

## Clark R. Calhoun

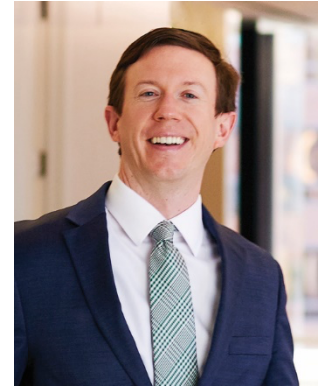
Partner

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***When companies face state tax controversy and litigation matters before state taxing authorities, Clark provides practical representation and advice. With more than 10 years of experience, he has secured millions in tax refunds for clients.***

Clark Calhoun has represented clients in state tax controversy and litigation matters before state taxing authorities, county boards, state trial and appellate courts, and the U.S. Supreme Court. Representative matters include the securing of a multimillion-dollar income tax refund in a Georgia Tax Tribunal action, receiving a refund of overpaid 911 taxes, defending a company against an unprecedented use of alternative apportionment, and earning a property tax refund for a charitable client.

In addition to state tax controversy matters in Georgia, California, and other states, Clark also represents clients on multistate sales/use, income, property, and transfer tax issues that arise in corporate stock and asset transactions, and he has negotiated voluntary disclosure agreements with nearly every state in the country.

Clark serves on the *State Tax Notes* advisory board and was the subject of its “State Tax Spotlight” in 2017. He is past chair of the State Bar of Georgia Taxation Section and was a significant contributor to a task force responsible for the creation of the Georgia Tax Tribunal. He is also a past chair of the *IPT Report’s* Editorial Committee and has been honored by IPT for “Article of the Year” and as “New Member of the Year.” Clark has been named to the *Super Lawyers* “Rising Stars” list in Georgia and has been recognized in *Chambers USA: America’s Leading Lawyers for Business*.

### ***Representative Experience***

- Representing a national consumer markets company in a transfer-pricing dispute before the Georgia Tax Tribunal.
- Representing a major billboard operator in a property tax appeal of the value of Times Square billboards.
- Represented a Georgia health care entity in evaluating and successfully applying for a property tax exemption.
- Secured a refund of Pennsylvania transfer taxes paid in connection with an alleged controlling-interest transfer.
- Reached favorable multistate settlements regarding transfer-pricing issues related to royalties and other intercompany fees.
- Substantially reduced assessments of Los Angeles business taxes.
- Assisted a client in securing legislative language to clarify its entitlement to a state tax credit.
- Represented Americans for Tax Reform in preparing and filing an amicus curiae brief to the U.S. Supreme Court in *South Dakota v. Wayfair Inc.*
- Secured a refund of overpaid county 911 taxes by a telecommunications company.
- Defended a company against an unprecedented use of alternative apportionment in Mississippi.

- Represented the Institute for Professionals in Taxation in preparing and filing an amicus curiae brief to the U.S. Supreme Court, urging the Court to clarify federal jurisdiction in state tax administration.
- Advised clients regarding national controlling-interest transfer tax implications in entity sales.
- Secured a multimillion-dollar income tax refund for entity-level franchise taxes paid by the partners of a partnership to Texas in a Georgia Tax Tribunal action.
- Secured a dismissal of charges against a national manufacturer in a Delaware False Claims and Reporting Act matter involving allegations related to gift cards.
- Frequently advises California property owners on Prop 13 property-tax issues and real estate transfer-tax issues related to stock and asset transactions.
- Advised a national transportation company on federal excise tax issues stemming from a rewards program.
- Represented multiple Georgia charitable organizations in securing property tax exemptions for property that was partially leased to for-profit entities, and was lead counsel in the seminal decision on such partial exemptions before the Georgia Court of Appeals in *Piedmont Park Conservancy v. Fulton County Board of Assessors*.
- Performed a multistate review of the taxability of an advertising client's services and advised the client on a resolution of its sales and income tax exposure.
- Secured a multimillion-dollar sales tax refund for a manufacturer stemming from overpaid taxes on fuel.
- In a stock transaction, negotiated a reduction of a client's anticipated real estate transfer taxes by millions of dollars through revisions and review of the relevant laws.
- Frequently reviews and resolves outstanding state income/franchise and sales and use tax issues in transactions involving cloud computing services providers.
- Represented an industry-leading paint manufacturer in securing a refund of Georgia sales taxes associated with its distribution of color cards to customers.
- Represented a group of leading Georgia charities in advocating for the Georgia Supreme Court to adopt a favorable interpretation of a crucial property tax exemption.
- Defended two Fortune 500 entities against multimillion-dollar assessments and in seeking refunds of Mississippi income and franchise taxes.
- Appealed and resolved numerous assessments of local business license taxes in Atlanta, Los Angeles, and other localities.
- Assists clients with purchases and sales of state film tax credits.

## **Publications & Presentations**

### **Publications**

- "How Do You Win an External Consistency Challenge, Anyway?" *State Tax Notes*, Jan. 7, 2019.
- "Controlling Interest Transfer Taxes (Part Two)," *Journal of Multistate Taxation and Incentives*, Vol. 28, No. 8, November/December 2018.
- "The Wayfair Brief: What You Should Know," *Law360*, June 22, 2018.
- "Justice Should Keep Use Tax Precedent," *Los Angeles Daily Journal*, May 3, 2018.
- "At Wayfair Args, Justices Seem Hesitant to Overturn Quill," *Law360*, April 18, 2018.

