strategic Solutions to Multistate Tax Litigation**(May 1, 2017)
State Tax Notes

Presentations

- **Marketplace 101**(May 27, 2021)
Eversheds Sutherland
- **Recent Nationwide SALT Developments**(May 26, 2021)
North Carolina Bar Association Tax Section
- **State Tax Information Reporting and Disclosure Requirements**(May 18, 2021)
TEI Denver SALT webcast
- **SALT Litigation Update**(May 18, 2021)
TEI Denver SALT webcast
- **State Tax Information Reporting and Disclosure Requirements**(April 20, 2021)
TEI Seattle webcast series
- **California Update for Non-California based Businesses**(April 13, 2021)
TEI Seattle webcast series
- **Legislation Can Be Taxing**(April 13, 2021)
TEI Seattle webcast series
- **2021 Marketplace Legislation Update**(April 8, 2021)
Eversheds Sutherland
- **SALT Update and Combined Reporting**(April 6, 2021)
TEI Seattle webcast series

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- No-FAIR: Tax Injunction Act Reform(April 6, 2021)
TEI Seattle webcast series
 - Lessons From Your COVID-19 Playbook - Preparing for Future Disruptions(March 24, 2021)
TEI Midyear Conference
 - TEI's 71st Midyear Conference(March 22 – 25, 2021)
 - SALT Update and Combined Reporting(March 18, 2021)
TEI Richmond
 - TEI Richmond Chapter – SALT Session(March 18, 2021)
 - Digital Advertising Tax Initiatives & the Continued Interest in Gross Receipts Taxes (February 24, 2021)
COST 2021 Sales & Transaction Tax Webinar
 - Managing Growing Multistate Tax Talent in Work-From-Home Environments(February 4, 2021)
National Multistate Tax Symposium
 - 2021 Marketplace Legislation Update(January 28, 2021)
Eversheds Sutherland
 - Eversheds Sutherland presents at the TEI New York Chapter's 57th Annual Tax Symposium(December 9, 2020)
Tax Executives Institute New York Chapter
 - TEI's 75th Annual Conference(October 26-28, 2020)
 - SALT issues related to worker classification and telework(September 10, 2020)
Eversheds Sutherland
 - Cloudy Taxation: If taxable, where and how?(September 1, 2020)
TEI
 - E-Commerce Sales Tax Considerations(August 24, 2020)
TEI
 - Walmart Wins - Discussion of the Louisiana Supreme Court's decision and other marketplace updates (June 29, 2020)
IBM
 - What's Next? Sales & Use Tax Update(June 17, 2020)
TEI
 - In Other News... Non-COVID-19 Related Direct Tax Updates(June 16, 2020)
TEI

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- SALT Litigation Update (June 11, 2020)
TEI
 - E-Commerce Sales Tax Considerations(May 12, 2020)
TEI
 - International, Federal and State Approaches to the Challenges of the Digital Economy and Taxing Global Income(April 29, 2020)
COST
 - Say WAt? The Latest from the Evergreen State’s DOR(February 21, 2020)
UW-TEI Tax Seminar
 - Feelin Salty? State and Local Tax Controversy Update(February 21, 2020)
UW-TEI Tax Seminar
 - Trends in the Corporate Tax Function: Looking Ahead(January 30, 2020)
Florida Bar 16th Annual National Multistate Tax Symposium
 - Review and Preview of Federal Constitutional Issues(December 16, 2019)
NYU State and Local Taxation
 - Impact and Interaction: Federal Tax Issues and the Evolution of the Impact on State and Local Tax(December 12, 2019)
TEI Symposium - NY Chapter
 - Multistate Tax Update(December 10, 2019)
TEI Richmond Chapter training
 - Discussion of National State Tax Cases, Issues and Policy Matters(December 4, 2019)
COST Pacific Northwest Regional State Tax Seminar
 - Special Report: Federal Tax Reform – State Conformity Or Not?(December 4, 2019)
COST Pacific Northwest Regional State Tax Seminar
 - Multistate Tax Update(November 19, 2019)
Multistate Conference
 - Intersection of US & International Rules(November 12, 2019)
Marketplace Luncheon
 - Certiorari Granted: Essential SALT Litigation in 2019(November 8, 2019)
California Tax Policy Conference
 - Mandatory Combined Reporting in New Jersey, Kentucky and New Mexico(October 30, 2019)
TEI 74th Annual Conference

