

Leighanne Scott

Principal, Washington, D.C.



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Practice areas

State and Local Tax

Education

LL.M., Northwestern
University, 2006

J.D., Quinnipiac University
School of Law, 2005

B.A., University of
Massachusetts at Amherst,
2002, cum laude

Bar and Court admissions

District of Columbia

Connecticut

U.S. Tax Court

Other Professional affiliations

American Bar Association

Leighanne Scott is a Principal in the firm's Consulting Solutions State & Local tax practice, located in Washington, D.C. Within the practice, Ms. Scott represents multistate taxpayers and individuals where she regularly provides counsel on technical matters involving conformity, nexus, residency, apportionment, taxation of pass-through entities, mergers and acquisitions, sales and use, transfer taxes, and controversies at all levels of dispute.

Recent examples of Ms. Scott's work include:

- Counsel to pass through entities regarding PTETs, nonresident withholding obligations, examination of unitary presence within tiered partnership structures, and sale transaction considerations
- Acquisition due diligence services including successor liability matters, real estate transfer taxes, structuring, liability mitigation pre- and post-close and negotiation of state tax provisions within purchase and sale agreements
- Counsel on remote worker policies and the impact of these policies on nexus and state filing obligations
- Advice regarding individual state residency status and representation of same on audit
- Negotiation of favorable settlement with state taxing authority reducing sales tax assessment under appeal from \$6M to \$1M
- Assistance to inbound taxpayers with recommendations on state tax consequences of US operations
- Representation of a real estate fund before the New York City Department of Finance to address application of real estate exemption to New York rental activity
- Provision of guidance regarding sales taxability of information services and data processing
- Transaction assistance related to divestiture of realty in District of Columbia including application of liquidation exemption
- Preparation and submission of state private letter rulings and voluntary disclosure agreements based on COVID-19 specific relief to taxpayer favorable results

Ms. Scott is a frequent speaker on state tax matters for Tax Executives Institute (TEI), Council on Tax Taxation (COST), Hartman State & Local Tax Forum, and the FRA Private Investment Fund Tax and Accounting Forum. She has also guest lectured at Georgetown University on Special Topics in State Tax.

Prior to joining the firm, Ms. Scott was a partner and SALT practice leader at a law firm where she specialized in income and sales tax planning and controversy.

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