

Hollis L. Hyans | Partner

Tax

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Holly handles a wide range of state and local tax controversies, litigating or resolving state tax disputes across the nation, in courts, and in administrative tribunals. She advises clients at all stages from the earliest responses to initial audit inquiries, through dealing with audit disputes, filing administrative protests, and handling them from beginning to end.

Holly is familiar with and has handled disputes in courts in nearly every state, dealing with discovery issues, witness preparation, depositions, pre-trial proceedings, trials, and appeals, in cases across the spectrum from income and franchise taxes to sales and use taxes, personal income tax, utility taxes, unemployment taxes, and unclaimed property. She also advises on the state and local tax ramifications of various business transactions, and on tactics for reducing state tax problems before they become large and expensive.

She has won public-record victories in many states for well-known companies, and writes extensively on state and local tax issues. Her articles have appeared in many publications, including *State Tax Notes*, *State & Local Taxes Weekly*, and the *New York Law Journal*. She is also a frequent speaker on state and local tax issues, and has appeared before such groups as the Tax Executives Institute, Council on State Taxation, Institute for Professionals in Taxation, Georgetown Advanced State and Local Tax Institute, Tulane Tax Institute, New York State Bar Association, New York University Institute on State and Local Taxation, Vanderbilt University's Paul J. Hartman State and Local Tax Forum, and the Practising Law Institute.

During law school, Holly served as a staff member of the *New York University Law Review*. She previously clerked for The Honorable Pierre N. Leval, U.S. District Court for the Southern District of New York.

Select Engagements

- Represented an American media conglomerate in the New York State Appellate Division, Third Department, and reversed the Tax Appeals Tribunal, successfully arguing that the company used the correct method of apportioning its income to New York State, and could include rented film in its property factor, no matter how the film was delivered.
- Represented the world's largest chemical company in the Michigan Court of Appeals, which affirmed the decision of the Court of Claims and ruled that the gain realized by the company from the sale of its interest in a partnership was not apportionable to Michigan, and that the company could include receipts from foreign exchange contracts in the denominator of its Michigan receipts factor.
- Represented a Canadian multinational media conglomerate in the Michigan Court of Appeals, which granted summary judgment to the company, rejecting the Department of Treasury's efforts to treat the sale of subscriptions to an online research service as the taxable sale of tangible personal property.
- Represented a quick service restaurant company in the Appellate Court of Illinois, which granted the company's motion for summary judgment and held that it was not required to include its captive insurance subsidiary in its Illinois combined returns.
- Represented an American public furniture and electronics rent-to-own company in the Oregon Tax Court, Magistrate Division, which held that a subsidiary of the company was not unitary with the parent company and therefore the Department of Revenue could not require the parent company to include its subsidiary in its Oregon combined report. It also held that the subsidiary was not taxable in Oregon because it was not "doing business" in Oregon as required by Oregon statute.

Admissions

- New York

Education

- Brooklyn College, BA
- New York University School of Law, JD, Order of the Coif

Recognitions

- 2019-2020, listed in Tax Law, *Best Lawyers in America*
- 2019-2020, Tax: State & Local – New York, listed in *Chambers USA*
- 2020, "Outstanding Achievement in State and Local Taxation" Paul H. Frankel Award, by New York University School of Professional Studies
- 2019, listed in *The Legal 500 United States*
- 2011, "Top 10 Tax Lawyers," listed in *State Tax Notes*

- 2006, 2008–2011, Tax, listed in *Super Lawyers*

Professional Activities

Holly serves on the advisory boards of the Hartman State and Local Tax Forum at Vanderbilt University Law School, the NYU Institute on State and Local Tax, and the Bloomberg BNA State Tax Advisory Board.