

Amy Nogid Counsel

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Amy's clients in all industries know they have a champion when approaching multistate tax planning, restructurings, audits, or controversy. She has experience with the traditional and emerging tax issues businesses face, including economic nexus, add backs, apportionment, business/nonbusiness and unitary business determinations, and entity classification.

Amy Nogid is counsel in the State & Local Tax Group. She represents clients in all stages of state and local tax work from multistate tax planning and restructuring through audit to resolution via settlement or litigation.

Amy has litigated seminal SALT cases nationwide, including before the U.S. Supreme Court. Amy also advises industry-leading clients across the country in unclaimed property matters. With more than 35 years of experience, Amy partners with clients, ranging from startups to Fortune 500 companies, to represent them in a broad range of transaction-based taxes, including income, franchise, sales and use, and excise.

She's a frequent contributor to publications on tax and unclaimed property matters and regularly presents at state and local tax conferences, including those sponsored by the Council on State Taxation, Tax Executives Institute, and Institute for Professionals in Taxation. Before joining private practice, Amy served as an assistant chief in the Tax and Bankruptcy Litigation Division of the New York City Law Department, litigating numerous tax cases on behalf of New York City's Department of Finance. She also spent several years in public accounting.

Representative Experience

- Challenged New Jersey's alternative minimum tax on Supremacy Clause grounds.
- Challenged Illinois's denial of sales tax bad debt refunds in federal court litigation.
- Litigated and resolved states' economic nexus assertions nationwide, including submission of briefs as amicus curiae in *Quill* and *Wayfair*.
- Challenged New Jersey's inclusion in taxable income of non-effectively connected income.
- Litigated the taxability of advertising services for New York state sales tax purposes.
- Advising parties in M&A transactions and significant restructurings.
- Represented taxpayers in nontraditional tax matters, including the New York City unincorporated business and commercial rent taxes, city of Chicago's lease tax, Illinois franchise tax, and Florida documentary stamp tax.

Publications & Presentations

- "A Legend from a Tax Perspective," *State Tax Notes*, Vol. 98, October 5, 2020.
- "SALT and COVID-19: An Interesting Mix," *State Tax Notes*, Vol. 96, June 22, 2020.
- "Digital Economy: What States Can Learn from the OECFD," *State Tax Notes*, Vol. 95, April 6, 2020.
- "Rare Supremacy Clause Tax Win for P.L. 86-272 Company," *In Brief*, July 1, 2019.
- "Not GILT!" *State Tax Notes*, Vol. 91, March 18, 2019.

- “Advertising Is Not Rent Under New York City Commercial Rent Tax,” *State Tax Notes*, Vol. 91, January 21, 2019.
- “The In-State Corporation’s Solution to ‘Expedia’ Apportionment,” *Legal Update*, December 5, 2018.
- “The In-State Corporation’s Solution to Expedia Apportionment,” *State Tax Notes*, Vol. 90, October 15, 2018.
- “New York Tax Update: New Rules for Non-Qualified Deferred Compensation,” *Legal Update*, September 10, 2018.
- “A Change in Landscape: A Requiem for Quill and the Birth of Wayfair World,” *State Tax Notes*, Vol. 89, August 27, 2018.
- “The NJ Jughandle Facing Corporations,” *Law360*, July 16, 2018.
- “A New Jersey Jughandle—New Legislation Brings Combined Reporting, a 95% DRD and Market-Based Sourcing to the Garden State,” *Legal Update*, July 3, 2018.
- “New Jersey: Huge Tax Increase Pending,” *Legal Update*, June 20, 2018.
- “IRS to Propose Regulations on Certain States’ SALT Deduction Charitable Contribution Workaround,” *Legal Update*, May 23, 2018.
- “NY Unincorporated Biz Tax Proposal Overshoots Its Mark,” *Law360*, May 22, 2018.
- “Using a Sledgehammer to Kill a Fly: New York State Considers Unincorporated Business Tax and Seeks Comments,” *Legal Update*, May 18, 2018.
- “Be Careful What You Wish for with Constitutional Challenges,” *State Tax Notes*, Vol. 89, April 30, 2018.
- “U.S. Supreme Court on Overruling Quill: Not So Fast,” *Legal Update*, April 19, 2018.
- “Fight on SALT Deductions: Who Will Be Black and Blue?” *Law360*, January 29, 2018.
- “What Keeps Your SALT Practitioner Up at Night,” *State Tax Notes*, Vol. 86, November 21, 2017.
- “Arizona Companies Win Preferential Tax Treatment for Solar Panels,” *State Tax Notes*, Vol. 85, July 10, 2017.
- “New York State Tax Upstate Summit: An Information Windfall for Practitioners,” *Legal Update*, June 8, 2017.
- “An Unconstitutional Alternative Tax on Companies In NJ,” *Law360*, June 7, 2017.
- “An Unconstitutional ‘Alternative’ for P.L. 86-272 Companies in New Jersey,” *Legal Update*, May 31, 2017.
- “Unclaimed Property and Qui Tam Continue to Be a Toxic Mix for Holders,” *State Tax Notes*, Vol. 84, May 22, 2017.
- “Funky Federal Doctrines Flourish in the SALT World,” *State Tax Notes*, Vol. 80, May 23, 2016.
- “Store Credits Aren’t Unclaimed Property in California,” *Law360*, March 30, 2016.
- “Considerations for Filing 2015 New York Returns,” *State Tax Notes*, Vol. 79, February 22, 2016.

Professional & Community Engagement

- State Tax Notes Advisory Board
- New York City Bar Association, State & Local Taxation Committee, chair
- Income Tax Committee, IPT 2015 Annual Conference, co-chair

- New York City Tax Appeals Tribunal, Rules Advisory Committee
- New York State Bar Association, New York State Taxes Committee
- University of Wisconsin-Milwaukee, Lubar School of Business, State & Local Tax Lecture Series, advisory board

Court Admission

- U.S. Tax Court
- U.S. Court of Appeals for the Second Circuit

Accolades

- *The Legal 500 United States* (U.S. Taxes: Non-Contentious, 2016)
- Municipal Affairs Committee of the New York State Bar Association, Excellence in Public Service Law

Education

- New York University (LL.M., 1989)
- New York University (J.D., 1982)
- Queens College (B.A., 1976)

Admitted to Practice

- New York
- U.S. Supreme Court

Related Services

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