



Lynn A. Gandhi



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Lynn A. Gandhi is a partner and business lawyer with Foley & Lardner LLP. Lynn is based in the firm's Detroit office where she is a member of the Tax, Benefits & Estate Planning Practice.

Lynn has acquired more than three decades of experience as a tax attorney, including 14 years as corporate in-house counsel. She advises her clients on sophisticated multistate tax planning, audits, appeals and litigation and represents them in legislative and policy initiatives across multiple industry platforms. In addition, Lynn provides transactional support on the multistate tax implications of merger and acquisition transactions, defense of post-closing indemnity and escrow claims related to pre-closing liabilities. Her clients include foreign-based companies with U.S. operations, national Fortune 500 companies, as well as Michigan-based businesses of all sizes.

Lynn is well-known for her enthusiasm and engagement with tax policy initiatives affecting Michigan taxpayers and is frequently sought out as a subject matter expert in her professional community. She has lead legislative and administrative changes large and small to benefit business entities and their owners. Lynn is particularly well-versed in Michigan income taxes, indirect taxes, unemployment taxes, gaming excise taxes, captive insurance company taxes, officer liability exposure, offers-in-compromise, voluntary disclosure agreements and unclaimed property laws.

Lynn has written extensively, and frequently speaks on state tax matters, having published more than 60 articles and spoken or presented at over 75 events. She currently writes a State Tax Notes column entitled "Smitten with the Mitten." Lynn is also an adjunct professor at Wayne Law, her alma mater.

In addition to being an accomplished state tax attorney, Lynn is a Certified Public Accountant (CPA) in Michigan and Illinois and is a registered lobbyist in Michigan representing clients on tax legislative

initiatives.

Representative Experience

- Obtained the first published Court of Appeals decisions finding a taxpayer was entitled to the use of alternative apportionment
- Successfully defended the imposition of nexus by the City of Detroit on a passive investment company
- Secured a Technical Advice Letter that permitted client to retain more than \$450 million in state tax credits upon corporate reorganization after client had previously received negative guidance
- Obtained the first decision exempting cloud-based software-as-a-service (SaaS) transactions from tax in Michigan
- Abated multiple penalty assessments by substantiating clients' reasonable cause and lack of intentional negligence
- Overturned audit findings for digital merchandiser on the basis of incorrect statistical sampling methodology resulting in minimum audit findings
- Obtained numerous decisions granting tax incentives exemptions for clients' manufacturing facilities
- Lead tax counsel for bankruptcy claims regarding state tax preferences
- Obtained a favorable decision at the Michigan Supreme Court on qualification for the industrial processing sales tax exemption resulting in refunds to clients in excess of \$100 million dollars
- Successfully litigated and settled complex multi-year unitary cases in California and Illinois
- Secured a minimum payout from a tax indemnification claim based on multistate sales tax nexus
- Converted nexus assessment for technology client into multistate refund claims received by client in excess of \$500,000
- Successfully defended multimillion-dollar assessments in the areas of unitary group determination and multistate apportionment issues
- Obtained multimillion-dollar incentive packages for development projects with unprecedented challenges while forging strong relationships with local officials
- Obtained incentives and tax increment financing exceeding \$100 million for industrial and commercial developments
- Contested a multimillion-dollar unclaimed property assessment resulting in a favorable holder settlement
- Developed unclaimed property processes and reporting procedures for a Fortune 100 company and successfully defended a multistate unclaimed property audit resulting in a minimum claim
- Led successful initiatives to enact tax legislation to remove Michigan's pay-to-play judicial requirement, unlimited statute of limitations waiver and passage of affiliate group election for unitary reporting

*Certain of these matters were handled prior to joining Foley.

Publications

A selection of Lynn's recent articles as the "Smitten with the Mitten" columnist in *State Tax Notes* includes the following:

- Author, "Board Briefs - Goodbye 2020," *TaxNotes State, Vol. 96, No. 12* (December 21, 2020)
- Author, "Annual Survey of Michigan Law May 31, 2018 - June 1, 2019 - Taxation," *Wayne Law Review Vol. 65, No. 3* (Spring 2020)
- Author, "The Broad Reach of Michigan's Industrial Processing Exemption," *TaxNotes State, Vol 97, No. 6* (August 10, 2020)
- Author, "Board Briefs - The Lack of Certainty is the Only Certainty We Have," *TaxNotes State, Vol 96, No. 12* (June 22, 2020)
- Author, "The Forgotten Factor, Part II - The Property Factor," *TaxNotes State, Vol 96, No. 3* (April 20, 2020)
- Author, "The Forgotten Factor, Part II – The Property Factor" (April 20, 2020)
- Author, "An Interview With Michigan Treasurer Rachael Eubanks" (February 2020)
- Author, "Looking Ahead to 2020, Time to Reconsider Payroll Taxes" (January 13, 2020)
- Author, "Reflections on 'Top 10 Cases to Watch'" (October 28, 2019)
- Author, "Substantiating a Refund Claim" (July 2019)
- Author, "Rev Your Engines – The Detroit Formula, Time for a Revival?" (February 11, 2019)
- Author, "It's for the Birds: SALT and New Mobility Models" (January 14, 2019)
- Author, "Not Good Enough – Challenges in Proving Refund Claims" (September 17, 2018)
- Author, "Buyer Beware – Successor Liability is Not Fake News" (April 9, 2018)
- Author, "Stop the Ride, I Want to Get Off" (January 1, 2018)
- Author, "There's a New Sheriff in Town" (August 21, 2017)
- Author, "Transformational Brownfields — A New Idea?" (July 17, 2017)
- Author, "Play Ball! The Detroit 'Jock Tax'" (May 1, 2017)

