



## Maria M. Todorova

Partner  
Atlanta

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### Education

LL.M. in Taxation, New York  
University School of Law

J.D., *cum laude*, University of  
Georgia School of Law

B.S., *summa cum laude*, DeVry  
University

### Bar Admissions

Georgia

### Background

Maria Todorova guides her clients through complex multi-state state and local tax audits and litigation, optimizing their state tax burdens through business restructurings, negotiating favorable settlements with state and local tax jurisdictions and advocating beneficial state tax policy positions. She serves as nationwide state and local tax counsel to many in the Fortune 100 and other industry-leading companies in the communications, energy, retail, technology and hospitality industries, helping clients to successfully navigate state and local tax matters across the United States, including income, franchise, excise, sales and use, communications, energy and property tax. She provides strategic advice and advocacy to clients on the full spectrum of state and local tax issues, including combined reporting, state income tax allocation and apportionment, transfer pricing, sourcing and taxability, federal and state constitutional issues and has extensive experience with industry-specific communications and energy tax issues.

Maria handles all aspects of state and local tax litigation, including defending clients in administrative proceedings and precedent-setting judicial appeals. She helps clients plan for maximum tax efficiency in complex corporate transactions and reorganizations. Maria stays active in the SALT community and frequently speaks on state and local tax topics in various forums including the Broadband Tax Institute, the Wireless Tax Group, the State Tax Roundtable for Utilities and Power, Telestrategies, the Tax Executives Institute's national and regional tax conferences, the Council on State Taxation's national and regional state tax conferences and New York University's Institute on State and Local Taxation.

Maria is conversant in Italian and Russian and fluent in Bulgarian.

### Awards

- Recognized by *Law360* as a "Rising Star" in the area of tax (2019)
- Recognized by *The Legal 500 United States* in the area of U.S. taxes: contentious (2018-2020)
- Recipient, Georgia Tax Section Outstanding Student Award, *University of Georgia School of Law*

### Professional Activities

- Member, Tax Editorial Advisory Board, *Law360*

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## Articles

- Altera Could Bolster State Transfer Pricing Scrutiny (July 2, 2020)  
*Law360*
- You probably have it wrong: State reporting of federal changes (September 13, 2019)  
*Tax Notes*
- The growing trend of state transfer pricing scrutiny (August 27, 2019)  
*Law360*
- It's time to balance the scales: *Chevron* deference (August 7, 2019)  
*Tax Notes*
- Ladders Out of Chaos: State Constitutional Limitations on State and Local Taxes (Volume 29, Number 4, July 2019)  
*Journal of Multistate Taxation and Incentives*
- 4 State Responses To Opportunity Zones (June 24, 2019)  
*Law360*
- Tax Perspectives On Kisor V. Wilkie: Part 2 (April 2, 2019)  
*Law360*
- Tax Perspectives On Kisor V. Wilkie: Part 1 (March 29, 2019)  
*Law360*
- Moving into Worldwide Waters? States Reaching Beyond the Water's-Edge (March 20, 2018)  
*Bloomberg Tax – Daily Tax Report: State*

## Presentations

- Overview of Tax (May 19, 2021)  
ACC Georgia Chapter
- Tax Planning for Rapidly Changing Supply Chains and Business Models (April 29, 2021)  
COST State Income Tax Webinar
- The Next Chapter In Transfer Pricing (April 21, 2021)  
DF/W State Tax School
- State and Local Tax Trends Communications Companies Should Know About (February 24, 2021)  
Telestrategies webinar
- Constitutional issues and special apportionment in the time of COVID (February 16, 2021)  
STARTUP Webcast and Meeting
- Virtual Property Tax Developments and Trends to Watch (February 9, 2021)  
IPT Atlanta Local Luncheon

