



Chelsea E. Marmor

Associate
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Education

J.D., St. John's University School of Law, Staff Member, *New York International Law Review* and *St. John's Journal of International and Comparative Law*

B.A., *magna cum laude*, State University of New York at Binghamton

Bar Admissions

New York

Background

Chelsea Marmor counsels clients regarding state and local tax (SALT), including compliance, planning, litigation, controversy and audit defense matters. Her clients face issues involving income, franchise, sales and use, and property taxes.

Chelsea also regularly monitors and analyzes SALT legislation to determine any potential effect on clients' business operations.

Prior to joining Eversheds Sutherland (US), Chelsea served as an associate at a large, international tax firm. There, she also prepared and reviewed federal and state tax returns and advised clients on SALT matters, including tax litigation and controversy.

Awards

- Recipient, *Law360* Distinguished Legal Writing Award, presented at the 2020 Burton Awards for Legal Achievement for co-authoring, "States Find Footing With Marketplace Legislation After Wayfair," published in August 2019 by *Tax Notes (2020)*

Professional Activities

- Member, New York State Bar Association
- Member, New York City Bar Association

Articles

- Teleworking Issues – Different Takes for Different States (September 2021)
Journal of Multistate Taxation and Incentives
- *Appeal of Prince*: California Taxation of Nonresident Income From Restricted Stock (May 2021)
Journal of Multistate Taxation and Incentives

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- New York Slice: 2020 Year-in-Review (Part Two)(February 5, 2021)
Bloomberg Tax
 - Permanent Telework and Covid-19 – Should You Stay, or Should You Go?(January 2021)
Journal of Multistate Taxation and Incentives
 - New York Slice: 2020 Year-in-Review (Part One)(December 31, 2020)
Bloomberg Tax
 - Arkansas Takes on the Convenience of the Employer Test(June 2020)
Journal of Multistate Taxation and Incentives
 - COVID-19 State Employment Tax Considerations—Part I: Employer Withholding(May 19, 2020)
Bloomberg Law
 - Corporate Taxpayers Can Be Hopeful About California Tax Appeals(April 7, 2020)
Law360
 - States find footing with marketplace legislation after Wayfair(August 26, 2019)
Tax Notes
 - INSIGHT: Decision on Participatory Sports Exemption From NYC Sales Tax Leaves Heads Spinning(July 2, 2019)
Bloomberg Tax
 - 4 NY Corporate Tax Changes Businesses Should Know About(April 5, 2019)
Law360

Presentations

- 2022 State Income Tax Updates(April 20, 2022)
TEI 2022 State Income Tax School
- East/West Round-up(March 30, 2022)
TEI Philadelphia SALT Meeting
- US State and Local Tax Issues & Trends in the Digital Economy(March 1, 2022)
Global Tech Webcast Series
- The Unitary Concept(June 22, 2021)
Interstate Tax Planning
- The Unitary Concept(May 25, 2021)
Advanced Interstate webinar

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- Isn't It Inconvenient? Teleworking Issues for Employers(May 18, 2021)
TEI Denver SALT webcast
 - Isn't It Inconvenient? Teleworking Issues for Employers(April 20, 2021)
TEI Seattle webcast series
 - New York SALT Update: The Governor's Budget and Beyond(February 4, 2021)
Eversheds Sutherland
 - Eversheds Sutherland presents at the TEI New York Chapter's 57th Annual Tax Symposium(December 9, 2020)
Tax Executives Institute New York Chapter
 - Protecting Your Company: False Claims Act and Class Action Litigation(October 17, 2019)
TEI Dallas SALT Day
 - Legislation Trends in State Taxation(October 17, 2019)
TEI Dallas SALT Day
 - The Unitary Concept(June 21, 2019)
Interstate Tax Planning Conference

