JANETTE M. LOHMAN, CMI, CCIP, CPA, Esq. is a Partner with Thompson Coburn LLP in St. Louis, Missouri where she practices exclusively in the area of state and local taxation. Over the past two decades, Janette has handled complex income tax litigation by successfully combatting illegal assessments involving constitutional issues, inappropriately imposed apportionment methods, complicated disputes over the utilization of separate return net operating losses, and multistate disputes over non-business income resulting from the divestitures of going concerns in explosives, major credit card companies, telecommunications, information technologies, transportation, and publishing industries. She has handled property tax disputes involving outrageous assessments based on erroneous overvaluations, misclassifications, and discrimination for agricultural and mining properties, major manufacturing facilities, apartment complexes and large city office buildings. She has litigated sales/use tax exemption cases involving the construction, real estate development, manufacturing, IT, food services (airlines and restaurant chains), pharmaceuticals, and other industries, settling many of these cases favorably at the court house steps. In addition, for the past twenty-five years, Janette has been lead state tax credit counsel for what is now the nation's largest investor in state low-income housing, historic renovation, Brownfield remediation, and other credit programs. Janette has helped design the structures and sales of billions of dollars of state tax credits in dozens of states. Janette has also performed expansion/relocation incentives negotiations for other clients for multi-million dollar property tax abatements, jobs credits, and other financial incentives for electricity generating facilities, headquarters locations, and cement and other manufacturing facilities.

Janette was the Director of the Missouri Department of Revenue from 1993 through 1997 and before that, Director of Tax Planning and Assistant General Counsel for the former McDonnell Douglas Corporation. She holds an LL.M. in Taxation from the Washington University School of Law, a J.D. from the Saint Louis University School of Law, an M.B.A. from the Saint Louis University School of Business and Administration, a B.A., *summa cum laude,* from William Jewell College. Janette is a licensed CPA, and a member of the MSCPA (Taxation Committee) and the AICPA. Janette is a member of the Council on State Taxation ("COST") Practitioners Forum and a "double" Certified Member of the IPT ("CMI" — Sales Taxation; "CCIP" — Certified in Credits and Incentives Programs). Janette is a Past President of the IPT Board of Governors, a former Chairman of the IPT Income Tax Education Program, and a former Co-Chairman of the ABA/IPT Advanced

Income Tax Seminar. Janette received the IPT's Distinguished Service Award in June 2008. Janette serves on the Advisory Board for ***Tax Notes-State****, and* the SALT Executive Committee (ABA Taxation Section). She serves as a Fellow and is the Eight Circuit Regent for the American College of Tax Counsel. Janette is also a member of the Advisory Board for the National Multistate Tax Symposium (co-sponsored by Deloitte and the Florida Bar) and the Hartman SALT Forum Advisory Board (affiliated with Vanderbilt University Law School in Nashville, Tennessee).

Janette has been listed in *The Best Lawyers in America* since 2004, and was named Best Lawyer's "2020 St. Louis Lawyer of the Year for Litigation & Controversy—Tax." Recently, Janette also was named one of 14 "Influential Women in Tax Law" by Law360 in 2019, inducted into the 2020 Class of the Order of the Fleur dis Les, Saint Louis University School of Law's highest honor, was awarded the title of "Most Influential Leader in Tax Law in 2021 – Missouri" by ***Corporate Vision Magazine***, and was named the "2021 State Tax Lawyer of the Year" (United States) by ***Finance Monthly***.