



Eric Anderson

Managing Director – State and Local Tax – US National Tax

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PHONE: 415.764.2766

EDUCATION

- University of Washington, BBA (Accounting)
- University of Washington, JD
- New York University, LLM (Taxation)

AFFILIATIONS

- Washington State Bar Association
- American Bar Association
- California Bar Association

Eric Anderson provides state and local tax services as part of the US National Tax practice. He has expertise in strategic tax planning, controversy representation, and tax risk management for clients across the firm. Eric also focuses on income tax planning and compliance, sales and use tax transaction planning, mergers and acquisitions, local tax matters, and administrative tax controversies. Eric also has extensive experience with unitary tax planning, business and non-business issues, and entity structuring to manage multistate tax liabilities.

Eric serves as an Andersen firm-wide resource for credit and incentive consulting, including negotiated incentives related to company expansions and training activities, as well as statutory tax credits. He has helped clients obtain refunds for a variety of statutory credits aggregating millions of dollars.

Eric has practiced in the state and local tax area since 1994. Before joining Andersen, he worked with international professional services firms consulting in a variety of state and local tax areas. He also held a tax planning position with a Global 100 technology consulting corporation, where his team led a global reorganization to place the company in a tax efficient structure leading up to an initial public offering.

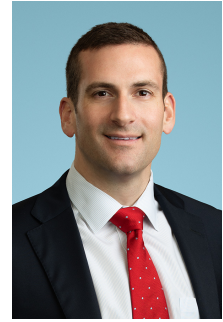
Eric serves as an adjunct professor with the University of San Francisco School of Law. He previously taught state and local taxation in other law programs. He is also a frequent speaker at national and regional conferences.



Zachary T. Atkins | Special Counsel

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Zack represents clients on state and local tax and federal excise tax controversy and planning, compliance, and transactional matters.

Zack represents clients in the technology, finance, communications, media, manufacturing and energy sectors in all phases of multistate tax controversy, from audit to trial to appeals. He advises clients on state and local tax and federal excise tax planning, policy, compliance, and transactional matters. His tax policy experience includes drafting proposed tax legislation and other advocacy materials in support of clients' lobbying efforts.

Previously, Zack served as the deputy general counsel of a privately held family of companies that engaged in truck and equipment manufacturing, retail distribution, and e-commerce. He advised the businesses on corporate transactions, federal, state and local tax compliance and controversy, environmental compliance, labor issues, campaign finance and lobbying, general corporate governance and risk avoidance.

Before serving as deputy general counsel, Zack spent seven years with the state and local tax group of an international law firm.

Education

LL.M., New York University School of Law, 2010
Taxation

J.D., Emory University School of Law, 2009

B.A., University of California, Los Angeles, 2005

Admissions

Tennessee

Georgia

New York

William M. Backstrom, Jr.

Jones Walker LLP

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WILLIAM M. BACKSTROM, JR. is a “mature,” but competitive, cyclist with a SALT problem. His individual workouts include “recovery” time in which he focuses on the SALT issue of the day. His favorite scheduled workouts are on Monday – “Recovery.”

When Bill is not cycling, he is a partner in Jones Walker LLP, where he serves as the Practice Group Leader for the Tax, Trusts and Estates Practice Group. For over 40 years, Bill has focused his practice on multistate state and local tax matters involving tax and business planning, identification and utilization of tax credits and incentives, audit defense, governmental relations, administrative appeals, judicial appeals and legislation.

Bill is a frequent lecturer and author on a variety of tax topics, including all aspects of Louisiana state and local taxation, as well as state and local tax issues relating to multistate and multinational operations. Bill is a frequent speaker on many topics, including tax implications and due diligence related to business restructuring transactions.

Bill has lectured at numerous programs presented by the Paul J. Hartman Memorial State and Local Tax Forum, the Council on State Taxation (COST), the Institute for Professionals in Taxation (IPT), the National Multistate Tax Symposium, the New York University School of Professional Studies, the Georgetown University Law Center Continuing Legal Education, the Tulane Tax Institute, the Southeastern Association of Tax Administrators (SEATA), the Louisiana Association of Tax Administrators (LATA), the Louisiana Society of Certified Public Accountants, the Texas Society of Certified Public Accountants, the Tax Executives Institute, Inc., and the American Petroleum Institute.

Bill received his B.S. degree (with distinction) from Mississippi State University (1976), his J.D. degree from the University of Mississippi, School of Law (1979), and his Master of Laws (in Taxation) from New York University School of Law (1980). He is licensed to practice law in Louisiana and Mississippi and is a Board Certified Tax Specialist in Louisiana.

Bill also is a member of the Advisory Boards of the Paul J. Hartman Memorial State and Local Tax Forum and the National Multistate Tax Symposium. Bill has been listed annually (since 2010) in *Chambers USA – America's Leading Lawyers for Business* in Tax. Bill also is included in *The Best Lawyers in America* for Tax Law in Louisiana and was recognized in the 2011 edition as “Lawyer of the Year” for Tax Law in New Orleans.

Mr. Karey Barton joined KPMG in November 2021 as a Managing Director after retiring from the Texas Comptroller of Public Accounts office where he most recently served as the Associate Deputy Comptroller for Tax. In this role, Karey had responsibility for tax administration, tax litigation/hearings, taxpayer assistance, and compliance and enforcement. Karey was also one of the chief architects of the Texas Margins tax in his role as director of the Texas Tax Reform Commission. In prior stints with the Texas Comptroller's office, he served as tax policy director as well as several other senior positions in tax policy and revenue estimating. Additionally, in his 15-year consulting career in the private sector, Karey provided extensive analysis on tax related legislative, regulatory, and policy matters.

As Managing Director in the KPMG Washington National Tax practice, Karey will assume the role of primary resource for all matters involving Texas tax regulations – assisting clients in resolving complex sales and use tax issues, income and franchise tax issues, refund claims, and tax controversies. Karey has extensive experience working with Texas taxpayers across a wide range of industries – serving as a practitioner, a private consultant, and a government administrator over his thirty years of practice. Also, with his broad network across other state administrator organizations and his deep understanding of the process and procedures unique to state tax administration, Karey will leverage his expertise and relationships in matters involving other jurisdictions, as well.

Sheelagh Beaulieu is Sr. Director of State and Local Tax with CVS Health in Woonsocket, RI. Sheelagh currently oversees State Income tax planning, compliance and controversy; premium tax and credits and incentives for the CVS and Aetna group of companies. Prior to joining CVS in 2011 Sheelagh was in public accounting for 15 years. She is graduate of the University of Massachusetts, Dartmouth and Roger Williams School of Law.



Benjamin Bright
Director – Sales & Use Tax

Benjamin Bright has over 20 years of experience working in state taxes. He is Director – Sales & Use Tax at HCA Healthcare (HCA), which is a leading healthcare services company that owns and operates hospitals and surgery centers in the U.S. and United Kingdom. This is Mr. Bright's second time at HCA, where he oversees sales & use tax for the company but has also been involved in state income and franchise tax, and credits and incentives. Before having the opportunity to return to HCA, Mr. Bright was Senior Director – State Taxes at VF Corporation, which is a leader in branded apparel, including JanSport®, The North Face®, Vans®, and Timberland®, among other leading brands. Mr. Bright has also worked with a regional accounting firm and Service Merchandise Company, Inc.

Mr. Bright has spoken at the Georgetown Advanced State and Local Tax Institute, IPT (Institute for Professionals in Taxation) conferences, and the Paul J. Hartman State & Local Tax Forum. He has participated as a panelist at several COST (Council on State Taxation) conferences and facilitated at COST's State & Local Tax Basics School. He has served at the request of the North Carolina Department of Revenue on its Business Tax Advisory Committee. He is on the Board of Directors for COST, and he is on the Advisory Board for Step Up for Students, a Florida Tax Credit program. Mr. Bright is a licensed CPA and member of the American Institute of Certified Public Accountants and the Tennessee Society of Certified Public Accountants. He received his degree in accounting from Tennessee Technological University.

Maria Castilla, JD, Tax Counsel at Block, Inc., has been a state and local tax attorney for 10 years. In her role at Block, Maria advises on a broad range of tax matters across Block's various business lines, including domestic and international tax planning, controversy, global expansion, and tax legal support for commercial and product matters. Prior to joining Block, Maria split her career between public accounting where she advised on SALT matters and represented clients in tax controversy with state authorities, and as an editor/author for Checkpoint Catalyst at Thomson Reuters where she worked on multi-jurisdictional SALT content to help practitioners navigate the increasingly nuanced legislative and tax policy landscape, especially in the post-TCJA and post-Wayfair world.

Carrie Cook is the Vice President of Tax Operations & Policy at Albertsons Companies where she has worked since 2013. Carrie has over 20 years of combined large firm, publicly held company and privately held corporate tax experience. At Albertsons, Carrie is responsible for all aspects of global tax operations, managing a team of over 40 tax professionals.

Carrie's previous experience includes leadership roles at other retailers such as Redbox, Coinstar, and Eddie Bauer. Earlier in her career Carrie was a Tax Associate with Russell Investments, Arthur Andersen, and Preston Gates & Ellis, a leading Seattle-based law firm, now known as K&L Gates.

Carrie graduated *magna cum laude* with a B.A. in Sociology from the University of Louisville. She earned her J.D. degree *cum laude* from the University of San Francisco School of Law (with emphasis in Taxation and Business), and an LL.M (Taxation) from the University of Washington School of Law. Carrie also is the Chief Financial Officer of the Albertsons Foundation and an officer of the Associated Taxpayers of Idaho.

Hartman Conference 2022 – Jeff Cook Speaker Bio

Jeff Cook is a Senior Manager in KPMG's State and Local Tax (SALT) practice, and he serves as an indirect tax expert for the Washington National Tax group (WNT). At WNT, Jeff assists the SALT practice by serving as a consulting resource for SALT engagement teams across the country; by providing thought leadership on emerging SALT developments; and by developing curriculum and instructing KPMG professionals at SALT trainings.

Jeff has over ten years of experience in assisting clients primarily in sales and use taxes. He provides an extensive range of tax consulting services to companies in diverse industries, such as retail, manufacturing, telecommunications, technology, and health care. Prior to joining KPMG in Kansas City in 2013, Jeff practiced law in Kansas and Missouri.

Michael Corrales – SALT



Michael is a Tax Partner in the District of Columbia Office. He focuses on State and Local Income/Franchise Tax with a specialization on State Automation and Reporting. Michael has been with PwC for 14 years.

SALT Automation and Reporting is the combination of technology tools and computer programming to bring automation, modeling and process improvement to SALT clients. Michael is an expert in Alteryx, Tableau and SQL which has allowed him to build solutions for Costs of Performance, State Apportionment, State Sourcing, NOL tracking and Legal Entity Accounting.

- Michael has a major in accounting from NYU – Stern School of Business. He holds a CPA in Virginia, New York and the District of Columbia.



Barbara G. Coulter

State and Local Tax Partner

PricewaterhouseCoopers LLP, Atlanta, GA

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Barbara joined PricewaterhouseCoopers LLP in February of 2005 and is a State and Local Tax Partner in the Atlanta office. Barbara has over twenty-five years of experience in addressing state and local income and franchise tax issues for both public and private companies. Her focus is on multi-state corporate restructuring, mergers & acquisitions, state tax controversy, state and local tax planning, income tax refund reviews, state tax compliance and tax accounting. Her experience and expertise covers a widespread range of market sectors, including, but not limited to, manufacturing, consumer products, retail, aerospace and defense, hospitality, financial services, airlines, trucking/transportation and mining.

Barbara is a frequent speaker on state and local tax issues for professional continuing education programs, including Council on State Taxation and Tax Executives Institute.

Barbara obtained a B.S. in Accounting from Bob Jones University and her Masters in Taxation from Georgia State University. She maintains an active CPA license in Georgia and is a member of the American Institute of Certified Public Accountants.

Lila Disque is Deputy General Counsel at the Multistate Tax Commission. Lila's role at the MTC includes drafting model state tax legislation; drafting amicus briefs for cases of first impression at state and federal courts; and creating training programs for state tax lawyers and auditors. She is particularly interested in the art of communicating tax law in plain English – something that comes into play in amicus briefs and trainings. She is convinced that if everyone understood tax law, they'd enjoy it as much as she does (which is to say, a lot). Lila holds a J.D. from the University of California Davis School of Law and an LL.M. from Georgetown.



Maria P. Eberle

Partner

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Related Legal Services

State & Local Tax

Tax

Tax Dispute Resolution

Tax Planning

Languages

English

Maria P. Eberle is a member of the Firm's Tax Group in New York, she serves as chair of the SALT subpractice group and also as a member of the North America Tax Practice Group Management Committee. She advises multinational companies on a full range of state and local tax matters, including tax controversy and litigation. Before joining Baker McKenzie, Ms. Eberle was a partner at an international law firm, where she concentrated on state and local tax matters. In addition, she was previously a manager of multistate tax services at a Big Four accounting firm where she advised individual and corporate clients on a variety of state and local tax issues. Ms. Eberle has also served as an adjunct professor of law at Quinnipiac University School of Law, where she taught a course on state and local tax.

In 2019 Maria was recognized by Law360 as a Rising Star in the field of Tax. Chambers USA has also named Maria as a Leading Lawyer (State and Local Tax: New York, 2019) and International Tax Review recognizes Maria in their annual Women in Tax Leaders Guide (2016-2019).

Practice focus

Ms. Eberle focuses her practice on various state and local tax matters, including corporate income/franchise tax, sales and use tax, and property tax. Maria advises businesses and individuals with state and local tax planning and all aspects of litigation matters, representing clients at all stages of state and local tax disputes including the audit, administrative appeal, state trial court, and state appellate and supreme court stages.

Representative clients, cases or matters

- Advises diverse US- and foreign-based multinationals on all aspects of state income/franchise, sales/use tax and real property transfer tax issues, including nexus, business/non-business income, sourcing considerations, unitary business principles and US Constitutional concepts.
- Represents clients in state tax controversies before courts and/or administrative tax tribunals throughout the US with a specific focus on New York State and New York City tax controversies.

Baker & McKenzie LLP

452 Fifth Avenue

New York, NY 10018

United States

- Advises individuals in planning and represents individuals in controversies with respect to state personal income tax issues, including residency determinations and domicile changes.

Publications, presentations and articles

Ms. Eberle is well recognized for her speeches throughout the country on a variety of state and local tax issues. Some recent speeches/topics include:

- "How Financial Corporations Impact Your Group," *New England SALT Forum*, Newton, MA, November 2015.
- "How to Handle State Tax Audits," *National Premium Tax Conference*, Reno, NV, November 2015.
- "Recent Trends in Combined Reporting and Apportionment," NESTOA, Mystic, CT, September 2015.
- "Navigating the Minefield of Intercompany Transactions," *TEI Tulsa Chapter*, Tulsa, OK, May 2015.
- "Apportionment and Market Sourcing Planning Opportunities," *TEI Dallas FW Tax School*, Dallas, TX, April 2015.
- "Navigating the Minefield of Intercompany Transactions," *TEI Midyear Conference*, Washington, DC., March 2015.
- "The Use & Abuse of Equitable Appointment," *Vanderbilt University Paul J. Hartman Tax Forum*, Nashville, TN, October 2014.
- "New York's Massive Tax Reform," *COST Annual Meeting*, Hollywood, FL, October 2014.

Ms. Eberle frequently publishes articles in a variety of professional publications. Some recent articles include:

- "New York Corporate Franchise Tax," *Checkpoint Catalyst*, September 2015.
- "Decoding Combination: What Is a Unitary Business," *State Tax Notes*, February 2015.
- "Demystifying the Sales Factor: Conduit Receipts," *State Tax Notes*, December 2014.
- "Demystifying the Sales Factor: Foreign Receipts," *State Tax Notes*, September 2014.
- "Demystifying the Sales Factor: Passthrough Receipts," *State Tax Notes*, July 2014.
- "New York's Revised Nonresident Audit Guidelines: A Tool For Taxpayers?," *State Tax Notes*, July 2014.

- "Demystifying the Sales Factor: Market-Based Sourcing," *State Tax Notes*, May 2014.
- "New York Residency - Does Any Part of a Day Really Count?" *Bloomberg BNA Weekly State Tax Report*, March 2014.
- "Demystifying the Sales Factor: Classifying Receipts," *State Tax Notes*, March 2014.
- "Demystifying the Sales Factor: Costs of Performance," *State Tax Notes*, January 2014.
- "The Transfer Tax Trap -- It's Real," *State Tax Notes*, September 2013.
- "Information Services: New York Takes a Hard Look at Soft Dollars," *State Tax Notes*, June and July 2013.
- "Nexus in a New York Minute: Advisory Opinion on Business Activities," *State Tax Notes*, May 2013.
- "Can You Take This to the Bank? State Taxation of Financial Institutions," *State Tax Notes*, March 2011.

Education and admission

Education

- New York University (Master of Law Taxation) (2009)
- Quinnipiac University School of Law (J.D.) (2006)
- New York University (B.A.) (2003)

Admission

- New York~United States (2007)
- Connecticut~United States (2006)



Bruce P. Ely

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Bruce Ely is a partner in the Birmingham, Alabama office of the multistate law firm of Bradley Arant Boult Cummings LLP and founder of its SALT Practice Group. He represents taxpayers before various state and local government taxing authorities as well as the tax tribunals and circuit and appellate courts of Alabama and Mississippi, and before the Internal Revenue Service Appeals Office and U.S. Tax Court.

Mr. Ely is Past Co-Chair of the New York University (NYU) Institute on State and Local Taxation, a long-time Fellow of the American College of Tax Counsel, and has been listed in “*Best Lawyers in America*” and “*Super Lawyers*” for a number of years. Until recently, he also served as Co-Chair of the ABA Tax Section SALT Committee’s “Task Force on the State Implications of the New Federal Partnership Audit Rules” and co-authored a model conformity/RAR statute now being advocated to the states. He is also co-editor of the Bloomberg Tax “Pass-Through Entity Navigator” and serves as Alabama correspondent for both *Tax Notes-State* and *Daily Tax Report*. He is a longtime member of the State Tax Advisory Board for Bloomberg Tax and received Bloomberg’s “State Tax Author of the Year” Award in 2017 and its Franklin C. Latcham Distinguished Service Award in December 2021.