Legal Alerts

- Florida District Court of Appeals hears oral arguments in addback dispute (October 12, 2022)
- New York revises recently issued "final draft" corporate tax regulations (August 8, 2022)
- Updates from the MTC's Summer Meetings (August 5, 2022)
- They have arrived: New York issues "final draft" corporate income tax apportionment regulations (July 20, 2022)
- Updates from the MTC's Uniformity Committee Spring Meeting (April 22, 2022)
- Georgia's 2022 legislative session ends with significant tax legislation (April 7, 2022)
- Georgia's tax legislation survives 2022 Crossover Day (March 17, 2022)
- New York Governor announces fiscal year 2023 budget (January 20, 2022)
- No loss: Stricken by the Pennsylvania Supreme Court, the NOL deduction nevertheless is allowed (January 6, 2022)

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- Updates from the MTC: The Executive Committee approves California’s return, and the Uniformity Committee focuses on two projects (November 12, 2021)
 - Louisiana Department of Revenue implements managed audit program to address transfer pricing issues (October 28, 2021)
 - SCOTUS denies certiorari in New York opioid stewardship payment challenge (October 4, 2021)
 - Just when you thought you were out: The Maryland Comptroller drops proposed sourcing reg for the digital ad tax (August 31, 2021)
 - Department of Taxation and Finance releases long awaited guidance addressing pass-through entity tax (August 27, 2021)
 - New Jersey to restore pre-pandemic nexus standards (August 9, 2021)
 - SCOTUS denies New Hampshire’s motion challenging Massachusetts’ taxation of nonresident remote workers during Covid-19 (June 28, 2021)
 - Georgia offers another dose of COVID relief: Governor enacts temporary property tax relief for manufacturers (May 5, 2021)
 - MTC Uniformity Committee update—hey partner, let’s tax your digital goods and services (April 29, 2021)
 - Connecticut proposes digital advertising services tax and employee-elective wage compensation tax on employers (April 19, 2021)
 - Not enough lipstick: Maryland Legislature amends digital ads and digital products taxes (April 12, 2021)
 - New York Legislature finalizes FY 2022 budget (April 8, 2021)
 - Georgia’s 2021 Sine Die – Thoughtful policy mixed with last minute surprises and everything in-between (April 1, 2021)
 - MTC SITAS Committee meeting – transfer pricing group holds first meeting since 2016 (March 23, 2021)
 - Georgia Legislature approves Taxpayer Fairness Act limiting administrative deference (March 22, 2021)
 - Georgia legislature proposes to eliminate high-tech sales tax exemption (February 26, 2021)
 - New York Governor announces Fiscal Year 2022 budget (January 20, 2021)

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- MTC Executive Committee Fall meeting update—SITAS Committee regroups and amended P.L. 86-272 statement moves forward (November 24, 2020)
 - California Superior Court invalidates sales tax Regulation 1585 awarding refund on sales of bundled cellular telephones (November 17, 2020)
 - Oregon DOR CAT rulemaking in full swing (November 13, 2020)
 - California and San Francisco ballot measures raise important worker classification issues (November 11, 2020)
 - MTC 2020 fall committee meetings begin (November 5, 2020)
 - New Jersey fixes “trapped dividend exclusion” problem (November 5, 2020)
 - State and local tax ballot measures (November 4, 2020)
 - Oregon proposed rules - broadcaster and unitary ownership threshold (October 28, 2020)
 - Massachusetts Appeals Court issues opinion favorably interpreting Internet Tax Freedom Act’s screening software requirement (September 9, 2020)
 - Merely deriving receipts from New Jersey sources does not create nexus for Corporation Business Tax purposes (September 9, 2020)
 - Eversheds Sutherland files amicus curiae brief on behalf of COST in Fresno Measure P case (September 8, 2020)
 - Eversheds Sutherland files amicus curiae brief on behalf of COST in San Francisco Prop C (June 2018) case (September 4, 2020)
 - Pennsylvania Commonwealth Court upholds DOR’s “Benefits-Received” standard for sourcing of service receipts (July 25, 2020)
 - D.C. Council considers advertising and personal information sales taxes (July 7, 2020)
 - Georgia General Assembly adjourns with new tax legislation (June 29, 2020)
 - California State Board of Equalization does not issue guidance on property tax disaster relief for COVID-19 (June 15, 2020)
 - Pennsylvania Attorney General criticized for not representing Department of Revenue (June 12, 2020)