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- Interest Expense Limitations(October 29, 2019)
26th Annual Paul J. Hartman SALT Forum
 - COST 50th – Where Are We Headed? What Will We See in the Next 50 Years?!(October 25, 2019)
COST 50th Annual Meeting
 - Litigation Trends in State Taxation(September 23, 2019)
BTI Annual Conference
 - 2019 Legislative Roundup: What Are the States Doing + Recent Developments(September 18, 2019)
TEI Seattle Chapter Meeting
 - Compliance Pains: Taxpayer and Tax Administrator Relations(September 18, 2019)
TEI Seattle Chapter Meeting
 - Compliance Pains: Taxpayer and Tax Administrator Relations(August 7, 2019)
Multistate Tax Commission 52nd Annual Meeting Week
 - Ask the Experts(July 24, 2019)
COST State and Local Tax Workshop for Technology Companies
 - What Gigs?: SALT Issues for the Gig Economy(July 24, 2019)
COST State and Local Tax Workshop for Technology Companies
 - Point-Counterpoint on State Tax(July 15, 2019)
Washington State Tax Conference
 - Point-Counterpoint on Sales Tax(July 15, 2019)
Washington State Tax Conference
 - The Next Chapter in Transfer Pricing(June 25, 2019)
TEI Silicon Valley Federal Tax Day
 - 2019 Litigation and Legislative Roundup(June 25, 2019)
TEI Silicon Valley Federal Tax Day
 - The Next Chapter in Transfer Pricing(June 4, 2019)
TEI SALT Day
 - 2019 Litigation and Legislative Roundup(June 4, 2019)
TEI SALT Day
 - Positioning Your Company for Success After Wayfair and Tax Reform (or Nuts and Bolts of Litigating a State Tax Case) (May 23, 2019)
2019 Audit and Appeals Conference

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- In-House Perspectives on Managing Audits and Litigation – Panel(May 22, 2019)
2019 Audit and Appeals Conference
 - Strategic Considerations for Managing Your Audit and Litigation Portfolio(May 22, 2019)
2019 TEI Audit and Appeals Conference
 - Litigation Roundup: Litigation Trends in State Taxation(May 15, 2019)
TEI Denver SALT Day
 - Indirect Tax Compliance in the Global Digital Economy(May 15, 2019)
TEI Denver SALT Day
 - Litigation Roundup: Litigation Trends in State Taxation(May 15, 2019)
TEI Denver SALT Day
 - State Indirect Tax: *Wayfair* & Other Notable Cases(May 6, 2019)
TEI Region 9 & 10 Conference
 - E-commerce Tax Updates and Digital Tax (April 30, 2019)
HOTEC Conference
 - Federal and State Controversy Update(April 17, 2019)
TEI Seattle Chapter Meeting
 - Panel on Living in the Digital World - Taxing the Digital Economy(April 3, 2019)
2019 TEI Mid-Year
 - Slicing and Serving the Pie: State Filing and Apportionment Methods – No Seconds(February 22, 2019)
UW-TEI Tax Forum
 - National Multistate Tax Symposium(February 8, 2019)
 - Review and Preview of Federal Constitutional Issues: The most significant constitutional cases in state taxation over the past year, both in the US Supreme Court and in the state courts, are surveyed(December 17, 2018)
37th Annual Institute on State and Local Taxation
 - Federal Tax Reform Update(December 6, 2018)
Council on State Taxation (COST)
 - Marketplace Collection - The Ins, Outs, and Next Chapter(December 6, 2018)
Council on State Taxation (COST)
 - 73rd Annual Conference(October 23 - 25, 2017)
Tax Executives Institute (TEI)

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- 49th Annual Meeting(October 23-26, 2018)
Council on State Taxation (COST)
 - State and Local Tax Forum(October 17-19, 2018)
Paul J. Hartman
 - State Tax Developments related to the Federal Tax Reform(September 20, 2018)
Tax Executives Institute (TEI)
 - Mid-Atlantic Regional State Tax Seminar(August 29, 2018)
Council on State Taxation (COST)
 - A Risky Business: Managing State and Local Taxes(June 11-13, 2018)
Tax Executives Institute (TEI)
 - State Tax Reform Roundtables(Summer 2018)
Tax Executives Institute (TEI)
 - Unitary – Who’s In / Who’s Out and Other Hot Topics(May 21-23, 2018)
STARTUP
 - State Income Tax: Controversy and Legislation Update(April 30 - May 2, 2018)
HOTEC
 - Audits & Appeals Seminar: State and Local Tax Controversy(May 2-3, 2018)
Tax Executives Institute (TEI)
 - The State Tax Implications of the International Tax Provisions of Federal Tax Reform(April 17-20, 2018)
Council on State Taxation (COST)
 - Webcast: *South Dakota v. Wayfair* - Insights on the Oral Argument(April 18, 2018)
Tax Executives Institute (TEI)
Thomson Reuters
 - The State Tax Implications of the International Tax Provisions of Federal Tax Reform(April 17-20, 2018)
Council On State Taxation (COST)
 - Tax Executives Institute (TEI) 68th Midyear Conference(March 25-28, 2018)
 - TEI Richmond Chapter Meeting(March 19, 2018)
Tax Executives Institute (TEI)
 - Webcast: Year-End Corporate Tax Roundup(December 13, 2017)
Tax Executives Institute/Thomson Reuters