Bruce has also received the “Paul H. Frankel Excellence in State Taxation Award” from the Council On State Taxation and was the first recipient of NYU’s “Paul H. Frankel Award for Outstanding Achievement in State and Local Taxation.” He was named one of the “Top 10 Tax Lawyers in the United States” by *State Tax Notes/Tax Analysts*. Over the years, he has co-authored numerous acts of the Alabama Legislature dealing with the Alabama Taxpayers’ Bill of Rights, the Alabama Tax Tribunal, the Local Tax Simplification Act, corporate income taxes, pass-through entities, and municipal business license taxes.

He was privileged to serve as counsel to several tax reform and state constitutional reform commissions of the Alabama Legislature, and is a longstanding member of the Alabama Law Institute. Bruce received both his B.S. degree in Accounting and J. D. (with honors) from the University of Alabama and his LL.M. in Taxation from NYU School of Law.

(May 24, 2022)

Lorie Fale

My favorite quote to live by is from Wayne Gretzky: “you miss 100% of the shots you never take.” After 24 years at PwC where, as a partner, I led the firm’s Florida state and local tax practice, I now focus my attention solely on state tax consulting/controversy work at Akerman LLP. My enjoyment of state tax stems from the ability to use my creativity and technical skills to develop strategic, innovative and implementable opportunities for my clients. I am passionate about learning my client’s operations and needs to find optimal solutions for seemingly insurmountable problems. Clients have expressed appreciation for my upbeat demeanor and sincere willingness to resolve issues in a manner that consistently achieves positive outcomes.

I have 25+ years' experience as a state tax controversy specialist (primarily focused on Florida), dealing with all aspects of state tax audits, refunds, and assessment management – as well as experience with multistate income tax consulting. My prior CPA experience provides me with the accounting experience that enables me to fully understand the impact of state tax opportunities and exposures on a client’s budgets, forecasts, reserves, and financial statements. In order to deliver the best resolution to a tax issue for my clients, I combine innovation, relationships built on trust, and technical expertise - this approach inspires confidence with my both my clients and colleagues. One of my clients stated: “Lorie is full of color, life, and good ideas. She is a solid value proposition with a little bit of fun!”

My love for adventure is a thread that runs through both my personal and professional life. Traveling to many countries throughout the world has given me the opportunity to gain a broad global perspective, and it has enabled me to create meaningful experiences for my family.

Education

J.D., University of Miami, 1998

B.S., University of Maryland, 1991

Bar Admissions

Florida

CPA Licenses

Florida

Maryland

Areas of Experience

Corporate Tax

Financial Services

State and Local Tax Consulting




State and Local Tax Litigation and Controversy

<https://www.linkedin.com/in/lorie-mcdonald-pwc/>

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Craig B. Fields Partner

Tax

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 craig.fields@blankrome.com



CO-CHAIR, TAX, BENEFITS, AND PRIVATE CLIENT PRACTICE GROUP

Craig leads Blank Rome's State + Local Tax practice and regularly litigates state and local tax matters as well as counsels clients on state and local tax planning. In addition to representing clients in state and local tax controversies before administrative and judicial systems in jurisdictions throughout the United States, he has resolved hundreds of non-public record cases around the country.

He has secured successful outcomes for clients in state general jurisdiction courts and tax courts as well as appellate courts for a multitude of clients across various industries. He has also advised clients on the potential state and local tax consequences of complex restructurings involving corporation income (franchise) taxes, sales and use taxes, and miscellaneous taxes.

Craig has published numerous articles on state and local taxation, which have appeared in leading industry publications such as the *Journal of State Taxation*, *State Tax Notes*, *Tax Management's Multistate Tax Report*, *COST's State Tax Report*, *TEI's Tax Executive*, *Research Institute of America's State and Local Taxes Weekly*, the *Journal of Multistate Taxation and Incentives*, *Law360*, *Cyberspace Lawyer*, the *Interstate Tax Report*, and The American Bar Association's *The State & Local Tax Lawyer*.

Craig also frequently delivers lectures on state and local tax issues and has spoken before many organizations, including Georgetown University Law Center's Advanced State and Local Tax Institute, The National Multistate Tax Symposium, New York University's Institute on State and Local Taxation, Vanderbilt University Law School's Paul J. Hartman State and Local Tax Forum, the Tax Executives Institute, the Council On State Taxation, the Energy Tax Association, STARTUP, the Chicago Tax Club, the Tulane Tax Institute, Practising Law Institute, and the Tax Section of the American Bar Association.

RECOGNITIONS

- 2012–2021, New York: State and Local Tax, listed in *Chambers USA*
- 2011–2021, U.S. Taxes, listed in *The Legal 500 United States*
- 2021, "Leading Lawyer," listed in *The Legal 500's Guide to Outstanding Lawyers Nationwide*
- 2018, "Tax MVP," listed in *Law360*
- 2017, "Outstanding Achievement in State and Local Taxation" Paul H. Frankel Award, received by the NYU School of Professional Studies

ADMISSIONS

Connecticut
District of Columbia
Massachusetts
New York

EDUCATION

New York University School of Law
(LLM, Major: Taxation)
Duke University School of Law (JD)
Queens College (BA)

Bruce J. Fort is senior counsel to the Multistate Tax Commission, a position he has held since 2007. Mr. Fort has co-authored numerous briefs filed with the U.S. Supreme Court and state appellate courts on matters affecting state taxation and federalism. Mr. Fort regularly leads state and local tax training programs for state revenue departments and attorneys general, and has advised numerous state tax agencies and legislative bodies on litigation and policy matters. Mr. Fort has served as principal staffer or hearing officer for several proposed uniform statutes and regulations promulgated by the Commission, and assisted in the Commission's efforts to reform Compact Article IV (UDITPA). Mr. Fort is a frequent presenter at state and local tax conferences, including the Paul J. Hartman SALT Forum, the Georgetown University SALT conference, the American Bar Association Tax Section and the Tax Executives Institute training courses. He received a B.A. degree in history from the University of Oregon and his J.D. from the University of Oregon School of Law some years ago.

Prior to joining the Commission in 2007, Mr. Fort was a staff attorney and Special Assistant Attorney General with the New Mexico Taxation and Revenue Department for 16 years, where he served as lead counsel in many of the state's gross receipts tax, corporate income tax and nexus cases. Mr. Fort began his legal career as a trial attorney with a firm in Santa Fe, New Mexico, where he continues to reside.

Vanessa Frank, MBA, CMI, has over 20 years indirect tax experience. She began her career in the Chicago SALT practice at Arthur Andersen where she was first introduced to sales tax. Post Andersen, Vanessa focused solely on US indirect tax issues in various roles at Kraft Foods – working primarily on use taxes and manufacturing audits. During her time at Kraft, Vanessa pursued her MBA in Finance & International Business and then supported the consolidated reporting for Kraft's Nabisco businesses. Vanessa eventually moved west – to San Francisco – to pursue sales tax roles in both consulting and within industry. Vanessa is currently Director, Indirect Tax at eBay where she provides solutions for indirect tax challenges for the Americas – including US, Canada, Mexico, and South America.



Joe Garrett

Managing Director – Multistate Tax

US—Birmingham

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Relevant Experience

Joe joined Deloitte Tax LLP in 2019 as a Managing Director in the Multistate Tax Practice. Prior to joining Deloitte, Joe served as Deputy Commissioner for the Alabama Department of Revenue for 17 years. He began his state tax career in public accounting as a state and local tax manager in Atlanta. Joe is well known and respected in the state tax community for his strong tax technical skills which he demonstrated regularly by working with other states' tax officials on tax policy matters and subjects such as *Wayfair* and the state impacts of federal tax reform.



Background and Interests/Professional Affiliations

Joe is the 2015 recipient of the Paul Mines Award, the Multistate Tax Commission's award for significant contributions to state tax jurisprudence. He was also the *State Tax Notes* Notable Tax Administrator of 2016 and featured in that publication's "Spotlight" article (September of 2015). At the Alabama Department of Revenue, Joe led the state's policy work addressing the state impact of federal tax reform and post-*Wayfair* implementation issues. Joe also served as a leader of the Multistate Tax Commission's policy-making work on these and other significant state tax developments. His ability to connect with various states on tax technical or procedural issues provides a substantial benefit to clients.



Education

Joe holds a BS in finance from Auburn University, a JD from The University of Alabama School of Law. and an LLM in taxation from University of Florida Levin College of Law.



JORDAN M. GOODMAN

Partner

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"A successful SALT practice is like playing 3D chess. It's half skill, half strategy, and half knowing the other side."

Jordan is a partner in HMB's State and Local Tax (SALT) Group and focuses his practice on resolving complex SALT controversies for Fortune 1000 corporations and wealthy families, nationwide.

Jordan represents operationally complex companies in manufacturing, retail, financial services, e-commerce, broadcasting and telecommunications. As an attorney and CPA with decades of experience, Jordan has successfully resolved tax controversies in nearly every state and has counseled clients on the full range of tax issues and organizational structures affecting their businesses. He also represents numerous clients in multistate unclaimed property litigation and advises on a wide range of compliance issues.

Clients seek Jordan's help on a full range of tax issues including corporate income, sales and use, franchise, local licenses, gross receipts, business and occupation, single business, capital stock and unclaimed property matters. He regularly advises on nexus, apportionment, business income, unitary business groups and residency, credits, losses, exemptions and the tax base.

EDUCATION

University of Illinois,
J.D.

Indiana University, B.S.
in Accounting with
high honors

ADMISSIONS

Illinois

LICENSES

Certified Public
Accountant, Illinois

Jordan represents clients in all facets of unclaimed property issues—from audit notifications and audit defense to protecting sensitive information and resolving legal challenges. Further, Jordan regularly partners with businesses to establish compliance through the voluntary disclosure process and strategic planning.

A sought-after lecturer and author on multi state tax issues, controversies and planning, Jordan is very active in the SALT community as a frequent staple to many major SALT institutions' conferences and publications.

Nationwide Counsel, State-by-State Experience

As perhaps one of the most recognizable people in the SALT community, Jordan is known for his enthusiasm, creativity and practical approach to limiting tax exposure and helping clients through the tax ramifications and benefits of various organizational structures. Clients nationwide rely on him for his strategic state-by-state experience and advice built from decades of experience.

Jordan takes the time to learn the nuances of his client's plans, businesses, and industries. Then, armed with this rare vision and insight, he crafts practical, meaningful, and business savvy solutions.

EXPERIENCE

- Corporate income taxes
- Sales and use taxes
- Franchise taxes
- Local license taxes
- Gross receipts taxes
- Business and occupation taxes
- Single business taxes
- Capital stock taxes
- Unclaimed property matters
- Nexus, apportionment, business income, unitary business groups and residency
- Credits, losses, exemptions, and the tax base

HONORS

Elected as a fellow in the Litigation Counsel of America

“Illinois Super Lawyer”

PROFESSIONAL MEMBERSHIPS

The Journal of Multistate Taxation, Member of the Editorial Board

CCH State Tax Income Alert, Member of the Editorial Board

National Multistate Tax Symposium, Member of the Advisory Board

PRACTICES

State and Local Tax

- Accounting for Income Taxes

- Direct Taxes

- Franchise Tax Compliance

- Indirect Taxes

- Mergers & Acquisitions Restructuring

- Multi-State Tax Planning and Assessment

- Tax Litigation and Support

- Tax Risk Management

- Unclaimed Property



Joe Huddleston
Managing Director – National Tax Department
Indirect Tax Services – State and Local Tax
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Joe Huddleston is a managing director in the firm's National Tax Department serving the Indirect, State and Local Tax practice. He currently advises both national and multinational firms on planning and controversy issues. Prior to joining EY, Joe served for ten years as Executive Director of the Multistate Tax Commission. In 2011 he was named by Tax Analysts as one of the top 10 individuals who influence state tax policy and practice, and in 2012 he received the 11th annual award for Outstanding Achievement in State and Local Taxation from New York University. In 2015 he received from Bloomberg BNA the Franklin C. Latcham award for Distinguished Service in State and Local Taxation. In 2016 he received the Wade Anderson Medal for Leadership in Interstate Tax Cooperation.

Additionally, Joe has also served as Commissioner of the Tennessee Department of Revenue from 1987 to 1995. He served on the State Board of Equalization for six years and presiding officer for three years. During his tenure as Commissioner, he was president of both the Federation of Tax Administrators and the Southeast Association of Tax Administrators. Immediately after leaving the Tennessee Department of Revenue, Joe became chief financial officer for the Metropolitan Government of Nashville and Davidson County. In that position, he was responsible for all of the city's financial affairs, including more than \$1.5 billion in annual expenditures.

He is a founding trustee of both the Paul Hartman Tax Forum at Vanderbilt University Law School in Nashville, Tennessee, and the New England State and Local Tax Forum in Boston. He has also served on the Advisory Boards at NYU and Georgetown Law. Joe is an internationally recognized speaker on issues of State Taxation.

A graduate of the University of South Carolina with a BA in Political Science, Joe received his J.D. from the Nashville School of Law in 1982 and was awarded his Doctor of Laws by the University of South Carolina in 2009. He was named to USC's Board of Visitors in 2017.

HOLLIS L. HYANS

During her long career as a State and Local Tax attorney, Holly handled a wide range of state and local tax controversies, litigating and resolving state tax disputes across the nation. She advised clients at all stages of tax matters, from the earliest responses to initial audit inquiries, through dealing with audit disputes, filing administrative protests, and litigation where necessary. Holly is familiar with and has handled disputes in courts and administrative tribunals in nearly every state, in cases ranging from income and franchise taxes to sales and use taxes, personal income tax, utility taxes, unemployment taxes, and unclaimed property. She also advised on the state and local tax ramifications of various business transactions, and on tactics for reducing potential state tax problems before they arose. She won public-record victories in many states for well-known companies, and wrote extensively on state and local tax issues.

During law school, Holly served as a staff member of the New York University Law Review, and after graduation she clerked for The Honorable Pierre N. Leval, then a U.S. District Court Judge for the Southern District of New York.

At the end of 2021, Holly retired as a Partner of Blank Rome LLP, and before that, she was a Partner for nearly 25 years at Morrison & Foerster LLP. Holly continues to serve on the Advisory Boards of the New York University Institute on State and Local Taxation and the Vanderbilt University's Paul J. Hartman State and Local Tax Forum. She is currently a State and Local Tax Consultant.



Stephen J. Jasper

Member

Nashville

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As businesses encounter disputes or potential disputes with the state of Tennessee and other taxing authorities, Steve Jasper makes sure those businesses receive fair tax treatment and the full tax savings they are entitled to receive. Steve represents his clients in negotiations with taxing authorities and, as necessary, guides businesses through administrative proceedings or trials. Steve provides counsel with special attention to clients' business objectives, and in the past five years alone has successfully received over \$200 million in tax savings on behalf of his clients. As a reflection of his experience in state tax matters, on multiple occasions Steve has been selected by the Tennessee Department of Revenue to help draft major rewrites to significant portions of Tennessee's tax statutes.

Steve's clients include multi-national Fortune 500 companies with locations and business operations across the globe, as well as Tennessee-based companies with a single business location. Steve assists those clients with:

- **State & Local Tax** – Representing clients in a wide range of tax disputes regarding Tennessee's sales and use tax, franchise and excise taxes, business tax, and property taxes; addressing issues prior to litigation through a variety of approaches that are more cost-effective and efficient than litigation, including requesting letter rulings, negotiating resolutions with the Department of Revenue during audits, contesting assessments through the informal conference process, and filing claims for refunds of taxes paid; working to resolve clients' tax issues through the legislative process, including advocating for legislation to protect his clients' interests and monitoring legislation that may increase his clients' tax liability.
- **Economic Development & Corporate Relocation** – Assisting expanding or relocating businesses in Tennessee achieve the maximum value they can through state tax incentives, payments-in-lieu-of-taxes (PILOT) agreements and state grant programs.
- **Regulatory & Administrative Proceedings** – Representing clients before the State Board of Equalization to contest real or personal property tax assessments; representing clients at administrative proceedings before an Administrative Law Judge to dispute actions taken by the Department of Revenue, including decisions regarding qualification for the industrial machinery credit, headquarters facility credit, and other tax credits or incentives.

Prior to joining Bass, Berry & Sims, Steve produced the evening newscast for local ABC affiliate in Columbia, Missouri, KMIZ-ABC 17.

Memberships

Nashville Bar Association

Tennessee Chamber of Commerce — Tax Subcommittee

SERVICES

Tax

State & Local Tax

Corporate Relocation

Business Disputes

Litigation & Dispute Resolution

Regulatory & Administrative Proceedings

Utilities – Telecom, Energy & Water

Emerging Companies

EDUCATION

University of Missouri School of Law

J.D., 2003

Order of the Coif

University of Missouri

B.A., 1999

ADMISSIONS

Tennessee, 2003

U.S. Supreme Court, 2007

U.S. District Court, Eastern District of Tennessee, 2009

U.S. District Court, Western District of Tennessee, 2007

U.S. District Court, Middle District of Tennessee, 2006

Tennessee Supreme Court, 2003

U.S. Court of Federal Claims, 2003

Accolades

Best Lawyers® — Nashville Litigation and Controversy: Tax “Lawyer of the Year” (2020)

The Best Lawyers in America© — Litigation and Controversy: Tax (2017-2021)

Phi Beta Kappa

Missouri Law Review — Senior Note and Comment Editor

International Academy of Trial Lawyers Student Advocacy Award

BLANKROME

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Tax

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Nicole works with clients to resolve state and local tax controversies at the audit, administrative, and judicial levels and advises clients on state and local tax law in transactional matters. She represents clients on matters that implicate virtually every category of taxes, including corporate income and franchise taxes, gross receipts taxes, sales and use taxes, and transactions taxes.

She frequently delivers lectures on state and local tax matters and has presented at several organizations, including the Council On State Taxation, Tax Executives Institute, Energy Tax Association, and California Tax Policy Conference. Nicole was appointed to the New York Tax Appeals Tribunal Advisory Panel in 2018. She also regularly provides expert insights and commentary to the annual Bloomberg Tax Survey of State Tax Departments.

Prior to joining Blank Rome, Nicole was a partner at a leading Am Law 100 firm and served as a local state and local tax manager at one of the big four accounting firms. In 2006, she served as a law clerk for the Honorable Michael B. Thornton, U.S. Tax Court.