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- Mississippi Supreme Court doubles down denying deference to DOR regulation (June 3, 2020)
 - Louisiana Legislature passes Marketplace Collection Bill (May 28, 2020)
 - MTC 2020 spring committee meetings (April 23, 2020)
 - MTC spring committee meetings – executive committee (April 23, 2020)
 - Down a rabbit hole: New Jersey regulations provide guidance on GILTI and FDII apportionment (April 22, 2020)
 - COVID-19 telework triggers state tax withholding guidance (April 20, 2020)
 - Inside California’s Office of Tax Appeals (April 13, 2020)
 - New York budget bill passes legislature (April 7, 2020)
 - Texas Trifecta – Texas Supreme Court issues three decisions on cost of goods sold deductions (April 6, 2020)
 - TCJA’s NOL limitations rolled back in congressional COVID-19 response (April 3, 2020)
 - Eversheds Sutherland files an amicus curiae brief on behalf of COST (April 3, 2020)
 - New York extends personal income and corporate tax filing and payment deadlines due to COVID-19 (March 30, 2020)
 - New York addresses abatement of interest on sales tax remittances, extends court deadlines (March 23, 2020)
 - SALT issues arising from the Coronavirus (COVID-19) crisis (March 20, 2020)
 - Maryland passes digital advertising service tax (March 19, 2020)
 - What you need to know today about COVID-19 and California taxes (March 18, 2020)
 - Significant tax legislation moves forward in Georgia (March 17, 2020)
 - New York Senate introduces digital advertising tax bill (March 14, 2020)
 - Maryland’s digital advertising tax bill passes out of committee with amendments (March 6, 2020)
 - Congressional hearing on Wayfair raises sales tax burden issues (March 4, 2020)

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- Maryland hearing on Digital Advertising Tax highlights problems, hints at amendments (March 2, 2020)
 - Nebraska Legislature Considers Sales Tax on Digital Advertising (February 14, 2020)
 - Caring is not sharing — New York’s proposed tax on data (February 5, 2020)
 - Legal Alert: Maryland State Senate’s Budget and Taxation Committee Hears Testimony on Proposed Digital Advertising Tax (January 30, 2020)
 - Legal Alert: New York Governor announces 2021 budget (January 23, 2020)
 - Legal Alert: Tax on digital advertising introduced in Maryland Senate, hon (January 10, 2020)
 - Legal Alert: Happy New Year! New York Court strikes down retroactive decertification of a tax credit (January 6, 2020)
 - Wisconsin appellate court affirms Microsoft’s sourcing of receipts (November 5, 2019)
 - MTC Uniformity Committee considers updated marketplace facilitator white paper (November 5, 2019)
 - Illinois appellate court upholds Chicago streaming tax (October 2, 2019)
 - Legal Alert: Court holds California local tax subject to supermajority voting requirement, California Supreme Court review likely (September 9, 2019)
 - New Jersey dumps GDP allocation methodology (August 21, 2019)
 - Third time’s not the charm—New York Tribunal rejects market-based sourcing (August 6, 2019)
 - Court holds California local taxes not subject to supermajority voting requirement (July 9, 2019)
 - State tax implications of US Supreme Court’s limitation of judicial deference to agency interpretations of their own regulations (June 27, 2019)
 - New York Legislation excluding 95% of GILTI awaits governor’s signature (June 21, 2019)
 - Taxation without a DC location – the District of Columbia’s Universal Paid Leave Act tax goes into effect July 1, 2019 (June 20, 2019)