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- COST Pacific Northwest Regional State Tax Seminar(December 7, 2017)
Council on State Taxation (COST)
 - State and Local Tax Day(December 5, 2017)
Tax Executives Institute (TEI) Silicon Valley Chapter
 - NYU 36th Institute on State and Local Taxation(December 4-5, 2017)
New York University
 - Multistate Tax Update(November 30, 2017)
New Jersey Society of Certified Public Accountants (NJCPA)
 - National Developments(November 14-17, 2017)
Maryland Association of CPAs (MACPA)
 - Paul J. Hartman SALT Forum(November 6-8, 2017)
Paul J. Hartman SALT Forum
 - SALT Scoreboard: A Year in Review(October 24, 2017)
The Pennsylvania Institute of Certified Public Accountants (PICPA) Annual Multistate Tax
Conference
 - State and Local Tax (October 19, 2017)
TEI St. Louis Chapter
 - The Broadband Tax Institute Annual Conference(October 15-18, 2017)
 - Navigating the Changing State and Local Tax Landscape in a Multi-State Business(October 6, 2017)
Louisiana State Bar Association
 - TEI Seattle Chapter Meeting(September 19, 2017)
Tax Executives Institute, Inc. (TEI)
 - Georgetown Law 2017 Advanced State and Local Tax Institute (July 27, 2017 - July 28, 2017)
Georgetown Law
 - State Tax Controversy Updates(June 7, 2017 - June 11, 2017)
2017 TEI Regional VIII Conference
 - TEI Denver State and Local Taxation Program(May 24, 2017)
TEI
 - TEI Los Angeles Chapter Meeting(May 19, 2017)
TEI

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- Cost North Atlantic Regional State Tax Seminar – New York City(May 17, 2017)
COST North Atlantic Regional State Tax Seminar – New York City
 - TEI’s Audits & Appeals Seminar: Managing State and Local Tax Controversies(May 3, 2017)
 - SALT Implications of Intercompany Lending, Including the Section 385 Regulations(April 19, 2017)
 - Tax Executives Institute (TEI) 67th Midyear Conference(March 19-22, 2017)
 - COST Sales Tax Conference and Audit Session(February 26 – March 1, 2017)
Council On State Taxation (COST)
 - Top Ten Nonconformity Issues Between Federal and State(February 17, 2017)
TEI Seattle Chapter UW International Tax Forum
 - Legislative, Administrative and Judicial Developments in State Taxation(February 3, 2017)
Deloitte National Multistate Tax Symposium
 - State and Local Tax Developments to Look Out for in 2017(January 19, 2017)
New York Society of CPAs (NYSSCPA) Tri-State Taxation Conference
 - The Changing State and Local Tax Landscape – Counsel’s Perspective(November 9, 2016)
TEI New York State and Local Chapter Meeting
 - California Tax Policy Conference(November 1, 2012 - November 3, 2012)
California Tax Policy Conference
 - State and Local Tax Roundtable(July 26, 2012)
Sutherland SALT
 - TEI Region VII Conference(June 27, 2012 - July 1, 2012)
TEI Region VII
 - SALT Roundtable - Houston(May 10, 2012)
Sutherland SALT Roundtable
 - State and Local Tax Session(February 28, 2012)
TEI Florida Chapter
 - Sutherland SALT Financial Services Roundtable(October 5, 2011)
Sutherland
 - TEI Region VII Conference(June 22, 2011 - June 26, 2011)
Tax Executives Institute
 - 61st TEI Midyear Conference(April 4, 2011 - April 6, 2011)
Tax Executives Institute

- National Multistate Tax Symposium – Multistate Tax: Navigating an Economy of Transition(February 2, 2011 - February 4, 2011)
National Multistate Tax Symposium
- Tax Executives Institute New York Chapter Meeting - State Taxation Update(February 24, 2010)
- NYU Institute on State and Local Taxation(December 15-16, 2008)
- Tax Executives Institute (TEI) Region VII Conference(July 10, 2008 - July 13, 2008)