Recognitions

- 2019, “Rising Star” in Tax, listed in *Law360*
- 2018–2020, “Next Generation Lawyer – U.S. Taxes: Contentious,” listed in *The Legal 500 United States*
- 2018–2021, listed in *The Legal 500 United States*
- 2021, “Next Generation Partner – U.S. Taxes: Contentious,” listed in *The Legal 500 United States*

Outside the Firm

Nicole is a licensed bartender.

RELATED SERVICES

[Tax](#)

[State and Local Tax](#)

[Tax Controversy](#)

BAR ADMISSIONS

Minnesota

New York

EDUCATION

William Mitchell College of Law, JD

University of Minnesota, Minneapolis, BSB

MEMBERSHIPS

American Bar Association

New York Bar Association

Minnesota Bar Association



Trevor Jones

Manager, State and Local Tax
RSM US LLP
Los Angeles, CA
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Summary of experience

Trevor Jones is a former California sales/use tax auditor and has 9 years of experience (including 4 years with a Big Four accounting firm) in sales/use tax consulting, audit defense, refund claims, and automation.

Trevor provides client services in the areas of sales and use tax and other state and local taxes. He is experienced in sectors such as retail, manufacturing, entertainment, and healthcare. Trevor helps taxpayers recover overpayments and obtain refunds of sales/use tax. Additionally, he helps clients mitigate sales/use tax risk through state voluntary disclosure agreements, tax planning, and taxpayer letter ruling requests. Trevor has represented clients in multiple state audit examinations and helped clients with sales tax automation issues.

Professional affiliations and credentials

- Certified Public Accountant
- AICPA

Education

- Bachelor degree, University of California, Davis
- Active California CPA license holder
- California Sales/Use Tax auditor training and taxpayer instructor

Brian P. Kaufman Biography

Brian P. Kaufman is Vice President, Tax Audits & Litigation and Tax Counsel for Capital One Financial Corporation. At Capital One, Mr. Kaufman is responsible for managing the company's Federal, state, and international audits and litigation while also handling various tax compliance and tax planning responsibilities. He is currently an adjunct faculty member at the Georgetown University Law Center, teaching a Tax Practice Workshop in the L.L.M. in Taxation program. Mr. Kaufman began his career as a Trial Attorney for the Tax Division of the United States Department of Justice. Mr. Kaufman received his L.L.M. in Taxation from the Georgetown University Law Center and his J.D. from Northwestern University School of Law. He graduated from Duke University with a B.A. in Public Policy Studies and Economics.

Shannon Kennedy is the Director of Indirect Tax for Albertsons Companies, one of the largest food and drug retailers in the United States, based in their Phoenix office. Shannon joined the Albertsons team in mid-2021. With over 25 years of industry-based tax experience, she has led the indirect tax functions for other large retailers, including PetSmart and Fossil. Shannon is responsible for overseeing sales and use tax compliance, audits, and planning. She has a passion for developing talent in others and driving technology and process efficiencies to produce a best-in-class indirect tax function.



Brian J. Kirkell

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Summary of experience

As RSM's Washington National Tax State & Local Tax leader, Brian serves as a technical resource for the firm's national practice across all state and local tax service lines. He tracks and provides commentary on significant state case law and legislative and administrative activities, and coordinates the firm's response to law changes. Brian frequently contributes articles on developing state tax issues for internal and external publications. Brian regularly speaks on state and local tax issues before industry groups and at local, regional and national conferences, and is a Professor at the George Washington University Law School teaching State & Local Taxation.

Brian provides tax services to clients across the United States, including advice on sales and use, credits and incentives, income and franchise, and property tax issues. He is sought after by clients across the firm for his advanced knowledge in state and local taxes.

Prior to joining RSM, Brian managed the state and local tax function and operated as tax counsel for a Fortune 500 company. He also developed a successful, broad-based tax consulting practice at a mid-sized national accounting firm, served in the Washington National Tax office of a Big Four firm, and was a legal editor for *Tax Analysts*.

Professional affiliations and credentials

- State Bar of Tennessee
- United States Tax Court Bar
- Professor - George Washington University Law School
- Tax Analysts State Tax Advisory Board
- BNA State Tax Advisory Board
- Hartman SALT Forum Advisory Board

Education

- Juris Doctor, George Washington University Law School
- Bachelor of Arts, University of Rochester

Carolynn S. Kranz

Responsibilities

Carolynn is the founder and managing member of two firms: (1) Kranz & Associates, PLLC, a boutique law firm specializing in state and local tax consulting; and (2) Industry Sales Tax Solutions, LLC (“ISTS”), which offers a subscription database containing the sales and use taxability of software related transactions, digital content and cloud services. The ISTS database is also licensed by Avalara and utilized to maintain content as part of their AvaTax platform. Carolynn specializes in state and local tax matters on a multi-state basis, particularly in the area of sales and use taxes. In addition to Carolynn’s sales and use tax expertise, she has significant experience in state and local income / franchise tax, as well as federal tax matters.

Professional Experience

Carolynn has over twenty-five years of experience in state and local taxation coupled with over seven years of experience in federal taxation. Prior to founding ISTS, Carolynn spent most of her career working in the state and local tax practice of Big Four public accounting firms. In addition, Carolynn has held a management position in the Tax Department of an international pharmaceutical company with responsibilities involving federal and international tax matters, coupled with a primary focus in state and local taxation.

Education and Professional Activities

Carolynn holds a law degree from Widener University School of Law and a Bachelor’s Degree in Management with a major in Accounting and a minor in Spanish from Widener University. Carolynn is a CPA; a member of the District of Columbia and Pennsylvania bars; and also a member of various professional organizations, including the ABA, AICPA, IPT, District of Columbia Bar Association, Pennsylvania Bar Association and the Pennsylvania Institute of Certified Public Accountants. Carolynn is also a member of the advisory committee to Widener University’s Department of Taxation and Accounting, has served as a visiting professor at Widener University, and was an adjunct professor in Widener University’s Master of Taxation Program. She is also a member of the Advisory Board to NYU’s Annual Institute on State & Local Taxation; and is a member and officer to the board for the Streamlined Sales Tax Business Advisory Council.

Carolynn was recognized by *State Tax Notes* in its monthly State Tax Spotlight, which regularly profiles a person or organization influential in the state and local tax world. In addition, Carolynn is a frequent speaker on multi-state sales and use tax matters for clients, businesses, and a number of professional organizations, including the ABA, COST, IPT, New York University, PICPA, and TEI. Carolynn has also authored a book published by LexisNexis - *State Tax Guide to Digital Content and Cloud Services*, 1st through 9th Editions; a chapter of IPT’s book on Sales and Use Taxation; numerous articles for LexisNexis’ Practitioner Insights; and has been published in *State Tax Notes*, *BNA*, and the *Pennsylvania CPA Journal*.



Stephen P. Kranz

Partner

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Stephen (Steve) P. Kranz is a tax lawyer who solves tax problems differently. Over the course of his extensive career, Steve has acquired specific skills and developed a unique approach that helps clients develop and implement holistic solutions to all varieties of tax problems. He combines strategic thinking with effective skills for the courtroom, the statehouse and the conference room.

Steve helps clients prevent and resolve tax problems throughout their life cycle, starting with tax planning, compliance, financial statement implication analysis, audit defense and litigation, legislative monitoring and advocacy, and the formation and leadership of taxpayer coalitions. Steve developed many of these techniques as a litigator for the US Department of Justice, Tax Division, as chief counsel for the District of Columbia's Office of Tax and Revenue, and further refined them during his tenure as general counsel for the Council on State Taxation (COST).

Today, Steve practices at the forefront of state and local tax issues, including developments in the world of cloud computing and digital goods and services. He helps clients understand tax threats and opportunities, and develop holistic solutions, no matter the tax issues or jurisdiction. He also brings this same skill set to the highly challenging world of unclaimed property.

Steve represents Fortune 100 companies in litigation while working to address the larger tax policy questions through state legislatures, the US Congress, the National Conference of State Legislatures, the National Governors Association, the Multistate Tax Commission and the Streamlined Sales Tax Governing Board. His background has taught him that standalone litigation is not always the most efficient manner of solving a tax problem or preventing its spread - thus, he often works to address problems by taking advantage of tax policy points of entry offered by state and local governments.

Steve has authored articles for professional publications, speaks at national conferences and is interviewed frequently by journalists covering state and local tax developments. On March 12, 2014, he appeared before the US House Judiciary Committee as an expert on alternative approaches to the Internet Sales Tax issues, and has appeared in a similar capacity before other government agencies. Steve serves as outside counsel on state tax and unclaimed property matters for the Entertainment Software Association, the National Retail Federation, the Retail Industry Leaders Association and CompTIA.

In his spare time, Steve enjoys herding cattle, mending fences and working with power tools. He drives a four-door Dodge Ram pickup and operates a 30-inch Craftsman snow blower when needed. Steve has found his experience in all of these activities indispensable to his professional life.

RESULTS

- On behalf of Microsoft Corporation, won the pivotal case in the District of Columbia challenging the jurisdiction's transfer pricing audit methodology

- On behalf of a Firm client, obtained a complete settlement concession from the District of Columbia resulting in zero additional tax due on a substantial transfer pricing assessment
- On behalf of a coalition of Fortune 50 clients, spearheaded termination of a controversial Uniform Law Commission, Uniform Division of Income for Tax Purposes Act (UDITPA) revision project
- On behalf of Shell Oil Company, ExxonMobil Oil Corporation and Hess Corporation, obtained a ruling of first impression that non-mutual collateral estoppel applied to the District's taxing authority
- On behalf of Sunbelt Beverage Company, LLC, won a case at the DC Court of Appeals holding that a standard statute of limitation applies, limiting an audit even if the tax payer filed the wrong return
- On behalf of a coalition, routinely works to block legislation seeking to impose sales tax on digital goods, and advances legislation providing exemption from tax for such goods and services
- On behalf of a Firm client, won a case asserting a taxpayer's right to flow-up factors from pass-through entities in calculating DC taxable income
- Successfully supported adoption of a resolution by the National Conference of State Legislatures opposing state use of auditors paid on a contingent fee basis

RECOGNITION

- *State Tax Notes* 2011, Top 10 Tax Lawyers and Top 10 individuals who influenced tax policy and practice
- *The Legal 500* United States 2018
- *Tax Controversy Leader, International Tax Review* 2016 and 2017

COMMUNITY

- Business Advisory Council, Streamlined Sales Tax Governing Board, former president
- District of Columbia Bar, State and Tax Committee, member and former chair
- Tax Foundation, board of directors

CREDENTIALS

Education

- Drake University Law School, JD, with honors, Order of the Coif, 1992
- University of North Dakota, BA, *magna cum laude*, 1989

Admissions

- District of Columbia
- Minnesota
- North Dakota

Ray Langenberg
Special Counsel for Tax Litigation
Texas Comptroller of Public Accounts
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Austin, TX 78711-3528

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Ray Langenberg is Special Counsel for Tax Litigation at the Texas Comptroller of Public Accounts.

Ray was born and raised in Houston. He served as a Houston police officer before attending law school at the University of Texas in Austin. Following graduation with honors from law school, Ray served as a briefing attorney for Chief Justice Jack Pope of the Texas Supreme Court. Ray is a former managing partner of Scott, Douglass & McConnico, LLC, in Austin, Texas, where he sued the Comptroller for many years before switching sides.

In his spare time, Ray plays the guitar and sings love songs to his wife.

Kelvin M. Lawrence
Partner
Dinsmore & Shohl LLP

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Kelvin Lawrence is a partner in the Columbus office of Dinsmore & Shohl LLP who helps clients solve Ohio, multi-state and federal tax problems. He has advised clients on income tax, pass-through entity tax, property tax, gross receipts tax, sales and use tax matters, including representation in audits, appeals, and voluntary disclosures. He has also counseled nonprofit clients on securing and maintaining federal and state tax exemptions.

Kelvin is former Chair of the Ohio State Bar Association Taxation Law Committee, former Co-chair of the Columbus Bar Association Business Tax Committee, and currently serves as co-chair of the American Bar Association State and Local Tax Committee Pass-through Entity Tax Subcommittee. He frequently writes on Ohio and multi-state tax matters, and has presented at programs across the country, including those sponsored by the Tax Executives Institute and the Council on State Taxation. He is a member of the Advisory Board for the Paul J. Hartman Memorial State and Local Tax Forum, the New York University School of Professional Studies Institute on State and Local Taxation, as well as the State Tax Advisory Board for Bloomberg Tax, and is a member of the American, Ohio State, and John Mercer Langston Bar Associations. He was recognized as an Ohio Super Lawyers "Rising Star"© from 2014 to 2017, and among *The Best Lawyers in America*© since 2018. Kelvin is a graduate of Florida A&M University and of the University of Michigan Law School.





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 MSCP (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 de Lis, 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***.

David is a partner at HMB and a member of the firm's State and Local Tax (SALT) Group. He concentrates his practice on litigating state and local tax controversies for Fortune 500 companies on matters across the country. David also counsels companies on tax planning matters with a heavy emphasis on equipment leasing issues.

David's unique background combines in-house and government experience, which offers his clients deeper perspectives on the potential risks and tax planning strategies. He worked as in-house counsel for a large multinational financial and leasing company and represented the Illinois Department of Revenue in state tax litigation matters as an Assistant Attorney General.



Kim Magner

Vice President, Corporate Taxes

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P: 954-420-3304

Kim Magner is Vice President, Corporate Taxes of JM Family Enterprises, Inc., a privately held company with \$18 billion in revenue and more than 4,000 associates. Rooted in automotive and united in its strong culture and core values, JM Family is in the business of helping other businesses succeed.

In her role, Kim focuses on federal and state income tax compliance, legislative matters, tax planning, and controversy. In addition, she also focuses on sales and use tax issues, mergers, acquisitions, and entity structuring for multistate tax liabilities.

Prior to joining JM Family, Kim worked at PricewaterhouseCoopers where she focused on taxation of high net worth individuals, closely held businesses, and partnerships.

Kim earned a Master of Accounting in Taxation from Nova Southeastern University and a Bachelor of Science in Accounting from Canisius College. She is a certified public accountant licensed in New York and a member of the American Institute of Certified Public Accountants, New York State Society of Certified Public Accountants, and Tax Executive Institute.

Glenn C. McCoy, Jr., CMI, Esq., is a Principal in the New York City office of Ryan, LLC. Mr. McCoy specializes in providing clients an integrated suite of state and local tax services on a multi-jurisdictional basis, including tax recovery, consulting, advocacy, compliance, and technology services. Previously he served as a Director in the New York City office of KPMG LLP. Prior to that he served as Principal & Practice Leader for the Multistate Income/Franchise Tax Practice of Ryan, Inc., and as the National Partner-In-Charge of state and local tax services for a national accounting firm. Mr. McCoy began his career with the Oklahoma Tax Commission, serving as Assistant General Counsel, and as Director of the Income Tax Division. He also served as the Director of State Taxes/State Tax Counsel for Kerr McGee Corporation. Mr. McCoy specializes in state and local tax issues and has extensive experience in handling complex audits, protests, and appeals. He has represented clients in administrative hearings and settlement conferences in over 20 state jurisdictions and works extensively in state tax planning and restructuring engagements. Mr. McCoy is also a noted speaker on state and local tax topics having presented at the following Symposia and Organizations: Tax Executives Institute (TEI), the American Petroleum Institute (API), the Federation of Tax Administrators (FTA), the Georgetown University Advanced State & Local Tax Institute, the Public Law Institute (PLI), the Council on State Taxation (COST), the Paul J. Hartman State & Local Tax Forum, the IPT Annual Conference, ABA/IPT Advanced Tax Seminars, the NYU Annual Institute on State & Local Taxation, the ABA Midyear and Annual Tax Meetings, the New York City and Florida Bar Associations, and the New England State and Local Tax Forum . Mr. McCoy was appointed an Adjunct Professor of Law at Georgetown University Law Center for the 2014 - 2015 academic year and was the recipient of the Distinguished Service Award for IPT in 2014. In 2019, he was elected as a member of the Board of Governors for IPT and appointed to the Executive Committee of the ABA State & Local Tax Committee. Mr. McCoy received his bachelor's degree in accounting from Oklahoma State University where he was awarded the Dean Raymond D. Thomas award as the outstanding graduate in the College of Business. He received his J.D. from the University of Oklahoma College of Law where he served as Editor of the Oklahoma Law Review.



SARAH MCGAHAN

Managing Director, Tax

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Function and Specialization

State and Local Tax
Income & Franchise Tax

Education, Licenses & Certifications

- JD, Seattle University School of Law
- LLM, Taxation from University of Florida
- Virginia State Bar Association
- Past-Chair, AIPCA State and Local Taxation Technical Resource Panel

Professional and Industry Experience

Ms. McGahan is a member of KPMG's Washington National Tax Practice, State and Local Tax (SALT) Group. At Washington National Tax, she is responsible for tracking state and local judicial and legislative developments to keep clients and KPMG professionals informed of important state tax developments through a variety of SALT publications. Ms. McGahan also provides guidance and counsel to clients in connection with proposed and recently enacted tax legislation and assists clients with multi-state issues involving corporate income/franchise taxes and sales and use taxes.

Ms. McGahan has written numerous articles for tax publications, including the Journal of Multistate Taxation, the State and Local Tax Advisor, and State Tax Notes. In addition, she has spoken extensively throughout the country on state and local tax matters.

Prior to joining KPMG in 2005, Ms. McGahan was a tax policy analyst at the Virginia Department of Taxation.

Alysse McLoughlin is a partner in the Tax Practice Group. She focuses her practice on state and local tax planning and controversies, with an emphasis on issues facing financial services companies, insurance companies, and utilities.

Alysse provides broad-ranging state and local tax counsel to clients across the country. With years of experience in private practice, as in-house tax counsel at leading financial institutions, and as an attorney in the Chief Counsel Division of the Internal Revenue Service, she understands the goals and priorities of businesses and tax authorities. Alysse draws on this knowledge to help clients make effective tax-planning decisions and resolve tax disputes.

Alysse advises on multistate tax matters, with an emphasis on New York and New Jersey issues. She has represented airlines, media and entertainment companies, banks and financial institutions, and other taxpayers before the New York State Tax Appeals Tribunal and the New York Appellate Division with respect to corporate income tax, insurance tax, bank tax, and sales tax issues. She has represented pharmaceutical companies, utilities, and other clients in New Jersey courts.