Presentations

- Co-presenter, "All About the Base: Apportionment and Sourcing," ABA Virtual 2021 Midyear Tax Meeting (January 26, 2021)
- Moderator, "Regional Tax...Priceless Insights into Taxation Developments in Michigan, Pennsylvania, Indiana and Kentucky," 30th Annual Ohio Business Tax Conference (January 21, 2021)
- Co-presenter, "Apportionment Issues: Recent Developments, 30th Institute on State and Local Taxation (December 2-4, 2020)
- Co-presenter, "Top 10 Sales Tax Issues," 2020 New England State and Local Tax Forum (November 19, 2020)
- Co-presenter, "In Focus: Matters of Apportionment," MICPA Michigan Tax Conference (November 5, 2020)

- Co-presenter, “Uniformity in Sourcing Services,” Council on State Taxation 51st Annual Meeting (October 21, 2020)
- Co-presenter, “Top Ten Income Tax Cases,” 27th Annual Paul J. Hartman State and Local Tax Forum (October 27, 2020)
- Co-presenter, “The World is Flat! International Trends That May, or Already Have, Come to Impact US State Tax Policy,” 2020 IPT Sales Tax Symposium (October 7, 2020)
- Co-presenter, “Improvements to Real Property - Taxation of the Construction Industry and Associated Parties (Vendors, Manufacturers and End Users),” COST 2020 Sales Tax Conference (February 25-28, 2020)
- Co-presenter, “International Companies with U.S. Activities - Multistate Considerations for Inbound Companies,” 2020 Ohio Tax Conference (January 28, 2020)
- Co-presenter “Multistate Apportionment for Income Taxes,” Michigan Tax Conference (November 2019)
- Co-presenter, “Ready or Not: State Implications of Federal Tax Reform,” National Association of State Bar Tax Sections (October 2019)
- Co-presenter, “State Corporate Income Tax Impacts of GILTI: Challenges and Opportunities,” ABA SALT Committee Meeting (October 2019)
- Co-presenter, “Taxes on Sins, Sales and Services,” Michigan Women’s Tax Association 2019 Annual Conference (October 2019)
- Presenter, “Top Ten Ethical Dilemmas – What Keeps you Up at Night?,” IPT Sales Tax Symposium (September 2019)
- Presenter, “Intro Tax Credit Finance Course,” Council of Development Finance Agencies, CDFA Summer School (August 2019)
- Presenter, “Troubleshooting Multi-State Nexus Post-Wayfair,” East Side MICPA Group (June 2019)
- Presenter, “Ethics & Professionalism for Tax Professionals – Top Ten Ethical Dilemmas,” 2019 Annual Ethics Conference, MWTA (May 2019)
- Co-presenter, “The State Tax Effects of Federal Tax Reform: State Conformity or Not?,” COST Mid-West Regional Tax Seminar, Chicago Tax Club (May 2019)
- Co-presenter, “Wayfair: Part 1 – Immediate Impacts,” Taxometry ABA/IPT Advanced Sales Tax Seminar (March 2019)
- Presenter, “Ethics,” The 2019 National Multistate Tax Symposium (February 2019)

Professional Affiliations

- Board member, Michigan Chamber of Commerce
- State tax advisory board, Bloomberg BNA (2015-present)
- Advisory board, CCH State Income Tax Alert (2006-present)
- Advisory board member, Hartman State and Local Tax Forum at Vanderbilt University Law School (2005-present)
- State and local tax executive committee, American Bar Association, Section of Taxation
- Chair ex officio, State Bar of Michigan, Taxation Section

- Board member, Council on State Taxation (1986-2006)

Community Involvement

- Board of directors, Museum of Contemporary Art Detroit
- Museum committee, Cranbrook Art Museum and Academy
- Volunteer attorney, Community Legal Resources

Honors

- MICPA Outstanding Task Force Award (October 2020)
 - Special Tax
- Listed in the *Best of the Best USA* for State Tax (2018)
- Selected by her peers for inclusion in *The Best Lawyers in America*® in the fields of Tax Law, Corporate Law and Litigation and Controversy - Tax (2010-2020)
- Selected for inclusion to the Michigan Super Lawyers list (2011-2019)
- *Leading Lawyers Magazine Michigan* (2017)
 - Tax Law: Business
- *DBusiness*, Top Lawyers (2013-2017, 2019)
- *Michigan Lawyers Weekly*, Named one of 30 “Women in the Law” (2016)

Education

- New York University School of Law (LL.M.)
 - Taxation
- Wayne State University Law School (J.D.)
- Kalamazoo College (B.A.)

Languages

- Italian

Admissions

- Illinois
- Michigan
- U.S. Supreme Court
- U.S. Tax Court
- U.S. District Court for the Eastern District of Michigan
- U.S. District Court for the Northern District of Illinois