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- The Top SALT Audit Issues in 2021 (January 5, 2021)  
Eversheds Sutherland January Outlook webcast series
  - 2021 Tax Outlook Webcast series (January 5-15, 2021)
  - State Attacks on Transfer Pricing Here Come the Locals (August 26, 2020)  
TEI
  - In Other News... Non-COVID-19 Related Direct Tax Updates (June 16, 2020)  
TEI
  - Local Taxes and Constitutional Constraints (June 11, 2020)  
TEI
  - SALT Litigation Update (May 21, 2020)  
TEI
  - Sales Tax Update (May 20, 2020)  
Electronic Transactions Association (ETA) and Eversheds Sutherland
  - Income/Business Activity Tax Update (May 6, 2020)  
Electronic Transactions Association (ETA) and Eversheds Sutherland
  - Recent federal and state tax developments impacting the electric utility industry (April 21, 2020)
  - Making Sense of Nexus Post *Wayfair* (February 26, 2020)  
2020 COST Sales Tax Conference
  - The Next Chapter of Transfer Pricing & Brief Update on Gross Receipts Taxes (November 19, 2019)  
TEI Atlanta Chapter Luncheon
  - To Be Or Not To Be – Judicial Deference in State Tax Controversies (October 30, 2019)  
26th Annual Paul J. Hartman SALT Forum
  - Judicial Deference Part II - Issues and Challenges for State Taxes (October 29, 2019)  
TEI 74th Annual Conference
  - Local Taxes and New Frontiers Including Constitutional Restraints (October 23, 2019)  
COST 50th Annual Meeting
  - State Attacks on Transfer Pricing (October 17, 2019)  
TEI Dallas SALT Day
  - Litigation Trends in State Tax (October 17, 2019)  
TEI Dallas SALT Day
  - Tax Issues for General Counsel (October 1, 2019)  
Houston ACC Roundtable

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- State Income Tax Controversy (September 24, 2019)  
BTI Annual Conference
  - Living in a Digital World: The Implications of Digital Tax Proposals on US Business (September 23, 2019)  
AICPA & CIMA US Tax Update
  - Because You Know I'm All About the Base: Unitary Businesses, Combined Reporting and Tax Havens (September 18, 2019)  
TEI Seattle Chapter Meeting
  - Survey of Today's Most Important State Indirect Tax Cases – Including Sales Taxation in a Post-*Wayfair* World (Ex Property Taxes) (July 30, 2019)  
COST State Indirect Tax Seminar
  - Strategic Considerations for Managing Your Audit and Litigation Portfolio (May 22, 2019)  
2019 TEI Audit and Appeals Conference
  - State Tax Legislative and Litigation Update (May 15, 2019)  
Communications Taxation Conference
  - To Be or Not To Be: Judicial (*Chevron*) Deference in State Tax Controversy (May 15, 2019)  
STARTUP
  - Taming Local Taxes by Enforcing State and Federal Constitutional Constraints (February 26, 2019)  
COST 2019 Sales Tax Conference & Audit Session
  - Discussion of State Tax Cases and Issues - Including the Post-*Wayfair* World (December 12, 2018)

#### Council on State Taxation (COST)

- National Developments in State and Local Tax (December 4, 2018)  
Tax Executives Institute (TEI)
- The Next Chapter in Transfer Pricing (December 4, 2018)  
Tax Executives Institute (TEI)
- State and Local Tax Forum (October 17-19, 2018)  
Paul J. Hartman
- 2018 TEI Region II Tax Forum (June 4-5, 2018)
- National State and Local Tax Cases and Issues (May 16, 2018)  
TEI Nashville Chapter

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- State and Local Tax Day (May 15, 2018)  
Tax Executives Institute (TEI) Denver Chapter
  - Audits & Appeals Seminar: State and Local Tax Controversy (May 2-3, 2018)  
Tax Executives Institute (TEI)
  - Tax Executives Institute (TEI) 68th Midyear Conference (March 25-28, 2018)
  - COST 2018 Sales Tax Conference and Audit Session (February 26 - March 1, 2018)
  - NYU 36th Institute on State and Local Taxation (December 4-5, 2017)  
New York University
  - Handling State Tax Controversy to Win (November 9, 2017)  
STARTUP Fall Conference
  - Perfecting the Partnership: How In-House Counsel Can Work Strategically with Their Tax Department, Including Tax Considerations for Financial Transactions (November 7, 2017)  
ACC Houston Chapter
  - The Broadband Tax Institute Annual Conference (October 15-18, 2017)
  - TEI Seattle Chapter Meeting (September 19, 2017)  
Tax Executives Institute, Inc. (TEI)
  - TEI Atlanta Half-Day SALT Program (June 27, 2017)  
Tax Executives Institute (TEI)
  - COST Mid-Atlantic Regional State Tax Seminar – Philadelphia (June 8, 2017)
  - 2017 TEI Region II Tax Forum (June 5 - 6, 2017)
  - National State Local Tax Update (May 16, 2017 - May 18, 2017)  
STARTUP Spring Conference
  - TEI's Audits & Appeals Seminar: Managing State and Local Tax Controversies (May 3, 2017)
  - TEI Philadelphia Chapter SALT Day Program (February 22, 2017)  
Tax Executives Institute (TEI)
  - You Talkin' to Me? Useful Guidance to Help Tax Authorities & Taxpayers Speak the 'Same Language' (January 25, 2017)  
Manufacturers' Education Council 26th Annual Ohio Tax Conference
  - TEI Cincinnati Chapter Meeting (April 26, 2010)