Alysse served as head of state tax for Barclays Capital, where she oversaw all state tax matters, including income, sales and use, franchise, excise, and other tax issues. Among other responsibilities, she established the company's tax-return filing positions and reserves, participated in the development of financial statements and reports, consulted on the structuring of commodity transactions, and responded to audits conducted by state tax authorities. Prior to joining Barclays and after leaving the IRS, Alysse was state tax counsel for Lehman Brothers.

A recognized authority on state and local tax law, Alysse has been ranked in Chambers USA since 2017, among other honors. Committed to legal scholarship and education, she has served in leadership positions for a number of legal and industry organizations, including co-chairing the New York University Professional Studies Summer Institute on Taxation (State and Local Tax Programs) and serving on the planning/advisory committees for the Georgetown University Law Center Advanced State and Local Tax Institute, the National Multistate Tax Symposium, the Hartman State and Local Tax Forum, and the New York University School of Professional Studies Annual Institute on State and Local Taxation.

Alysse also publishes articles and speaks frequently on emerging tax issues such as the impact of state initiatives on the digital economy, new developments in nexus issues, navigating state tax audits, and the impact of COVID-19 on state taxes.

BlackRock®



Ocean Mills

State Tax Director & Head of US Tax Controversy

Ocean Mills is State Tax Director and Federal Audit Manager at BlackRock where she is responsible for managing U.S. state and local income and non-income tax compliance, M&A due diligence, state tax planning and legislative matters, and supervising and managing state and federal tax audits and controversy.

Prior to joining BlackRock, she was director of domestic tax planning and analysis at Citigroup responsible for domestic tax planning, DTA utilization, state tax audits, and resolution planning (Dodd Frank). She also held the roles of state tax director, deputy state tax director, and tax advisor for the Citi corporate real estate group during her tenure at Citigroup. Prior to her work there, she was an associate in the law firm of McDermott Will & Emery LLP based in the Firm's New York office. While at McDermott, she was a member of the Tax Department, where her practice focused on tax planning and litigation relating to state and local tax matters for large multi-national public corporations, pass-through entities, and individuals.

Prior to joining McDermott, Ocean served as Vice-President, Corporate Tax Counsel for Lehman Brothers in New York. She was responsible for state and local tax planning and guidance for compliance with and responses to federal and state audits. She provided counsel for U.S. tax-related compensation and benefits matters including incentive compensation, stock-based compensation, pensions, fringe benefits and other forms of remuneration and related payroll tax reporting and withholding.

Ocean also worked at PricewaterhouseCoopers, where she focused exclusively on state and local taxes within the financial services industry providing comprehensive state and local tax research and support for income/ franchise tax planning, audits, and refund claims.

Ocean has served on and been a member of several state tax committees including the Securities Industry Financial Markets Association (2012 and 2017 Chairperson), the Partnership for New York City, Wall Street Tax Association (State Tax Committee Chair) and CalTax (Board member).

Ocean earned a BA and a JD from New York University. She is a member of the American Bar Association and the New York State Bar Association. She is admitted to practice in New York.

Biography



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Jessica Morgan

National Tax Department—Indirect, State and Local Tax

Profile and experience

- Jess Morgan is a Senior Manager in the EY National Tax Department, specializing in US state and local taxation.
- With respect to corporate income taxes, Jess helps businesses plan for tax and accounting impacts of strategic transactions, particularly those impacting multinational enterprises.
- Jess also partners with the EY US State Policy Services team, advising businesses and government organizations on the US sub-national tax response to global economic developments. She is a frequent speaker and writer on the state tax implications of international tax reform proposals and impacts of the digital economy.

Education and certifications

- Jess is a graduate of the College of William and Mary, where she studied business and religion, and she earned a master's degree in accounting at the University of Central Florida.
- An Ohio CPA, Jess currently serves on the Ohio Society of CPAs' State and Local Tax Committee. She is an officer of the Tax Club of Cleveland.

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Luke Morris
Deputy Secretary
Louisiana Department of Revenue

Updated: April 26, 2022

Luke Morris has served as the Deputy Secretary of the Louisiana Department of Revenue since February 2022. In this capacity, he advises the Secretary of Revenue on matters in litigation, proposed state tax legislation, and policy guidance to administer the state's tax laws. He provides executive leadership to the Policy Services, Litigation, and Tax Education Divisions as well as the Office of Charitable Gaming.

Morris received his Bachelor of Science in Accounting from Southeastern Louisiana University in 2010 where he graduated summa cum laude. He attended the Paul M. Hebert Law Center at Louisiana State University and received his Juris Doctorate along with a Bachelor of Comparative Law in 2013.

Prior to joining the Department, Morris worked as a senior tax accountant for the firm Postlethwaite & Netterville APAC. He joined the Department in 2015 as an Assistant Director in the Field Audit Income Tax Division where he developed and administered the Department's individual income tax audit program. Prior to his current role, he served as the Assistant Secretary of the Office of Legal Affairs from April 2017 to January 2022.



Alexis Morrison-Howe is a Senior Manager in Deloitte's Washington National Tax Practice. She has over 13 years of experience in multistate corporate taxation, serving clients in the life sciences, technology, and consumer business industries. Her practice has focused on restructurings, cross-border transactions, mergers and acquisitions, and controversy. Alexis began her career at Deloitte working in multistate tax in the Boston office and in international tax in the London office. She was recently Tax Counsel to the Massachusetts Appellate Tax Board before rejoining Deloitte, where she serves as co-Jurisdictional Technical Lead for Massachusetts. Alexis received a B.A., *cum laude*, from Boston University, a J.D. from Northeastern University School of Law, and is admitted to the Massachusetts bar.



Faranak Naghavi, CPA

Retired Partner/Indirect Tax and Technology Consultant

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Key relevant experience:

- Faranak focuses on providing US and global tax operating model, system and process review and automation services and has led numerous large global tax co-sourcing and technology implementation projects. She has advised a wide range of companies on indirect tax planning and restructuring, process improvement, FAS 5/ASC 450 risk assessment and quantification, multistate refund studies, voluntary disclosure projects, managed compliance agreements, controversy management, due diligence reviews and nexus and taxability determination projects. Faranak has extensive experience assisting companies in the manufacturing, retail, technology, communications and health care industries.
- Faranak has been an active member of AICPA and past Chair of the AICPA State and Local Tax Resource Panel. She participated in the Streamlined Sales Tax initiative from 2000 to 2021 and served as a member of the Business Advisory Committee Board and the Chair of the Audit Liaison Sub-committee. Faranak serves on the advisory boards of Paul J. Hartman State Tax Forum.

Frank M. O'Connell is Deputy Commissioner and General Counsel for the Georgia Department of Revenue. He began his 19 years of service with the State of Georgia as Supervisor of Audits in the Compliance Division after ten years as a state & local tax consultant for two Big Four firms. Mr. O'Connell is a graduate of Notre Dame Law School and holds an LL.M. (Tax) degree from New York University School of Law.

BRIAN OLINER

Brian currently is serving as General Counsel to the Federation of Tax Administrators. He came to the FTA after having served 14 years in the Maryland Attorney General's Office as Principal Counsel to the Comptroller of Maryland. Prior to serving as principal counsel, Brian served as an assistant attorney general representing the Comptroller of Maryland, Compliance Division and Maryland Department of Human Resources. His prior government positions included service as a supervising attorney with the Baltimore City Department of Social Services and as an assistant state's attorney in Baltimore City. His career has also included working in a private law firm serving the business community. He received his law degree from the University of Maryland, School of Law and his undergraduate degree from the University of Maryland, Baltimore County.



Jackie C. Orea
Managing Director – San Francisco

Jackie Orea has over 25 years of experience in delivering tax services to public and private corporate enterprises. As a member of Andersen Tax's State and Local Tax group, Jackie specializes in the sales /use tax and credits and incentives area. She has assisted clients with various multi-state sales use tax and property tax issues including audit defense, compliance, restructuring projects and consulting on various transactions. Jackie manages the tax function for clients without an internal tax department. She has assisted clients in obtaining refunds for a variety of statutory credits aggregating millions of dollars and obtained training grants. While she now focuses primarily on sales /use tax and credits and incentives,

Jackie also assists clients on their multistate corporate tax income/franchise tax issues.

Jackie has served a wide variety of clients, including manufacturers, retailers, financial institutions, pharmaceutical companies, Internet service providers, software companies, and entertainment companies.

Before joining Andersen Tax, Jackie had experience with an international professional services firm providing various state and local tax consulting services to multi-state clients. She also held Tax Manager positions at a large financial institution and a leasing company and was a former Sales and Use Tax auditor with the Massachusetts Department of Revenue.

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Education:

• Boston University, BS (Accounting)

Affiliations:

• Institute of Professional Taxation (IPT)

Jackie is a Certified Member of the Institute (CMI) for Professionals in Taxation.



Robert Ozmun
NTS State Tax Partner

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Robert (Rob) is a Boston based PwC State and Local Tax partner in the Washington National Tax Services (NTS) practice. In his 29 years of public accounting experience, he has specialized in working with his clients to solving state and local tax issues for large multinational organizations. Rob has significant experience helping his clients with state income/franchise tax refund reviews, compliance for large multinational corporations, state tax audit resolution, and tax provision services for his clients in the manufacturing, retail, utility, software/technology, insurance and service-based industries.

Rob leads PwC's efforts around federal/state conformity and the state tax implications which were magnified due to the 2017 Tax Cuts and Jobs Act and which continue to impact corporate taxpayers today. Rob is a national resource for PwC's Tax Accounting Services Network, dealing with the state and local implications of ASC 740 including the impact of legislative changes. Prior to relocating to Boston in 2013, he was part of PwC's national team which focused on state tax planning, restructuring and implementation services where he worked within a number of different industries and addressed a wide range of corporate tax, financial, and operational issues.

Rob regularly presents at nationally recognized tax associations, including the Council on State Taxation (COST), Tax Executives Institute (TEI). Institute for Professionals in Taxation (IPT) on State/Federal conformity and ASC 740 topics and is a lead instructor for PwC's continuing education courses.

Rob holds a bachelor's degree in Accounting from Michigan State University. He is a CPA, and is a member of the American Institute of Certified Public Accountants.



John Paek

Principal, Multistate Tax Services

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Introduction

John joined Deloitte in Atlanta in 2019 and was previously a Partner at a global law firm in their Palo Alto and New York City offices. John has been a state tax practitioner since 2000, focusing on state income tax and sales tax controversy matters throughout the country. He also provides state tax consulting and compliance services from both an operational and transactional perspective for a variety of multi-state and multi-national businesses.

Relevant Experience

John represents clients in complex state and local tax matters across the US, including tax controversy, compliance, transactional, and planning matters. His practice has historically been focused on tax controversies, and he has represented clients in state tax disputes before administrative agencies or courts in over a dozen US states.

Background and Professional Affiliations

John is a member of the state bars of California, Georgia, Massachusetts, and New York. He has a B.A. in English Literature from Georgia State University, a J.D. from Georgetown University Law Center, and a LL.M. in Taxation from Boston University.

Richard D. Pomp is the Alva P. Loiselle Professor of Law at the University of Connecticut Law School and an adjunct Professor of Law at NYU in the LL.M. Program in Taxation. He is a summa cum laude graduate of the University of Michigan and a magna cum laude graduate of Harvard Law School. He has taught at Harvard, New York University, Columbia, University of Texas, and Boston College. In addition, he has been a Distinguished Professor in Residence, Chulalongkorn Law School, Bangkok, Thailand, and a Visiting Scholar at the University of Tokyo Law School and at Harvard Law School.

Professor Pomp has been qualified as an expert witness in more than 30 states and the federal district courts and has appeared in more than 120 cases. He serves as counsel and a litigation consultant to law firms, corporations, accounting firms, and state tax administrations. He has participated in various capacities in U.S. Supreme Court litigation.

Professor Pomp has also served as a consultant to cities, states, the Multistate Tax Commission, the Navajo Nation, the U.S. Congress, the U.S. Treasury, the Department of Justice, the IRS, the United Nations, the IMF, the World Bank, and numerous foreign countries, including the People's Republic of China, the Republic of China, Indonesia, the Gambia, Zambia, Mexico, the Philippines, Pakistan, India, and Vietnam. He is the former Director of the New York Tax Study Commission. Under his tenure, New York restructured its personal and corporate income taxes, and created an independent tax court.

Professor Pomp's casebook, *State and Local Taxation*, now in its 9th edition, has been used in more than 100 schools, state tax administrations, and major accounting firms for their internal training. Portions of the casebook have been translated into Chinese, Dutch, German, Japanese, Spanish, and Vietnamese. He is also the author of more than 110 articles, numerous chapters in books, and various books and monographs. His writings have appeared in *The New York Times*, *The Wall Street Journal*, and *the Financial Times*.

In addition to the local and regional media, Professor Pomp has been interviewed by CNN, NPR, Bloomberg Radio, Sirius Radio, KCBS, WINA, *The New York Times*, *The Wall Street Journal*, *The Washington Post*, *the Christian Science Monitor*, *the Los Angeles Times*, *the Minneapolis Star Tribune*, *the Sacramento Bee*, *The Baltimore Sun* and *The International Herald Tribune*.

In 2007, he received the NYU Institute on State and Local Taxation Award for Outstanding Achievement in State and Local Taxation. In 2011, he was awarded the Bureau of National Affairs (BNA) Lifetime Achievement Award. He was the 2012 winner of the University of

Connecticut's Faculty Excellence in Teaching – Graduate Level. Tax Analysts selected him as its 2013 State Tax Lawyer and Academic of the Year. In 2014, he received the Council on State Taxation's Excellence in State Taxation Award. The Connecticut Law Tribune selected him for a 2015 Professional Excellence Award. In 2017 he won the Perry Zirkel '76 Distinguished Teaching Award. Most recently he was appointed a Trustees Distinguished Professor, the highest honor the University can bestow on the faculty.

Nancy L. Prosser
General Counsel
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Nancy joined the Multistate Tax Commission on June 1, 2020 as General Counsel, where she works as one of eight attorneys who provide legal support to the operations, staff, and programs of the Commission and the states who participate in the work of the Commission.

Nancy previously served as General Counsel at the Texas Comptroller of Public Accounts, where she provided legal advice and counsel to the Comptroller, Deputy Comptroller, and other members of Executive Administration, and participated in a variety of program activities that supported the agency's key missions. She also served as the official alternate for the Texas Comptroller of Public Accounts on the Multistate Tax Commission Executive Committee from 2006 until March 2020.

Nancy joined the Comptroller's Tax Policy Division in July 2004 and initially served as a Research Analyst and then Supervisor of the Sales Tax Section of the Tax Policy Area. Between July 2006 and June 2008, Nancy was the Tax Policy Area Manager, responsible for the day-to-day management of over 40 tax policy analysts covering more than 30 different taxes and fees, including franchise, sales and use, insurance, and oil and gas. Between August 2008 and August 2013, Nancy served as Special Assistant for Tax Policy. She was based in Washington, DC where she handled a variety of tax policy matters, primarily related to sales and use taxes, including drafting agency rules, responding to letter ruling requests, assisting with court cases, and monitoring federal legislation. Nancy returned to Austin in September 2013 to serve as the Assistant Director of Tax Administration, where she helped manage the Audit, Enforcement, Taxpayer Services, and Tax Policy Divisions, and also supervised the Independent Audit Reviewer program. When Comptroller Glenn Hegar assumed office in 2015, Nancy was appointed Special Counsel to the Deputy Comptroller. In February 2018, she was promoted to General Counsel.

Prior to joining the Comptroller's office, Nancy was an Assistant Attorney General in the Taxation Division of the Texas Attorney General's Office where she defended tax statutes and Comptroller rules before state district and appellate courts. Nancy also spent over four years in the Austin law office of Vinson & Elkins L.L.P. representing primarily corporate clients in all facets of state and local tax matters.

Nancy earned a bachelor's degree in psychology, *summa cum laude*, from St. Andrews Presbyterian College, a master's degree in business administration from Southwest Texas State University, and a law degree from the University of Texas School of Law. She is a licensed attorney in the State of Texas and before the United States Supreme Court.

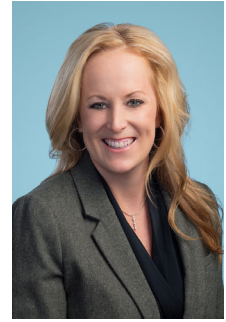
Jéanne Rauch-Zender is the Editor in Chief of *Tax Notes State* with Tax Analysts. Prior to this, she was a manager in the Washington office of PwC. She holds a JD and an LLM in Tax, and is a member of the Ohio bar.



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Carley Roberts advises Fortune 100 and industry-leading companies on all aspects of state and local tax matters. Her clients comprise a variety of industries, including energy, technology, telecommunications, media, retail and manufacturing.

Carley's practice consists of administrative and judicial litigation, state and local tax planning, and transactional work involving all U.S. state and local jurisdictions, where she has litigated numerous precedent-setting matters. These matters impact critical questions on apportionment, combination, exemptions and credits, nexus and constitutional violations involving income, sales and use, and property tax and all areas of local taxation. Particularly recognized for her leadership in California, Carley has successfully represented hundreds of matters before California's tax agencies, administrative tribunals and courts.

Carley has been the recipient of numerous awards and is regularly featured in the legal profession's "best of" and "who's who" lists. In addition to being named as one of the 2016 Top 10 Outstanding Women in Tax for having a significant impact on tax practice and tax policy and 2014 Tax MVP of the Year for having the biggest wins and making the most significant contributions to the state and local tax (SALT) community, she was also recognized as a key influencer in SALT and was featured in the *State Tax Today* "State Tax Spotlight."

Carley is past Chair of the Taxation Section of the California State Bar. She is known for resurrecting the California Tax Policy Conference – the leading conference on developments in the bellwether state for state tax policy. In addition to being a sought-after speaker, Carley contributes to publications such as Tax Analysts' *State Tax Notes* and BNA's *Tax Management Weekly State Tax Report*.

Representative Experience

- Won an issue of first impression at the California Court of Appeal in a published decision for a Fortune 50 company confirming that California property tax law does not require a taxpayer assessed on a unitary basis to sue all counties in which it owns property to bring an action in court.
- Secured use tax refunds in excess of \$40 million for a Fortune 50 major telecommunications company on California refund claims involving technology transfer agreements post-Lucent.