- “An Interview With Georgia Revenue Commissioner Lynne Riley,” *State Tax Notes*, February 19, 2018.
- “A Tale of Two Sourcing Cases,” *IPT Insider*, October 2017.
- “Target Brands: Both the Best and the Worst Alternative Apportionment Analysis Yet,” *Bloomberg BNA*, April 19, 2017.
- “2016 in Review: What Went Right, and What Went Wrong,” *State Tax Notes*, January 8, 2017.
- “Controlling Interest Transfer Taxes: A (Mostly Critical) Review,” *Journal of Multistate Taxation and Incentives*, Vol. 26, No. 9, January 2017.
- “The More Things Change,” *State Tax Notes*, December 19, 2016.
- “Another *Wynne* for Taxpayers: Unconstitutional Limitations on Credits For Taxes Paid to Other States,” *IPT Insider*, November 2016.
- “Are New Tax Rules for Out-of-State Retailers Unconstitutional?” CFO.com, July 11, 2016.
- “No Taxation Without Nondiscrimination: A Survey of Recent Cases,” *State Tax Notes*, July 11, 2016.
- “What Makes a Loophole? Prop 13 and Change of Ownership,” *Tax Management Weekly State Tax Report*, June 24, 2016.
- “Is a Sourcing Rule by Another Name Just as Sweet?” *State Tax Notes*, February 22, 2016.
- “Memo to the Tennessee Supreme Court: Read This Before You Decide *Vodafone*,” *IPT Insider*, Institute for Professionals in Taxation, February 2016.
- “C Is for Cookie – That’s Good Enough for Ohio,” *IPT Insider*, December 2015.
- “Ask and Ye Shall Receive, Justice Kennedy: The Alabama DOR Has Proposed a Regulation to Challenge *Quill*,” *IPT Insider*, September 2015.
- “New Interest in Empowering States to Tax Remote Sales,” *Today’s General Counsel*, August/September 2015.
- “The Internal Consistency Problem in *Vodafone*,” *Audit & Beyond: State Tax Notes*, May 18, 2015.
- “The Potential of the Due Process Clause in State Taxation,” *Weekly State Tax Report*, April 3, 2015.
- “The State of the Tribunal: The Georgia Tax Tribunal Turns Two,” *Institute for Professionals in Taxation Tax Report*, January 2015.
- “Equifax Fallout and the Future of UDITPA Section 18,” *State Tax Notes*, August 25, 2014.
- “When Fighting Calif. Tax Disputes, See *Loeffler v. Target*,” *Law360*, June 20, 2014.
- “More Adventures in Due Process,” *State Tax Notes*, May 26, 2014.
- “A New Approach to Defining a ‘Reasonable’ Alternative Apportionment Method,” *IPT Tax Report*, September 4, 2013.
- “Due Process and Commerce Clause Tests Are Never, Ever Getting Back Together,” *State Tax Notes*, July 22, 2013.
- “Has the Due Process Clause Gotten Its Groove Back?,” *State Tax Notes*, Vol. 64, No. 10, June 4, 2012.
- “The Trend Toward Independent State Tax Tribunals: Good for Taxpayers and the States,” *Journal of Multistate Taxation and Incentives*, May 2012.

- “Private Enforcement of State Tax Laws and the Use of Supplemental Authorities to Collect Taxes,” *Weekly State Tax Report*, April 20, 2012.
- “Alternative and Special Industry Apportionment,” in *State Business Income Taxation*, Institute for Professionals in Taxation, 2012.
- “Section 1983 and 'Amazon' Laws,” *State Tax Notes*, June 6, 2011.
- “An Analysis of the Final Report of Georgia’s Special Council on Tax Reform,” *Journal of Multistate Taxation and Incentives*, March/April 2011.

## **Presentations**

- “Top Controversy Challenges in Today’s SALT World,” New England State and Local Tax Forum, Newton, MA, November 14, 2018.
- “Interplay of Property Values and Characterizations between Income, Sales, and Property Taxes,” Council on State Taxation (COST) 49th Annual Meeting, Phoenix, AZ, October 23-26, 2018.
- “Add-Backs and Transfer Pricing – A Case Study,” 25th Annual Paul J. Hartman State and Local Tax Forum, Nashville, TN, October 17, 2018.
- “Point/Counterpoint – Alternative Apportionment in a Single-Sales Factor World,” Paul J. Hartman State and Local Tax Forum, Nashville, TN, November 7-8, 2017.
- “Interplay of Property Values and Characterizations between Income, Sales and Property Taxes,” COST 48th Annual Meeting, Orlando, FL, October 22-25, 2017.

## **Education**

- University of Georgia (J.D., 2005)
- Vanderbilt University (B.A., 2002)

## **Admitted to Practice**

- Georgia
- California

## **Related Services**

State & Local Tax | Tax | Tax Controversy | Government & Economic Incentives | Connected & Autonomous Vehicles | Retail | Hospitality