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- Legal Alert: Return to sender – Chevron deference lives (for the moment) (May 22, 2019)
 - California’s use tax nexus and marketplace collection requirements (April 26, 2019)
 - US Supreme Court hears trust nexus oral arguments (April 17, 2019)
 - New York Budget Bill passes Legislature (April 4, 2019)
 - Georgia Legislature enacts significant tax legislation but falls short on major sales tax proposals (April 4, 2019)
 - Maryland bill proposes digital goods tax (February 4, 2019)
 - Legal Alert: Missouri bill would require payment processors to collect sales tax (January 25, 2019)
 - Legal Alert: New York Governor proposes significant tax changes (January 17, 2019)
 - Legal Alert: New York instructs taxpayers on GILTI apportionment (January 14, 2019)
 - Legal Alert: DC QHTC regulation amended to require new application procedure (January 8, 2019)
 - Legal Alert: District of Columbia imposes Wayfair nexus standard, digital goods taxation and marketplace sales tax collection requirements (January 3, 2019)
 - Consolidated complexities – state corporate income tax implications of I.R.C. § 163(j) (December 18, 2018)
 - Thanksgiving dinner arrives early – New Jersey serves up some amnesty dessert with some penalty turkey (November 15, 2018)
 - Results are in – state tax ballot measures (November 8, 2018)
 - Multistate Tax Commission to explore updating P.L. 86-272 guidance (November 8, 2018)
 - Overlooked opportunities? State tax considerations relating to investments in federal qualified opportunity zones (November 2, 2018)
 - House Judiciary Committee considers ramifications of Wayfair decision (July 25, 2018)
 - Top New Jersey tax changes in the 2018 budget deal (July 5, 2018)

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- New Jersey legislature passes corporate tax increases, still negotiating with governor (June 27, 2018)
 - US Supreme Court overrules physical presence standard, leaves plenty of questions (June 21, 2018)
 - New York bill introduced to exempt GILTI (June 12, 2018)
 - Legal Alert: Chicago streaming video tax does not violate federal and state law (May 30, 2018)
 - Legal Alert: Maryland's limited interest on Wynne refunds ruled unconstitutional (May 29, 2018)
 - Maryland enacts legislation adopting single sales factor apportionment (April 25, 2018)
 - Georgia Legislature enacts significant income, sales, and property tax legislation (April 4, 2018)
 - New York State budget adopts substantial changes in response to federal TCJA (April 2, 2018)
 - Georgia passes legislation to provide deduction of GILTI from the state tax base (March 21, 2018)
 - Will Georgia conform to federal tax reform? Annual legislation introduced (February 5, 2018)
 - The State and Local Tax Implications of Federal Tax Reform (November 10, 2017)
 - DC Office of Tax and Revenue Launches New QHTC Sales and Use Tax Exemption Application/Pre-Certification Process (October 27, 2017)
 - Pennsylvania Supreme Court Finds Flat-Dollar NOL Cap Unconstitutional, But Upholds Percentage Cap (October 18, 2017)
 - Legal Alert: New California Tax Agencies' Roles Clarified (September 20, 2017)
 - Legal Alert: Virginia Supreme Court Limits Corporate Income Tax Addback Exception (September 1, 2017)
 - Legal Alert: Congress Holds Hearing on Legislation to Limit State Taxation (July 25, 2017)
 - Legal Alert: Georgia Senate Special Tax Exemption Study Committee Holds First Meeting (July 19, 2017)

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- California Legislature Passes Bill That Creates Two New Tax Agencies and Reduces the Board of Equalization's Powers (June 16, 2017)
 - US Supreme Court's Ruling Bolsters Taxpayers' First Amendment Right To Pass Through Fees (and Taxes) (April 7, 2017)
 - Maybe Next Season? Georgia Tax Bills Collapse in Last Day of Session (April 5, 2017)
 - Multistate Tax Commission to Explore Model Entity-Level Tax on Partnerships (March 10, 2017)
 - Check Your Michigan Unitary Group Filings—LaBelle Is Final (March 7, 2017)
 - MTC Adopts Allocation and Apportionment Regulations (February 28, 2017)
 - Georgia Tax Tribunal Issues Two New Decisions on Remote Seller Nexus and Georgia Tax Credit Elections (February 20, 2017)
 - California Legislative Committee Holds Informational Hearing on Lucent and Administering California's Technology Transfer Agreement Law (February 3, 2017)
 - Legal Alert: NYC Administrative Law Judge Determines Long Distance Telecommunications Service Fees Exempt from Utility Tax (January 19, 2017)
 - Legal Alert: California Court of Appeal Holds Doing Business ≠ Any Activity Engaged In for Pecuniary Gain (January 14, 2017)
 - Legal Alert: Checkfree – Another Taxpayer Win on New York State Online Service Receipt Sourcing; ALJ Determination Mirrors Expedia (January 13, 2017)