- Successfully resolved California administrative protests for a Fortune 50 multinational health care manufacturer spanning 12 tax years, involving total tax in dispute of over \$100 million, and arising from unitary combination, characterization of income, apportionment and credit utilization issues. Secured over \$60 million in savings.
- Advised one of the nation's Fortune 50 largest telecommunications companies at all stages of California tax controversy, from audit, to administrative protest and appeal, to litigation through appellate courts, in matters involving assessments totaling over \$250 million.
- Won a California State Board of Equalization appeal for a Fortune 200 communications company on an issue of first impression involving the occasional sale rule for corporate income tax.
- Represents a Fortune 200 financial services company in an action against the California Franchise Tax Board on an emerging issue involving characterization of corporate income.
- Advised a leading Fortune 200 solar technology company on the California sales and use tax consequences of various high-dollar energy transactions.
- Achieved a victory for a Fortune 50 large big box retailer in an action before the California State Board of Equalization challenging the inclusion of treasury gross receipts in the sales factor for corporate income tax purposes that resulted in the California Franchise Tax Board launching a resolution program for all similarly situated taxpayers.
- Achieved victory for a Fortune 50 large big box retailer in an action before the Arizona Tax Court, including a complete win on a REIT dividend inclusion issue, resulting in an \$8 million savings.
- Represented and continues to represent a Fortune 50 retailer in Arizona income tax matters involving a real estate investment trust (REIT) consent dividend, combination, and sales factor apportionment issues.
- Saved a Fortune 50 technology company nearly \$30 million in an income tax matter against the California Franchise Tax Board involving sales factor apportionment issues.
- Represents a Fortune 50 technology company in multiple income tax disputes involving sales of licenses to OEMs, research and development credits, and other multistate transactions.
- Obtained a private letter ruling for a Fortune 200 trucking company from the California State Board of Equalization involving transfer titles for vehicles held in trusts.
- Represents a Global Fortune 50 oil producer in a complex California combination case.
- Represents a Fortune 200 leading industrial gas supplier in an administrative challenge against the California State Board of Equalization.
- Obtained a favorable private letter ruling for a Fortune 200 leading industrial gas supplier in a California case involving the sales tax consequences of a complex transaction.



- Successfully represented a Fortune 200 media company in an administrative appeal before the City of Los Angeles regarding assessment of the city's gross receipts tax and utility user tax.
- Successfully represented a Fortune 50 large telecommunications company in utility user tax matters against several California municipalities.

Professional Highlights

- Recognized by *Chambers USA* in the area of State and Local Tax (2007-2008, 2011-2021)
- Recognized as one of *Tax Analysts'* "Outstanding Women in Tax" (2016)
- Recognized by *Law360* as "Tax MVP of the Year" (2014)
- **Awards & Rankings**
 - Recognized by *Chambers USA* in the area of State and Local Tax (2007-2008, 2011-2021)
 - Recognized as one of *Tax Analysts'* "Outstanding Women in Tax" (2016)
 - Recognized by *Northern California Super Lawyers* in the area of Tax (2011-2021)
 - Recognized by *The Legal 500 U.S.* in the area of tax controversy (2015)
 - Recipient, *V. Judson Klein Award* (2013)
 - Recipient, *The Wiley W. Manual Award* for Pro Bono Legal Services (2005-2012)
- **Affiliations/Associations**
 - Advisory Board Member, Bloomberg Tax State Tax (2020-2021)
 - Advisory Board Member, *Tax Notes State* (2020-2021)
 - American College of Tax Counsel, Fellow of the College (2020-2021)
 - External Advisory Committee Member, Office of Tax Appeals (2019-2021)
 - Advisory Board Member, Paul J. Hartman State and Local Tax Forum (2019-2021)
 - Chair, Taxation Section of the California State Bar (2011)
 - Chair/Chair Emeritus, California Tax Policy Conference (2007-2014)
 - Advisor, Executive Committee, Taxation Section of the California State Bar (2013-2015)
 - Member, Executive Committee, Taxation Section of the California State Bar (2007-2012)



- Chair, State and Local Tax Committee of the Taxation Section of the California State Bar (2006)
- Chair, Taxation Section of the Sacramento County Bar (2006)
- Editorial Advisory Board Member, American Bar Association's The State and Local Tax Lawyer (2001-2005)
- **Publications**
 - "Texas Supreme Court Sides with Sirius XM's 'Straightforward' Interpretation of Service Receipt Sourcing Statute," *SeeSALT Blog Post*, with Evan Hamme and Taylor A. F. Wolff, March 29, 2022.
 - "Contractual Delivery Terms Control Application of Alabama's Wholesale Oil License Fee," *SeeSALT Blog Post*, with Lexi Louderback, February 15, 2022.
 - "How to Be Reasonable When Reasonably Approximating the Market: Part II," *Tax Notes State*, with Robert P. Merten III, Jeff Phang, and Lexi Louderback, December 20, 2021.
 - "California Governor Vetoes Sales Tax Bill Seeking to Require Large Online Retailers to File Informational Reports Detailing Sales by Destination," *SeeSALT Blog Post*, with Robert P. Merten III and Jeff Phang, October 7, 2021.
 - "Taxpayer Files Court Action Challenging California's Proposition 39 (2012) and its Mandatory Single-Sales Factor Apportionment Formula" *SeeSALT Blog Post*, with Robert P. Merten III and Jeff Phang, September 20, 2021.
 - "California's Long-Awaited Market-Based Sourcing Regulation Amendments: Why Participate in the Formal Regulatory Process?" *SeeSALT Blog Post*, September 10, 2021.
 - "California Court of Appeal Says Tax for 'Public Safety Services' and 'Other Essential Services' Not a Special Tax," *SeeSALT Blog Post*, with Lexi Louderback, August 11, 2021.
 - "How to Be Reasonable When Reasonably Approximating the Market: Part 1," *Tax Notes State*, with Robert P. Merten III and Malcolm A. Brudigam, January 4, 2021.
 - "California Legislature Passes Governor Newsom's Proposal to Suspend California Net Operating Loss Deductions and Limit Tax Credits during 2020-2022," *Pillsbury Client Alert*, with Craig A. Becker, Breann E. Robowski, and Jeffrey M. Vesely, June 24, 2020.
 - "OTA Rules in Precedential Opinion Taxpayer Entitled to Interest Abatement Due to FTB's Delays in the Protest Process," *SeeSALT Blog Post*, April 30, 2020.
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- "COVID-19: Comprehensive Coverage of State Income Tax Relief as of March 29, 2020," *SeeSALT Blog Post*, with Robert P. Merten III, March 30, 2020.
- "California OTA to Host Informal IPM to Discuss Possible Amendments to Rules for Tax Appeals," *SeeSALT Blog Post*, March 25, 2020.
- "COVID-19: IRS and States Extend Tax Payment Deadlines," *Pillsbury Client Alert*, with Nora E. Burke, Hannah Hollingsworth, and Mike Le, March 21, 2020.
- "No Dealer Here: Walmart Walks Away with Big Marketplace Facilitator Win in Creole State," *SeeSALT Blog Post*, January 30, 2020.
- "The CAT is Almost Out of the Bag! Oregon Releases First Set of Draft CAT Rules," *Pillsbury Client Alert*, with Robert P. Merten III, December 12, 2019.
- "'Interactive' Website Will Defeat P.L. 86-272 Immunity If the MTC Has Its Way," *SeeSALT Blog Post*, with Pillsbury SALT, November 11, 2019.
- "Navigating Local Labyrinths: Practitioners' Guide to Local Taxes," *State Tax Notes*, October 28, 2019.
- "California Governor Vetoes Ban Against Tax Sharing Agreements and Signs New Law Requiring Certain Public Information for Disclosure," *SeeSALT Blog Post*, October 15, 2019.
- "Sunny State Shade: Arizona's Objection to California's Tax Reach," *State Tax Notes*, with Robert P. Merten III and Mike Le, October 7, 2019.
- "The California Franchise Tax Board Convenes a Public Meeting on the Gig Economy," *SeeSALT Blog Post*, with Pillsbury SALT, October 2, 2019.
- "California OTA Rejects FTB's 0.2 Percent Bright-Line Nexus Standard for Out-Of-State Minority Interest LLC Members," *SeeSALT Blog Post*, with Pillsbury SALT, September 9, 2019.
- "Gross! Portland, Oregon, Targets Large Retailers with New Gross Receipts Tax," *SeeSALT Blog Post*, with Pillsbury SALT, June 21, 2019.
- "California Adopts Marketplace Facilitator Legislation: New Rules," *State Tax Notes*, with Jessica Allen, May 20, 2019.
- "California Governor Signs Marketplace Facilitator Legislation, Preview to New Rules," *Pillsbury Client Alert*, with Pillsbury SALT, April 25, 2019.
- "California Business Tax May Provide High Court Nexus Test," *Law360*, with Mike Le, April 16, 2019.
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- "Some Observations on Gross Receipts Taxes," *Journal of Multistate Taxation and Incentives*, July 2017.
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- "FTB to Process Refunds of LLC Fees Based on Ventas Decision," with Tim Gustafson, *Legal Update*, May 2009.
- "FTB Offers 60-Day Period for Taxpayers to Complete Reportable Transaction Disclosure Statements in Order to Avoid Penalties," *Practical U.S./Domestic Tax Strategies*, August 2007, Vol. 7, No. 8.
- "California's Eagle Lodge West Conference ?Tracing Its Roots," *California Tax Lawyer*, Spring 2007, Vol. 16, No. 2.
- "Sales Factor Gross Receipts Cases Addressed by the California Supreme Court," *Legal Update*, March 2007.
- "California FTB Revises Time Goals for Processing Protests," with Eric Coffill, *Legal Update*, November 2006.
- "Gross Receipts and Unitary Credit Issues Ripen After California Supreme Court Acts in Microsoft and General Motors," *Legal Update*, August 22, 2006.
- "California Revenue & Taxation Code Section 24425: Disallowance of Interest Expense Deductions," *Lexis Practice Insights Series*, June 2006.
- "California Revenue & Taxation Code Section 6010.9: Taxability of Custom Computer Software," *Lexis Practice Insights Series*, June 2006.



- "California Revenue & Taxation Code Section 19164: Defending Against the Accuracy-Related and Fraud Penalties," *Lexis Practice Insights Series*, June 2006.
- "California Revenue & Taxation Code Section 19308: Filing a Claim for Refund Beyond the Normal Time Periods in Section 19306," *Lexis Practice Insights Series*, June 2006.
- "California Revenue & Taxation Code Section 19043.5: Notice of Proposed Adjusted Carryover Amount," *Lexis Practice Insights Series*, June 2006.
- "California Revenue & Taxation Code Section 19322.1: Informal Claims for Refund," *Lexis Practice Insights Series*, June 2006.
- "California Revenue & Taxation Code Section 17016: No Presumption of Nonresidence When the Taxpayer Spends Less than Nine Months in California," *Lexis Practice Insights Series*, June 2006.
- "California Revenue & Taxation Code Section 17951: California Source Income and Its Many Quandaries," *Lexis Practice Insights Series*, June 2006.
- "California Revenue & Taxation Code Section 17014 and Title 18, California Code of Regulations Section 17014: Intent Not Enough to Establish Residency," *Lexis Practice Insights Series*, June 2006.
- "California Revenue & Taxation Code Sections 19331 and 19385: When Can a Taxpayer Consider a Claim for Refund Deemed Denied?," *Lexis Practice Insights Series*, June 2006.
- "California Revenue & Taxation Code Section 19322: Filing a Valid Claim for Refund," *Lexis Practice Insights Series*, June 2006.
- "Subpart F Issues Under a California Water's-Edge Election," *State Tax Notes*, Vol. 38, No. 8, November 2005.
- "California 2004 State and Local Tax Important Developments," *The State and Local Tax Lawyer*, American Bar Association, Vol. 10, 2005.
- "An Overview of California's 2004 Tax Amnesty Legislation," with Eric Coffill, *The Tax Executive*, Vol. 56, No. 6, November 2004.
- "California Enacts New FTB and BOE Penalties Affecting Pending Audits, Protests, Appeals and Settlements," with Eric Coffill, *State Tax Notes*, August 2004.
- "California Residency: Intent Not Enough to Change a Taxpayer's Residence," *State and Local Tax Insights*, Fall 2004.
- "California 2003 State and Local Tax Important Developments," *The State and Local Tax Lawyer*, American Bar Association, Vol. 9, January 2004.



- "The California and Kansas Legislatures Push the Limits of Quill," *State and Local Tax Insights*, Fall 2003.
- "Kevin Assocs., LLC v. Crawford: Louisiana Court Resists State's Effort to Expand Reach Via Related-Party Transactions," *BNA Tax Management Transfer Pricing Report*, June 2003.
- "Kevin Assocs., LLC v. Crawford: Louisiana Court Resists State's Effort to Expand Reach Via Related-Party Transactions," *BNA Tax Management Weekly State Tax Report*, Vol. 2003, No. 15, April 2003.
- "California 2002 State and Local Tax Important Developments," *The State and Local Tax Lawyer*, American Bar Association, Vol. 8, 2003.
- "Kevin Assocs., LLC v. Crawford: Court of Appeal Rejects Attempt to Tax Delaware Holding Company," *State and Local Tax Insights*, Winter 2003.
- "California 2001 State and Local Tax Important Developments," *The State and Local Tax Lawyer*, American Bar Association, Vol. 7, 2002.
- "California Tax Legislation: Current Developments," *State and Local Tax Insights*, Winter 2002.
- "A Status Report on the California FTB's Proposed Audit Regulation," with Eric Coffill, *State Tax Notes*, Vol. 21, September 2001.
- "Inconsistent E-Commerce Tax Policies Leave Taxpayers Struggling to Cope," *State and Local Tax Insights*, Winter 2001.
- "California Assembly Bill Proposes Expanded Sales/Use Tax Nexus Rules Affecting Internet Sellers," with Eric Coffill, *Cyberspace Lawyer*, July/August 2000.
- "California 1999 State and Local Tax Important Developments," with Eric Coffill, *The State and Local Tax Lawyer*, American Bar Association, Vol. 5, 2000.
- **Speaking Engagements**
 - "Defending Against States' Use of Deference, Substance Over Form, & Sham Transaction Doctrines," COST Sales Tax Conference, March 2022, Las Vegas, NV.
 - "State Treatment of Repatriated Income," TEI Chicago Chapter Virtual State Income Tax Program, December 2021, Webinar.
 - "Litigation Update," California Tax Policy Conference, November 2021, San Diego, CA.
 - "An Update on Digital Services Taxes," 2021 COST Annual Meeting, October 2021, Las Vegas, NV.



- "How to Navigate the Appellate Process at the OTA," California Tax Foundation, August 2021, Webinar.
- "Market Based Sourcing: Developing a Multistate Approach," TEI Wisconsin Chapter Meeting, February 2021, Webinar.
- "Trends in State Taxation," TEI Year-End Roundup, December 2020, Webinar.
- "Market Based Sourcing: Developing a Multistate Approach," TEI Chicago Chapter SALT Program, December 2020, Webinar.
- "Protecting Confidentiality & Audit Readiness," Paul J. Hartman 2020 SALT Forum, October 2020, Webinar.
- "California Matters – FTB, CDTFA, OTA, Controversy and Legislative Hot Topics," TEI New York Chapter Meeting, August 2020, Webinar.
- "Market-Based Sourcing for Tech Companies: Identifying 'Customers' and Locating Their 'Benefits,'" COST State and Local Tax Webinar for Technology Companies, August 2020, Webinar.
- "California's OTA: Friend or Foe?" TEI Silicon Valley Chapter's SALT Day & IPT Joint Meeting, December 2019, Santa Clara, CA.
- "SALT Tax Controversies: Why 'winning' isn't the same for everyone," TEI Silicon Valley Chapter's SALT Day & IPT Joint Meeting, December 2019, Santa Clara, CA.
- "State and Local Tax Issues in Corporate M&A Transactions," PLI's Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings Conference 2019, December 2019, Los Angeles, CA.
- "If You Don't Know, Now You Know," Paul J. Hartman State and Local Tax Forum, October 2019, Nashville, TN.
- "Beware of the Locals – They Might Take You by Surprise," TEI St. Louis Chapter Meeting, October 2019, St. Louis, MO.
- "Market-Based Sourcing in a Brave New World," TEI St. Louis Chapter Meeting, October 2019, St. Louis, MO.
- "Beware of the Locals – They Might Take You By Surprise," COST State and Local Tax Workshop for the Tech Industry, July 2019, Foster City, CA.
- "Taxation of Deemed Repatriation under 965," COST 2019 Spring Audit Session & Income Tax Conference, May 2019, Denver, CO.



- "Trends and Developments," American Petroleum Institute Annual State & Local Income & Franchise Tax Meeting, April 2019, San Ramon, CA.
- "California Law: The Case of the Overburdened Taxpayer," California Taxpayers Association's 93rd Annual Meeting, March 2019, Sacramento, CA.
- "The State of State and Local Taxes," TEI New York State and Local Chapter Meeting, March 2019, New York, NY.
- "Debt-related considerations arising from the federal Tax Cuts and Jobs Act," 2019 National Multistate Tax Symposium, February 2019, Bay Lake, FL.
- "Federal-State Tax Conformity after the TCJA," Urban-Brookings Tax Policy Center, How Are States Responding to the Tax Cuts and Jobs Act? January 2019, Washington, DC.
- "Federal Tax Changes Rocking the SALT Landscape," TEI New Jersey All Day Seminar, November 2018, Randolph, NJ.
- "Top Trends in State Income and Indirect Taxes," TEI Atlanta Chapter Luncheon Meeting, November 2018, Atlanta, GA.
- "Online Marketplace Operators – The Latest Sales Tax Target," COST 49th Annual Meeting, October 2018, Phoenix, AZ.
- "State Tax Tribunals – Perspectives from Both Sides of the Bench," COST 2018 Income Tax Conference, April 2018, Boston, MA.
- "California's Department of Taxation & Fee Administration and Office of Tax Appeals: What Now?," TEI Silicon Valley Chapter Meeting, December 2017, Santa Clara, CA.
- "The SALT Academy Awards," COST 48th Annual Meeting, October 2017, Orlando, FL.
- "State and Local Income Tax Litigation – Cases Not to Miss," TEI Dallas SALT Day Program, October 2017, Dallas, TX.
- "Sales and Use Tax Update," TEI Dallas SALT Day Program, October 2017, Dallas, TX.
- "Discussion of State Tax Cases and Issues," COST Mid-Atlantic Regional State Tax Seminar, June 2017, Philadelphia, PA.
- "Alternative Apportionment – Including Market-Based Sourcing," COST Mid-Atlantic Regional State Tax Seminar, June 2017, Philadelphia, PA.
- "The Risks of Over Collecting and Under Collecting Sales Tax – False Claims Act and Class Action Litigation," TEI Region II Tax Forum, June 2017, Atlantic City, NJ.



- "What's New on the Horizon with State and Local Tax Controversy? Case Developments and Updates," TEI Los Angeles Chapter Meeting, May 2017, Los Angeles, CA.
- "An Update on State Tax Considerations of Partnerships and Other Pass-Through Entities," TEI Los Angeles Chapter Meeting, May 2017, Los Angeles, CA.
- "Spicy Hot SALT – Hot Topics Discussion," Sacramento County Bar Association Tax Law Section 4th Annual Tax Symposium, May 2017, Sacramento, CA.
- "Overcoming the Challenges of State Tax Audit Management," TEI 2017 Audits & Appeals West: Managing State and Local Tax Controversies, May 2017, Seattle, WA.
- "State Tax Considerations with Partnerships and Other Pass-Through Entities," Sutherland Tax Roundtable, September 2016, Houston, TX.
- "Best Practices for Protests and Litigation," TEI 2016 Audits & Appeals, June 2016, Boston, MA.
- "The Year in Review – Top Cases," IPT Annual Conference, June 2016, Traverse City, MI.
- "The Next Chapter in Transfer Pricing: Transfer Pricing for State Tax," COST Pacific Northwest Regional State Tax Seminar, November 2015, Foster City, CA.
- "Transfer Pricing: New State and International Developments," COST 46th Annual Meeting, October 2015, Chicago, IL.
- "The Year in Review," IPT Sales Tax Symposium, September 2015, Indian Wells, CA.
- "Ask the Experts – West," IPT Sales Tax Symposium, September 2015, Indian Wells, CA.
- "State Income Tax Controversy," Broadband Tax Institute, September 2015, Colorado Springs, CO.
- "State Tax Cases, Issues and Policy Matters to Watch – including Federal Legislation Impacting SALT," COST Southeast Regional State Tax Seminar, March 2015, Charlotte, NC.
- "Significant Developments Associated with State Corporate Tax Reform and the Correlative Impact on Our Industry, Including Apportionment, Distortion, and Combination," Broadband Tax Institute, October 2014, Half Moon Bay, CA.
- "Through a Blurred Lens – Update on State Tax Transparency Developments," Sutherland Tax Roundtable, October 2014, East Palo Alto, CA.
- "Nexus: Does Due Process Really Have Teeth Or Are the Few Recent Taxpayer Wins a Mere Blip?" NYU Summer Institute in Taxation, July 2014, New York, NY.
- "Whirlwind Review of New State Tax Laws," FTA Annual Conference, June 2014, St. Petersburg, FL.



- "Best Practices and Strategies for State Tax Controversies and Related Ethical Dilemmas," TEI Atlanta, June 2014, Atlanta, GA.
- "Conformity Issues in SALT," TEI Nashville, May 2014, Franklin, TN.
- "Conformity Issues in SALT," ABA/IPT Advanced Income Tax Seminar, April 2014, New Orleans, LA.
- "Nationwide State Tax Case Developments," TEI Detroit, March 2014, Dearborn, MI.
- "Settlement and Litigation: Best Practices and Strategies," TEI Detroit, March 2014, Dearborn, MI.
- "Discussion of State Tax Cases, Issues, and Policy Matters to Watch – Including Certain Federal Legislation," COST Southwest/West Regional State Tax Seminar, March 2014, Houston, TX.
- "Unitary/Combined Filing Developments," The National Multistate Tax Symposium, February 2014, Orlando, FL.
- "Special Report – Latest Updates on California Tax Issues," COST Pacific Northwest Regional Meeting, December 2013, Redmond, WA.
- "A Rapidly Changing MTC: How It Impacts Sourcing, Apportionment, and Taxpayer Audits," COST Southeast Regional State Tax Seminar, December 2013, Atlanta, GA.
- "Intangibles: You Can't Touch But They May Tax," California Tax Policy Conference, November 2013, San Jose, CA.
- "Understanding the Intangible," COST 44th Annual Meeting, October 2013, Phoenix, AZ.
- "Top 10 State Income/Franchise Tax Cases and Issues to Watch in 2013," COST Spring Audit Session/Income Tax Conference, May 2013, New Orleans, LA.
- "State Tax Exam Issues," TEI 2013 IRS Audits and Appeals Seminar: Managing Tax Controversies: At Home and Abroad, April 2013, Chicago, IL.
- "Best Practices & Strategies for Winning California Income and Sales/Use Tax Cases," COST Pacific Northwest Regional State Tax Meeting, August 2012, San Jose, CA.
- "California Legal Developments," Sutherland SALT Roundtable, July 2012, Seattle, WA.
- "California Technology Transfer Agreements," Sutherland SALT Webinar, June 2012.
- "Successfully Engaging the Tax Agencies on Behalf of Your Client," 2012 California Tax Practitioners' Conference, May 2012, Los Angeles, CA.



- "California Shaking – Current Developments," Sutherland SALT Roundtable, May 2012, Houston, TX.
- "California Legal Developments," TEI New York Chapter SALT Committee Meeting, May 2012, New York, NY.
- "National Sales Tax Developments," TEI Atlanta Chapter SALT Committee Meeting, March 2012, Atlanta, GA.
- "Discussion of State Cases and Issues to Watch in 2011," COST Mid-Atlantic Regional State Tax Seminar, November 2011, Basking Ridge, NJ.
- "Discussion of State Cases and Issues to Watch in 2011," COST Southwest/West Regional State Tax Seminar, June 2011, Houston, TX.
- "California Source Income: Expect Great Scrutiny," CalCPA Taxation Committee, May 2011, Sacramento, CA.
- "State Tax Attribute Issues from Merger & Acquisition Activity and Internal Reorganizations," COST 2011 Spring Audit Session/Income Tax Conference, May 2011, Albuquerque, NM.
- Multiple White Paper Presentations to IRS, Treasury and U.S. Tax Court, Washington DC Delegation, California State Bar, Taxation Section, May 2011, Washington, DC.
- "Current State Tax Developments: California and Select Western States," Annual State & Local Tax Seminar East, April 2011, New York, NY.
- "Expansion of Franchise Tax Board Rulings to Provide Guidance in Unsettled Areas of Law," 2011 Eagle Lodge West Conference, attendance by invitation only, April 2011, Santa Rosa, CA.
- "Best Practices for Winning California Income and Sales/Use Tax Cases," Seminar Series, February 2011, New York, NY.
- "The Relevance of the Feds," TEI-SJSU Tax Policy Conference, February 2011, San Jose, CA.
- "California's Current Sales Factor Landscape," Lexis Tax Law Center, December 2010, Podcast.
- "Sales Factor Trends and the Impact of Economic Nexus," 2010 California Tax Policy Conference, November 2010, San Diego, CA.
- "Recent California Developments," 2010 Tax Update and Planning Conference, CalCPA Education Foundation, November 2010, San Francisco, CA.
- "Recent California Developments," 2010 Tax Update and Planning Conference, CalCPA Education Foundation, November 2010, Universal City, CA.



- "Sales of Other Than Tangible Personal Property: What Does a Shift to Market State Sourcing Mean to Taxpayers?" COST 41st Annual Meeting, October 2010, Phoenix, AZ.
- "Discussion of Latest & Greatest State Tax Litigation," COST Mid-Atlantic Regional State Tax Seminar, June 2010, Malvern, PA.
- "Sales of Other Than Tangible Personal Property: What Does a Shift to Market State Sourcing Mean to Taxpayers?" COST 2010 Spring Audit Session/Income Tax Conference, May 2010, Austin, TX.
- "The Modernization of P.L. 86-272: State Tax Nexus Fifty Years Later," Washington DC Delegation, California State Bar, Taxation Section, May 2010, Washington, DC.
- "California Current Developments," Annual State & Local Tax Seminar East, April 2010, New York, NY.
- "California Current Developments," TEI, Los Angeles Chapter, March 2010, Universal City, CA.
- "Discussion of Latest & Greatest California Tax Litigation" and "Western States Nexus Developments," COST North Atlantic Regional State Tax Seminar, February 2010, Boston, MA.
- "Update on the California Blue Ribbon Commission Recommendations" and "Discussion of Latest & Greatest State Tax Litigation," COST Pacific Northwest Regional State Tax Seminar, January 2010, San Francisco, CA.
- "Update on the California Blue Ribbon Commission Recommendations" and "Discussion of Latest & Greatest State Tax Litigation," COST Pacific Northwest Regional State Tax Seminar, January 2010, San Jose, CA.
- "California Tax Update," 2009 Tax Update and Planning Conference, CalCPA Education Foundation, November 2009, San Francisco, CA.
- "California Tax Update," 2009 Tax Update and Planning Conference, CalCPA Education Foundation, November 2009, Universal City, CA.
- "Fireside Chat with California's Top Tax Officials," 2009 California Tax Policy Conference, November 2009, San Diego, CA.
- "Ethical and Constitutional Issues Related to State Tax Amnesty Programs and Strict Liability Penalties," Lexis Tax Law Center, June 2009, Podcast.
- "California Legislative Developments" and "Discussion of Latest & Greatest State Tax Litigation," COST Pacific Northwest Regional State Tax Seminar, June, 2009, Bellevue, WA.
- "Discussion of Latest & Greatest State Tax Litigation," COST Mid-Atlantic Regional State Tax Seminar, June, 2009, Malvern, PA.



- "New Forms of Coercion or Influence – The Legal Ethics of Penalties Imposed on Taxpayers & Third Party Intermediaries," Georgetown University Law Center 32nd National State & Local Tax Institute, May 2009, Washington, DC.
- "Franchise Tax Board Settlement and Advance Ruling Process Modifications," 2009 Eagle Lodge West Conference, attendance by invitation only, May 2009, Santa Rosa, CA.
- "Select Western States Tax Developments," Multistate Tax Program, April 2009, New York, NY.
- "Current California and Select Western States Tax Developments," Multistate Tax Program, March 2009, San Francisco, CA.
- "Discussion of Latest & Greatest State Tax Litigation," COST Pacific Southwest Regional State Tax Seminar, December 2008, Phoenix, AZ.
- "Sizzling California State & Local Tax Litigation," 2008 California Tax Policy Conference, November 2008, San Francisco, CA.
- "See Me, Feel Me, Touch Me ... Really? A Multitax Analysis of Tangible Personal Property," Georgetown University Law Center National State and Local Tax Institute, May 2008, Washington, DC.
- "California Trust Taxation and Residency Issues," 2008 Eagle Lodge West Conference, attendance by invitation only, May 2008, Santa Rosa, CA.
- "State Tax Update," 2008 Tax Conference, Tax Executives Institute, Portland Chapter, April 2008, Portland, OR.
- "FTB and BOE Procedural Nuts & Bolts with a Stroll Down Settlement Lane," 2007 California Tax Policy Conference, November 2007, San Diego, CA.
- "California Tax Law Simplification Project and FIN 48 Ruling Requests," 2007 Eagle Lodge West Conference, attendance by invitation only, May 2007, Santa Rosa, CA.
- "California Franchise Tax Board and State Board of Equalization Developments," Multistate Tax Program, May 2007, San Francisco, CA.
- "Costs of Performance: Recent Developments and Trends," TEI, Los Angeles Chapter, May 2007, Los Angeles, CA.
- "California Tax Developments," Multistate Tax Program, April 2007, New York, NY.
- "California Sales Factor, Dividend Elimination and Payment of Tax Procedural Issues," 2006 Eagle Lodge West Conference, attendance by invitation only, May 2006, Santa Rosa, CA.
- "California Excess Tax Reimbursement and Third Party Rebate Sales and Use Tax Issues," 2006 Eagle Lodge West Conference, attendance by invitation only, May 2006, Santa Rosa, CA.



- "State and Local Tax Litigation Update," 2006 Annual Meeting of the California Tax Bar and the California Tax Policy Conference," November 2006, San Jose, California.
 - "Introduction to California Tax Procedure," 2006 Annual Meeting of the California Tax Bar and the California Tax Policy Conference," November 2006, San Jose, California.
 - "The Impact of the Fujitsu Decision on Water's Edge," 2005 Annual Meeting of the California Tax Bar and the California Tax Policy Conference, October 2005, San Diego, CA.
 - "Franchise Tax Board and State Board of Equalization: Procedural Nuts and Bolts," California Tax Bar and the California Tax Policy Conference, October 2005, San Diego, CA.
 - "California Tax Developments," Multistate Tax Program, March 2005, New York, NY.
 - "Current State and Local Tax Developments in California, and California Unitary and Water's-Edge Issues," TEI, Los Angeles Chapter, January 2004, Calabasas, CA.
 - "Current State Tax Developments in New York and Other Eastern States," TEI, Santa Clara Chapter, October 2002, Santa Clara, CA.
 - "Current State Tax Developments in California and Other Western States," TEI, Portland Chapter, May 2001, Portland, OR.
- **Books**
 - CEB Advising California Nonprofit Corporations, Sales & Use Taxes (2014, 2015)

Education

J.D., University of the Pacific, McGeorge School of Law, 1999
with honors, Associate Editor, *Transnational Lawyer*

B.S., Brigham Young University, 1996
with honors

Admissions

California



Jorge Rodriguez

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Summary of experience

Jorge Rodriguez is a senior tax manager in the New York office of RSM US LLP and works closely with the firm's state and local tax department. He has more than 20 years of tax experience in both law firms and accounting firms including serving in a tax advisory role for organizations ranging from closely held companies to global Fortune 500 enterprises as well as for middle-market businesses and domestic and foreign individuals. Jorge's expertise includes tax controversy services for a variety of businesses and clients across different industries. Jorge brings to bear substantial experience in tax controversy and tax litigation matters when addressing complex tax issues for clients.

Jorge services entities in numerous legal forms, with knowledge of partnership, corporate and individual taxation. Jorge's tax advisory experience includes resolution of tax issues for multi-state and multi-national taxpayers, diligence for mergers and acquisitions, reserve analyses, managing and closing tax audits, tax disclosures and settlement agreements, ruling requests, inter-party tax disputes including tax indemnification issues, resolution of tax exams and discovery issues, tax appeals, and related work.

Jorge routinely works in conjunction with members of specialty practices in international taxation, federal tax controversy, and other specialty tax areas. Within state and local taxation Jorge works with and resolves income tax matters including nexus, apportionment and alternative apportionment petitions and rulings, residency issues, combined reporting, indirect tax issues, and other state or local tax matters.

Professional affiliations and credentials

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- Greater Washington Society of Certified Public Accountants
- American Bar Association
- New York State Bar Association
- Washington, DC Bar Association

Education

- LL.M. in Taxation – NYU School of Law
- JD – Georgetown Law Center
- B.A. – University of Rochester (*Summa Cum Laude*)

Kathy Saxton
Managing Director
Deloitte Tax LLP



SERVICE LINE

Multistate Tax Services

SPECIALTY

Indirect Tax

Communications & Digital Offerings

Due Diligence

Nexus Analysis

Inbounds

EDUCATION

BS Accounting – Kansas State University

Masters in Accounting – Kansas State University

PROFESSIONAL AFFILIATIONS

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Professional Experience

Kathy is a Managing Director with Deloitte Tax LLP and part of the Indirect Practice in the Multistate Tax Services Group. She has over 26 years of public accounting experience working in state and local taxation. Kathy is experienced with sales and use tax audit defense, sales and use tax overpayment reviews, taxability matrixes, due diligence, and sales tax restructuring. She has industry experience in cloud-based and digital goods, telecommunications, manufacturing, media, hospitality, utilities, transportation, and retail.

Kathy focuses a large part of her time consulting with a variety of communications and emerging-market clients. She has an extensive background in research and planning, including preparing and reviewing sales and use tax matrixes for SaaS and cloud-based providers. She has worked with clients on matters regarding nexus, characterization, taxability and sourcing. She also has experience assisting with tax engine selection and implementation around taxability of purchases and sales; product mappings; and invoice testing as part of the tax automation process with Deloitte Tax's TMC group and with client in-house teams.

Kathy has presented internationally on matters related to economic nexus and the *Wayfair* case. She works with a number of inbound clients to evaluate nexus, taxability and registration/compliance matters.

Kathy has presented on various tax topics before industry groups including Deloitte's Global Indirect Tax Conference (Europe and Asia), Telestrategies, the Deloitte Tax Telecom Institute, Institute of Professionals in Taxation, COST, the Hartmann Institute, the Wireless Tax Group, and the U.S. Telecom Association. She was also named to the International Tax Review's Indirect Tax Leaders in 2013-2020 and the International Tax Review's *Women in Tax 2015-2020*.



Breen Schiller is a Principal in EY's National Tax practice and is based out of Chicago, Illinois. Breen has deep experience in state and local tax (SALT) planning, audit defense and complex SALT litigation across multiple tax types (e.g., income, franchise, sales tax) on a multistate basis for a wide variety of clients ranging from privately held mid-size companies to multinational Fortune 100 companies. Breen is a national thought leader on key state tax issues, including the state tax implications of 965, GILTI and other important TCJA provisions, taxation of e-commerce, the sharing economy and cloud-computing. In addition to her client focused work, Breen is very active in the SALT community. She

co-founded Women in SALT, a group established to connect female SALT practitioners and provide a platform for networking opportunities, referral resources and overall collegial and collaborative community. She is a regular lecturer and frequent contributor to major SALT organizations and publications. She is also a member of the Bloomberg State Tax Advisory Board, the UWM Lubar School of Business SALT Advisory Board, the Journal of State Taxation's Editorial Board and Taxpayers' Federation of Illinois Board of Trustees.

Breen joined EY from a large national law firm where she was a tax partner in the firm's well-respected state and local tax (SALT) practice. Prior to that, Breen was a partner and the SALT practice group leader of a mid-sized law firm based in Chicago.



Jamison Sites

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In January 2020, Jamison was selected as a senior analyst in RSM's cutting edge Industry Eminence Program, which positions its senior analysts to understand, forecast and communicate economic, business and technology trends shaping the industries RSM serves. These senior analysts advise clients on conditions influencing middle market leaders. Jamison's focus is on digital assets within the financial services industry.

Summary of Experience

Jamison has over ten years of experience providing consulting and international tax advisory services. He serves as RSM's blockchain and digital asset tax and regulatory lead. In this capacity, he assists digital asset clients in determining the unique regulatory and tax consequences of their global operations. Jamison is also on the Leadership Committee of the Digital Chamber's Tax Task Force and the ABA's Crypto Tax Task Force.

Publications and Presentations

- "Blockchain Global Outlook for 2021" panelist at Boston Blockchain Association, February 2021.
- "Preparing for the 2020 Crypto Tax Reporting & Compliance Season" CPA.com panelist December 2020.
- "Crypto and E-money Tax Reporting Issues" presented at OECD WP10 event, June 2020.
- "View from Exchanges" panelist at IRS Virtual Currency Summit, March 2020, Washington, D.C.
- "International Tax Planning Update" presented to TEI Tampa, February 2020.
- International Tax Considerations for the Blockchain Industry, *The Tax Adviser* (April 2019).
- GILTI: A New Age of Global Tax Planning, *The Tax Adviser* (April 2019).
- "Future of Crypto Regulations" panelist at Blockchain Innovators Summit 2018, Ibiza, Spain.
- "Decrypting Crypto: Policy, Security and Regulatory Challenges" panelist at George Mason Law School NSI Blockchain Technologies Summit 2018.
- Economic Forecast & Trends 2018: Tax Reform - International Planning Considerations, Los Angeles Business Journal
- Do You Know the Balance in Your ODL or OFL?, 91 Taxes 53.

Professional Affiliations and Credentials

- Licensed to practice to law in North Carolina and the District of Columbia

Education

- LL.M. in Taxation, *with Distinction*, International Tax Certificate, Georgetown University Law Center
- J.D., University of North Carolina at Chapel Hill
- B.S.B.A., *with Distinction*, Kenan-Flagler Business School, University of North Carolina at Chapel Hill

Kyle O. Sollie

Partner

Kyle is the chair of Reed Smith's State Tax group, where he and his colleagues throughout the country use the right tools at the right time to help their clients pay no more state tax than legally due. Kyle's practice includes state tax return positions, audits, appeals, and litigation, focusing on Pennsylvania, New Jersey, Delaware, and California.

On the income tax side, Kyle is working with his clients on cutting edge issues such as:

- Extending the NOL carryover periods in California and New Jersey by four years—no matter what
- Avoiding “absorption” of NOLs in New Jersey on account of the receipt of dividends
- Avoiding NOL “silos” for California unitary taxpayers
- Untrapping California EZ credits by aggregating all unitary group members and aggregating all zones into a single zone
- Getting factor representation for foreign dividends received by California water's edge taxpayers
- Avoiding any California “foreign investment interest offset”
- For the franchise industry and the mutual fund industry, avoiding the market-based sales-factor sourcing rules (instead, use cost of performance)
- For the financial services industry, avoiding the Pennsylvania Department of Revenue's illegal “market based” sourcing efforts
- Avoiding interest addback in New Jersey
- Reducing gains reported on form 4797 in California, New Jersey, and Pennsylvania

On the transaction tax side, Kyle is active with the Institute for Professionals in Taxation. He is a Certified Member of the Institute (CMI) for sales tax. He is working with his clients on issues such as:

- Avoiding the characterization of non-taxable services as taxable telecommunications in Pennsylvania and elsewhere
- Aggressively pursuing the resale exemption for purchases of goods and services in Pennsylvania, New Jersey and elsewhere
- Recovering refunds of tax paid on software in Pennsylvania—despite the Dechert decision



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Education

Villanova University School of Law,
1996, J.D., cum laude

Temple University, 1993, B.A., magna
cum laude

Court Admissions

U.S. Supreme Court

Professional Admissions

New Jersey

Pennsylvania

- Getting actual refunds of tax paid on software under Nortel in California
- Challenging bad sampling methodologies used by Pennsylvania and New Jersey sales tax audits

To make sure Reed Smith's clients get the best results and understand the policies and practices of the agencies, Kyle and his colleagues have successfully obtained thousands of unpublished policy documents through state-law FOIA claims in Delaware, Pennsylvania, New Jersey, and California. Access to Reed Smith's "library" of documents through a Reed Smith lawyer is an essential advantage of being a Reed Smith client.

Kyle usually gets results for his clients through the administrative process. But when litigation is necessary, he fights for his clients in court. He has brought scores of cases in courts in New Jersey, Pennsylvania, Delaware, and California. His published cases include *Verisign, Inc. v. Director of Revenue*, Del. Super. No. N19C-08-093, *General Motors Corp. v. Commonwealth*, 222 A.3d 454 (Pa. Commw. 2019), *Ford Motor Credit Company v. Director*, Division of Taxation; Docket No. 015751-2009, *Nextel Communications of the Mid-Atlantic, Inc. v. Commonwealth, Pa.*, No. 6 EAP 2016, *Mission Funding Alpha v. Commonwealth*, 129 A.3d 614 (2015), *Toyota Motor Credit Corp. v. Director*, N.J. Tax Court No. 002021-2010 (2014), *McNeil-PPC, Inc. v. Commonwealth of Pennsylvania*, 834 A.2d 515; *First Union National Bank v. Commonwealth*, 867 A.2d 711 affirmed, 901 A.2d 981; and *Dial Corp. v. Delaware Director of Revenue*, C.A. No. 06C-05-014 (Del. Super. 2008).

Honors and Awards

- Honored with the 2017 Distinguished Service Award by the Institute for Tax Professionals (IPT)
- Recommended by *Legal 500 USA* for Tax - US tax - contentious, 2017. The *Legal 500* is issued by Legalease Ltd. A description of the selection methodology can be found at legal500.com. No aspect of the above advertisements have been approved by the Supreme Court of New Jersey.
- Selected through peer review for inclusion in *The Best Lawyers in America*® for Tax Law, 2008-2022. The Best Lawyers in America is issued by *Best Lawyers*. A description of the selection methodology can be found at bestlawyers.com. No aspect of this advertisement has been approved by the Supreme Court of New Jersey.
- Ranked as a "top ten" tax lawyer by *State Tax Notes* in 2011. The *State Tax Top Ten* list is issued by *Tax Notes*. A description of the selection methodology can be found at taxnotes.com. No aspect of the above advertisements have been approved by the Supreme Court of New Jersey.

Publications

- 13 May 2022 "Nevada Commerce Tax: Its future is uncertain; preserve your rights by July 31", Reed Smith Client Alerts, Co-Authors: Kenneth R. Levine, Georgios I. Tsoflias
- 26 April 2022 "Pennsylvania's 2018 Refund Deadline is May 16—Don't Miss These Three Important Issues", Reed Smith Client Alerts, Co-Authors: Kenneth R. Levine, Sebastian C. Watt
- 24 February 2022 "California Governor removes net operating loss suspension and business credit cap, while FTB attempts to weaken P.L. 86-272 protections", Reed Smith Client Alerts, Co-Authors: Shail P. Shah, Yoni Fix, Campbell McLaren
- 14 February 2022 "Philadelphia BIRT refund opportunity: use three-factor apportionment", Reed Smith Client Alerts, Co-Authors: Kenneth R. Levine, Stephen J. Blazick, Jacqueline Noyes
- 9 February 2022 "California net operating loss opportunities", Reed Smith In-depth, Co-Authors: Shail P. Shah, Yoni Fix, Campbell McLaren
- 10 January 2022 "Three-factor apportionment may still be an option for some CA taxpayers", Reed Smith In-depth, Co-Authors: Shail P. Shah, Yoni Fix, Campbell McLaren
- 7 December 2021 "Delaware Supreme Court strikes Delaware Division of Revenue's NOL limitation, creating opportunity for taxpayers", Reed Smith Client Alerts, Co-Authors: Frank J. Gallo, Sebastian C. Watt, Georgios I. Tsoflias
- 22 November 2021 "Refund opportunity for out-of-state manufacturers paying TN business tax", Reed Smith Client Alerts, Co-Authors: Christine M. Maddison, Rich Moore
- 18 October 2021 "Nevada's aggressive Commerce Tax policy: Imposition of higher tax rate on out-of-state manufacturers than in-state manufacturers", Reed Smith Client Alerts, Co-Authors: Kenneth R. Levine, Georgios I. Tsoflias

- 4 May 2020 "Due Process and State Taxation of Stock Options", Tax Notes State, Co-Authors: Michael I. Lurie, Paul E. Melniczak
- 19 March 2019 "California net operating loss opportunities", Reed Smith Client Alerts, Co-Authors: Mike Shaikh, Yoni Fix
- 12 March 2019 "California Tax Takes: Net Operating Loss Opportunities", Law360, Co-Authors: Mike Shaikh, Yoni Fix
- 25 January 2019 "Pennsylvania Gets GILTI Inclusion Right, GILTI and FDII Deductions Wrong", Reed Smith Client Alerts, Co-Authors: Michael A. Jacobs, Sebastian C. Watt
- 2 July 2018 "NJ adopts combined reporting, market sourcing, and new amnesty program", Reed Smith Client Alerts, Co-Authors: David J. Gutowski, Matthew L. Setzer
- 29 June 2018 "Pennsylvania 'fixes' 100% bonus depreciation decoupling computation", Reed Smith Client Alerts, Co-Authors: Michael A. Jacobs, Kenneth R. Levine, Christine M. Maddison
- 19 June 2018 "NJ Court: Consolidated rules apply to separate-company return", Reed Smith Client Alerts, Co-Authors: David J. Gutowski, Matthew L. Setzer
- 6 June 2018 "Taxpayer challenges Pennsylvania Board of Appeals' 'remand-for-audit' program for sales tax refund claims", Reed Smith Client Alerts, Co-Authors: Frank J. Gallo, Robert E. Weyman, Christine M. Maddison, Ashley R. Rivera
- 24 May 2018 "Nextel update: Pennsylvania DOR will not assess pre-2017 tax years", Reed Smith Client Alerts, Co-Authors: Paul E. Melniczak, Michael I. Lurie
- 21 May 2018 "Philadelphia follows Pennsylvania's lead in disallowing depreciation on 100% bonus property", Reed Smith Client Alerts, Co-Authors: Stephen J. Blazick, Jonathan E. Maddison
- 17 May 2018 "Calif. Taxpayers Shouldn't Be Penalized For Gillette Elections", Law360, Co-Authors: Shail P. Shah, Mike Shaikh, Yoni Fix
- 15 May 2018 "California taxpayers should fight imposition of the LCUP and other penalties in the wake of *Gillette*", Reed Smith Client Alerts, Co-Authors: Shail P. Shah, Mike Shaikh, Yoni Fix
- 12 February 2018 "Pennsylvania Tax Code Bill: Surprising For What It Does Not Contain", State Tax Notes, Co-Authors: Christine M. Maddison, Autumn D. Homza, Robert E. Weyman
- 1 February 2018 "Who's blowing up Pennsylvania's 'marketplace seller' law and the Nextel NOL fix?", Reed Smith Client Alerts, Co-Author: Kenneth R. Levine
- 3 January 2018 "State Tax Impacts of Federal Tax Reform—Pennsylvania Asserts That No Pennsylvania Depreciation", Reed Smith Client Alerts, Co-Authors: Michael A. Jacobs, Kenneth R. Levine, Robert E. Weyman, Christine M. Maddison
- 6 November 2017 "Potential Traps for the Unwary in the California Office of Tax Appeals Draft Regulations", Reed Smith Client Alerts, Co-Authors: Mike Shaikh, Yoni Fix
- 30 October 2017 "Pennsylvania Enacts Tax Bill", Reed Smith Client Alerts, Co-Authors: Robert E. Weyman, Christine M. Maddison, Jonathan E. Maddison, Ashley R. Rivera
- 23 October 2017 "New Jersey Update: Reed Smith Wins Toyota Credit Case at Appellate Division", Reed Smith Client Alerts, Co-Authors: Matthew L. Setzer, David J. Gutowski, Kenneth R. Levine
- 5 October 2017 "Pennsylvania Board of Appeals Sends Sales Tax Refund Claims to Audit: What Do You Do?", Reed Smith Client Alerts, Co-Authors: Robert E. Weyman, Christine M. Maddison, Brent K. Beissel

Speaking Engagements

- 20-23 March 2022 Tax Executives Institute (TEI) 72nd Midyear Conference, Washington, D.C., D.C., "*Speed Round: Everything You Need to Know About the Top State and Local Tax Issues*"
- 19 January 2022 Three factor is back!
- 15 December 2021 The Reed Smith SALT Room: A look back at 2021 and forward to 2022
- 24 - 27 October 2021 Tax Executives Institute (TEI) 76th Annual Conference, Orlando, Florida, "*State Tax Nexus and Apportionment: Where Are We Now, and Where Are We Headed?*"
- 17-20 October 2021 Council on State Taxation (COST) 52nd Annual Conference, "*Net Operating Losses in the Post Pandemic Era*"

- 10 August 2021 STARTUP Virtual Session, "*Wholesale Electricity Sales – Nexus and Sourcing*"
- 27 May 2021 "Federal Transition Tax Unconstitutional," Argues Taxpayer in Ninth Circuit
- 21 April 2021 Reed Smith TEI Region IV Virtual Seminar
- 22-25 March 2021 TEI 71st Midyear Conference, virtual, "*Accounting for state Income Taxes: Change is the New Normal*"
- 26 - 28 October 2020 TEI (Tax Executives Institute) Virtual 75th Annual Conference, "*Navigating the Transition to Combined Reporting and Market Sourcing*"
- 20 August 2020 COST (Council on State Taxation) Super 7 Regional Meeting Webinar Series Mid-West Regional State Tax Webinar, United States, "*Single Sales Factor Wars*"
- 7 July 2020 The Supreme Court's *Altera* cert denial has state tax consequences
- 28 – 30 October 2019 TEI Tax Executives Institute 74th Annual Conference, New Orleans, Louisiana, "*Survivor's Tips for Tax Reform in the States*"
- 22-25 October 2019 COST Council on State Taxation 50th Annual Meeting, Washington, D.C, United States, "*Are You Prepared? MTC and States to Finally Begin Transfer Pricing Effort*"
- 28 August 2019 COST Council on State Taxation 2019 Mid Atlantic Regional State Tax Seminar, McLean, Virginia, "*New Jersey Combination and Market Sourcing*"
- 1 May 2019 Tax Executives Institute (TEI), Pittsburgh, Pennsylvania, "*Multistate Update: Important Issues and Opportunities*"
- 23-26 October 2018 COST (Council on State Taxation) 49th Annual Meeting, Phoenix, Arizona, "*Are You Prepared? MTC and States Ramp Up Transfer Pricing Efforts*"
- 30 September - 3 October 2018 Institute for Professionals in Taxation IPT Sales Tax Symposium, Indian Wells, California, "*Bundled Transactions*"
- 9 May 2018 TEI (Tax Executives Institute, Inc.) – 2018 Current Issues in State and Local Taxation Conference, Malvern, Pennsylvania
- 2-3 May 2018 COST (Council on State Taxation) Forum on U.S. State and Local Taxes for European Companies, London, United Kingdom
- 20 March 2018 Pennsylvania market sourcing opportunities - Should you file a refund claim by April 15?
- 28 February 2018 COST 2018 Sales Tax Conference and Audit Session, New Orleans, Louisiana, "*Looking Beyond the U.S. Constitution to 50 State Constitutional Challenges*"
- 22 February 2018 Tax Executives Institute (TEI) St. Louis Chapter Event, St. Louis, Missouri
- 13 February 2018 Unleashing Trapped California NOLs, Video Webinar
- 23-24 January 2018 27th Annual Ohio Tax Conference, Columbus, Ohio, "*Leveraging Technology & Data to Improve Tax Compliance, Audit*"
- 14 November 2017 Get Half Your Philadelphia "BIRT" Back?, Webinar
- 10 November 2017 Fall 2017 STARTUP Conference: State Tax Impact of Tax Credits for Energy Companies, North Canton, Ohio
- 8 November 2017 Next Steps for Pennsylvania Taxpayers Following Nextel, Webinar
- 18 August 2017 Council on State Taxation (COST) Midwest Regional State Tax, Dearborn, Michigan, "*Creative Approaches to Alternative Apportionment*"

- 26 April 2017 State Tax Webinar: New Jersey's Long-Awaited Audit Manual
- 24-25 January 2017 26th Annual Ohio Tax Conference, Columbus, Ohio, "*Dealing with Complex Accounting Standards - FIN 48 (aka ASC 740-10) and FAS 5*"
- 7-8 November 2016 STARTUP State Tax Roundtable for Utilities & Power, Charlotte, North Car

Notable Quotes

- 22 June 2022 "Pa. Panel Weighs Retroactive Tax Refund For Alcatel-Lucent" *Law 360*
- 13 June 2022 "Washington State Bank Tax Stands After Justices Pass on Case (1)" *Bloomberg Tax*
- 5 April 2022 "Supreme Court won't Hear New Jersey Partnership Fee Case" *Tax Notes*
- 4 April 2022 "Justices Pass On Challenge To NJ Partnership Filing Fee" *Law 360*
- 21 January 2022 "Advisers Encourage Challenges to Single-Factor Apportionment" *Tax Notes*
- 6 January 2022 "SCOTUS Signals Interest in New Jersey Partnership Fee Case" *Tax Notes*
- 24 July 2020 "3 State Tax Takeaways From The Altera Transfer Pricing Case" *Law 360*
- 2 January 2020 "An Unanticipated Repatriation Issue in New Jersey" *Tax Notes*
- 12 March 2015 "Settlement in New Jersey Nexus Case Leaves Unanswered Questions" *Tax Analysts*
- 4 March 2015 "Pennsylvania Governor Proposes Corporate Tax Cuts and Combined Reporting" *Tax Analysts*
- 19 November 2008 "New Jersey's 'Throwout Rule' Faces Repeal as Governor, Legislature Ramp Up Efforts to Stimulate State's Economy" *BNA Daily Tax Report*
- 15 July 2008 "N.J. Tax Court Rules on Apportionment Issues" *CCH State Income Tax Alert*, Vol. XVII, No. 12
- 24 June 2008 "Pennsylvania Court Case Could Change the tax rules for Bank M&A" *American Banker*
- 23 May 2008 "U.S. Supreme Court Upholds Kentucky Tax Law Giving Interest Exemption to In-State Bonds" *BNA Daily Tax Report*
- 20 May 2008 "U.S. Supreme Court Upholds Kentucky Municipal Bond Tax Exemption" *State Tax Notes*
- 20 May 2008 "Supreme Court Upholds State Municipal Bond Exemption" *Law.com*
- 16 May 2008 "New Jersey's Throwout Rule: The Division of Taxation Singles Out General Engines for Full Summary Judgment" *BNA Daily Tax Report*
- 2 April 2008 "New Jersey Tax Court Oral Arguments in Throwout Case" *State Tax Notes*
- 1 April 2008 "Oral Argument Held in New Jersey Throwout Litigation" *CCH State Income Tax Alert*, Vol. XVII, No. 6
- May 2006 "Supreme Court Rebuffs Ohio Tax Break Challenge" *The Wall Street Journal*
- June 2006 "PA Business Privilege Tax Penalizes Manufacturers" *The Philadelphia Inquirer*
- "Federally Chartered Banks Protected by Commerce Clause" *CCH State Income Tax Alert*, Vol. XVI, No. 20
- 1 September 2007 "New Jersey Tax Court Finds IRC § 338(h)(10) Transaction Creates Non-Operational Income" *CCH State Income Tax Alert*, Vol. XVI, No. 15
- 1 June 2007 "New Jersey Throwout Cases Progress" *CCH State Income Tax Alert*, Vol. XVI, No. 10
- 1 April 2007 "Lanco and MBNA File Petitions for Certiorari With U.S. Supreme Court" *CCH State Income Tax Alert*, Vol. XVI No. 6

- 1 April 2007 "Deadline for New Jersey Refund Claims Nears" *CCH State Income Tax Alert*, Vol. XVI No. 6
- 13 February 2007 "New Jersey Plaintiffs Attempt to Throw Out Throwout" *State Tax Notes*

Professional and Community Affiliations

- Certified member of the Institute for Professionals in Taxation, serving as Vice-Chair of its Legal Committee - Sales Tax
 - Chair of the institute's 2006 Sales & Use Tax Symposium Committee
 - Member of the editorial board of RIA's Journal of MultiState Taxation and Incentives Focuses on editing articles for that publication related to New Jersey developments

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Mark F. Sommer, Esq. aspires to save the world one taxpayer at a time. He is the Chair of the Tax, Benefits & Estates Group at Frost Brown Todd where he also leads its Tax Teams and concentrates his practice in the area of state and local taxes, federal taxation as well as civil/criminal tax controversy/litigation, economic development and incentives.

During the course of his 30+ year practice, Mr. Sommer has advised clients with respect to complex tax matters, has helped clients understand tax threats and opportunities, and developed comprehensive solutions and curative legislation. His experience extends to income, estate and gift, sales and use, gross receipts, property (both real and personal) and other miscellaneous state and local taxes. He has assisted with planning transactions, dispute resolution and litigation, negotiating incentives and settlements in federal and SALT matters. He has been involved as counsel in well over 1,000 controversies and disputes regarding countless tax issues before the administrative and judicial systems in many jurisdictions.

Currently serving as Chair of the ABA Tax Section's State and Local Tax Committee, Mr. Sommer practices at the forefront of state and local tax issues, including advocating for transparency while working to address larger tax policy questions through state legislatures and agencies.

Throughout Mr. Sommer's career, he has represented nearly 100 of the current Fortune 500, and almost just as many which no longer appear due to acquisition, merger or demise. He is a Fellow in the American College of Tax Counsel and is recognized as a "Super Lawyer" in Kentucky. He has also been recognized as one of the Best Lawyers in America for twenty plus years and was recently recognized by Best Lawyers as a "Lawyer of the Year" for 2018 in Tax Law and in Litigation & Controversy – Tax. Mr. Sommer has been honored by *State Tax Notes*, as one of its two "Practitioners of the Year" in 2015 and as one of its "Persons of the Year" in 2013, making him the first person so recognized two times. He currently serves as the Chair of the Kentucky Lottery Corporation, which under his watch reached Billion Dollar status for the first time.

He has written extensively in the area of state and local taxation, is a frequent speaker and lecturer at national conferences, forums and groups, having presented, moderated or served as a panelist nearly 250 times, has lectured on tax law, serves on multiple advisory boards and is interviewed frequently by journalists covering state and local tax developments. All of this is designed as a means to pay it forward, in honor of the great lawyers and mentors who trained him.

Outside of his busy work life, first and foremost Mr. Sommer enjoys spending time with his family and five children, enjoys history and trivia games, is a bourbon connoisseur and, of course, loves *The Godfather*.



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Function and Specialization

Justin is a member of the State and Local Tax Practice specializing in U.S. Indirect Tax.

Professional Associations

- Member, American Institute of Certified Public Accountants

Education, Licenses & Certifications

- Masters of Accountancy, University of Tennessee at Knoxville
- BS degree Accounting & Finance, University of Tennessee at Knoxville
- Certified Public Accountant

Background

Justin is a Managing Director in KPMG's Nashville State and Local Tax Practice. He has over fifteen years of experience in U.S. Indirect Tax. He advises clients across a variety of industries on multistate indirect tax issues.

Professional and Industry Experience

Justin has worked on a broad range of U.S. Indirect Tax engagements for clients in many industries including, but not limited to, healthcare, manufacturing, retail, transportation, and telecommunications. His responsibilities include assisting clients with taxability determinations, audit defense, indirect tax overpayment recoveries, voluntary disclosure agreements, private letter ruling requests, and indirect tax planning. A more detailed description of Justin's responsibilities on these engagements includes:

- Identified and Quantified state and local tax exemption and credit opportunities related to expansions and capital investments.
- Helped clients successfully mitigate sales and use tax audit assessments.
- Reduced indirect tax exposure by identifying exposure areas and entering into multistate voluntary disclosure agreements with multiple jurisdictions.
- Analyzed clients' data to identify sales and use tax overpayments and refund opportunities in a 45 state review. Quantified overpayments of sales and use tax and filed refund claims with state and local taxing jurisdictions and vendors.
- Served as primary tax support resource for multiple indirect tax system implementations.

Speaking Engagements

- Presenter at Council on State Taxation Regional Meetings, Birmingham, Memphis & Nashville
- Presenter at Institute for Professionals in Taxation Healthcare Sales Tax Seminars, Nashville
- Presenter at Paul J. Hartman State and Local Tax Forum

Guenevere Stundon is the Vice President of Tax for Dycom Industries, Inc., a publicly traded company that is a leading provider of engineering, construction, program and project Management, material provisioning, subscriber installations, maintenance, and underground facility locating services to the telecommunications and utility industries. Dycom is comprised of over 39 operating companies operating in 49 states. As VP of Tax, Guenevere is a strategic tax leader responsible for financial reporting, income and property tax compliance, tax planning, credits and incentives, transfer pricing, audits and litigation, mitigating risk, and evaluating the tax impacts of restructurings and transactions. She is currently in the midst of transforming the tax department by redesigning and executing best in class and efficient tax processes and strategies, with the goal of being a fit for the future tax department.

Prior to joining Dycom, Guenevere was a Tax Director at PricewaterhouseCoopers with over 14 years of experience in the Industry Tax Practice in the New York City and Miami offices, providing tax consulting, compliance, and audit services to Fortune Global 500 and Fortune 500 multinational companies. She worked extensively with audit and non-audit clients in the preparation and readiness of financial statements and their related tax and accounting issues, including carve-out financial statements. She has coordinated global tax service initiatives and managed the global relationship for all tax service lines for her clients. Guenevere was part of the PwC Leadership team responsible for rethinking and revamping the Firm's audit process for the audit of the income tax accounts. She has created and conducted trainings and lectures on US Tax Reform and tax accounting-related topics including IFRS readiness in local, regional, and national settings including client and industry-based forums. She was also a member of PwC's national Tax Accounting Services team, providing thought leadership and support to local practices.

Guenevere is a Certified Public Accountant and holds a Bachelor of Science in CPA Accounting from New York University, Stern School of Business. She is also a member of the AICPA. Guenevere resides in Fort Lauderdale, FL.

Tanya Svoyskaya – State and Local Tax Partner



Tanya Svoyskaya is a Partner in the State and Local Tax Practice of PricewaterhouseCoopers LLP based in Washington DC office.

Tanya is dedicated to the Financial Services practice with an emphasis on alternative investment products. Her clients include hedge funds, fund-of-funds, private equity funds, management companies and their principals. Tanya has extensive experience providing state and local tax consulting and compliance services to the asset management industry. She advises clients on structuring and transactional issues of both management companies and investor funds, and has assisted clients in achieving tax effectiveness when exiting deals.

Additionally, she has many years of experience in representing asset management funds and their managers with audits by state and local tax authorities.

Tanya graduated from New York University with a B.S. degree in Accounting and earned her M.S. degree in Tax from Seton Hall University.



Maria M. Todorova

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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 serves as national state and local tax counsel to many of the Fortune 100 and other industry-leading companies, helping them successfully navigate through multi-state state and local tax audits and litigation, complex tax reporting positions and sophisticated business restructuring opportunities. Maria currently serves on the firm's Executive Committee and as a deputy practice group leader of the firm's Tax Practice.

Maria regularly represents clients in a variety of industries including communications, energy, technology, financial, retail, manufacturing and hospitality, providing strategic advice and advocacy on matters across the United States in all areas of state and local taxation. Maria has extensive experience with industry-specific communications, energy and technology tax issues.

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, New York University's Institute on State and Local Taxation, the Hartman SALT Forum. Maria currently serves as an adjunct professor at Emory University School of Law teaching 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 US taxes: contentious **(2018-2020, 2022)**
- Recipient, Georgia Tax Section Outstanding Student Award, *University of Georgia School of Law*

Professional Activities

- Adjunct Professor, state and local taxation, Emory University School of Law
- Member, Tax Editorial Advisory Board, *Law360*

Articles

- SALT Discrimination Under the 'Affirmative' Commerce Clause(July 25, 2022)
Tax Notes State
- Work Product: Waiver and Recent Lessons in Keeping Protection(June 21, 2021)
Tax Notes State
- 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

- Local Taxes and Constitutional Constraints(April 27, 2022)
COST Income Tax Conference

-
- 2022 State Income Tax Updates(April 20, 2022)
TEI 2022 State Income Tax School
 - State Tax Issues to Watch in 2022(February 22, 2022)
TEI Atlanta
 - 2021 Intermediate/Advanced State Income Tax School(December 6, 2021)
COST
 - What the L?(October 29, 2021)
Hartman SALT Forum
 - State Tax Consequences of Recent Federal Legislation(October 27, 2021)
76th TEI Annual Conference
 - Can "Gross" Ever Be Removed From Gross Receipts Taxes?(October 12, 2021)
Telestrategies Conference
 - Bruins & Bison & Tigers, Oh My! A SALT Controversy and Litigation Update to
Protect Your Company(September 30, 2021)
TEI Nashville webcast series
 - Transfer Pricing in the Technology Arena(August 11, 2021)
COST 2021 State and Local Tax Workshop for the Tech Industry
 - 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

-
- 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

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- Litigation Trends in State Tax(October 17, 2019)
TEI Dallas SALT Day
 - Tax Issues for General Counsel(October 1, 2019)
Houston ACC Roundtable
 - 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)

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- 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
 - 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)

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- 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)

Legal Alerts

- 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)
- 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)

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- 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)
 - Congress unveils 2020 energy tax extenders (December 21, 2020)
 - 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)

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- 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)
 - 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)
 - 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)

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- 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)
 - Remaining section 45Q guidance submitted to OIRA for review (March 16, 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)
 - Maryland hearing on Digital Advertising Tax highlights problems, hints at amendments (March 2, 2020)
 - Ready, set, sequester? — A guide to the recently released section 45Q guidance (February 25, 2020)
 - Section 45Q Guidance Released (February 19, 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)

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- 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)
 - Congress unveils energy tax extenders (December 17, 2019)
 - 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: Expensing 2.0 – Treasury and the Internal Revenue Service thoughtfully consider comments on the proposed § 168(k) regulations and provide helpful guidance to regulated public utilities (September 24, 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)
 - Court issues opinions regarding inclusion of developer fees in cost basis under the Section 1603 Renewable Energy Cash Grant Program (June 24, 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)
 - IRS reaffirms that negotiated rates under PPA prevents solar facility from classification as "public utility property" (June 12, 2019)

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- IRS releases 2019 section 45 production tax credit amounts (June 7, 2019)
 - Legal Alert: Return to sender – Chevron deference lives (for the moment) (May 22, 2019)
 - Legal Alert: IRS requests comments on the normalization requirements relating to excess tax reserves resulting from the Tax Cuts and Jobs Act (May 9, 2019)
 - Legal Alert: IRS requests comments on section 45Q carbon sequestration credit in Notice 2019-32 (May 6, 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)
 - Proposed 163(j) regulations provide needed guidance to utilities (December 7, 2018)
 - House bill proposes tax credit extensions for renewable energy, biodiesel and alternative fuels and other energy tax provisions (November 30, 2018)
 - Thanksgiving dinner arrives early – New Jersey serves up some amnesty dessert with some penalty turkey (November 15, 2018)

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- 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)
 - IRS tells utility not to count its (deferred tax) chickens before they hatch (October 24, 2018)
 - House Judiciary Committee considers ramifications of Wayfair decision (July 25, 2018)
 - IRS rules that a method of reflecting a federal income tax settlement in ratemaking violated the consistency rule of normalization (July 17, 2018)
 - Top New Jersey tax changes in the 2018 budget deal (July 5, 2018)
 - The long-awaited “solar beginning of construction notice”–Notice 2018-59 provides guidance for solar and other section 48 ITC-eligible facilities (June 27, 2018)
 - New Jersey legislature passes corporate tax increases, still negotiating with governor (June 27, 2018)
 - IRS releases 2018 section 45 production tax credit amounts (June 25, 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)
 - Legal Alert: IRS to crackdown on SALT deduction Cap workarounds (May 24, 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)

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- 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)
 - IRS clarifies revenue procedure 2017-47 safe harbor for inadvertent normalization violations (February 28, 2018)
 - Energy tax extenders package passed (February 13, 2018)
 - Will Georgia conform to federal tax reform? Annual legislation introduced (February 5, 2018)
 - Legal Alert: Tax Reform Bill–The Impact of Federal Tax Rate Reductions on Utility Rates–Guiding Principles (January 12, 2018)
 - Legal Alert: Tax Extender Act of 2017 Proposes Changes for Renewable and Nuclear Power, Alternative Fuels and Other Energy Tax Provisions (January 5, 2018)
 - Final Tax Reform Bill Released – What Does it Mean for the Energy Sector? (December 19, 2017)
 - A Comparison of the Energy Tax Changes in the Proposed House and Senate Tax Reform Bills (November 16, 2017)
 - The State and Local Tax Implications of Federal Tax Reform (November 10, 2017)
 - Energy Tax Changes Proposed by House Republicans Tax Reform Bill (November 7, 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)
 - IRS Releases 2017 Section 45 Production Tax Credit Amounts (April 18, 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)
 - Check Your Decommissioning Costs—a Federal Court Narrows the Scope of Eligible Section 172(f) Decommissioning Costs (April 3, 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)

[Bio for Hartman 6/2022]

Andy Wagner



Taxes and Transportation are Andy's passion. His tax experience includes 15 years with American Airlines and 21 years with FedEx in tax planning and contests. He retired as its FedEx's Vice President of Tax Law but found that sitting still is not one of his passions, so he "unretired" and is now General Counsel for R.J. Corman Railroad (he started working in transportation as a trackman for the Santa Fe Railway and a locomotive engineer for Conrail.)

He views "business" as the game, where "accounting" is the scoreboard, "laws" are the rules of the game, and "taxes" pay for the season tickets. He obtained his BA in Economics from Bucknell University, an MBA in Finance from the University of Wisconsin and his JD and an LLM degrees from Southern Methodist University. He is admitted to the Bar in TX and TN, has the CMI designations in Sales Tax and Income Tax granted by the Institute of Professionals in Taxation, and is a licensed CPA in TX and TN.

Over the years he has resolved tax contests in all fifty states; but, particular to the panel he is on at this year at Hartman, he has spent considerable time involved in worker tax classification and the defense of independent contractor models.

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Marilyn A. Wethekam is a partner at HMB Legal Counsel in Chicago. She has a national SALT practice representing multistate and multinational corporations in all areas of state tax. In 2010 she was named as the second recipient of the Council on State Taxation's Paul Frankel Excellence in State Taxation Award. She received the 2012 Bloomberg BNA, Frank Latham Award for Distinguished Service in State and Local Tax Law, was named one of the 2016 Outstanding Women in Tax by Tax Notes, named by Crain's as one of Chicago's Notable Women Lawyers 2018 and received the 2019 Institute for Professionals in Taxation Distinguished Service Award.

Ms. Wethekam advises her clients on multistate tax issues that involve income, franchise and transaction taxes. Her eighteen years of corporate tax experience with Mobil Oil Corporation and Montgomery Ward & Co. provide her with an understanding of the complex issues encountered by multistate and multinational corporations. This understanding allows her to develop innovative solutions for multistate tax issues as well as the practical resolution of multi-jurisdictional tax disputes. She has formulated multistate audit strategies, drafted legislation, and represented multistate and multinational corporations in income, franchise, transactional tax matters in more than thirty-five states. In addition, she has worked with clients to develop organizational structures that incorporate both an understanding of the business needs and address tax burdens.

Ms. Wethekam is a frequent speaker before such groups as the Council on State Taxation (COST), Georgetown University Institute on State and Local Taxation; The Paul J. Hartman State Tax Forum; Tax Executives Institute; and the Institute for Professionals in Taxation (IPT). She is a member of Bloomberg BNA State Tax Advisory Board, State Tax Notes Advisory Board, Paul J. Hartman State Tax Forum, Advisory Board Member, and a past Chair of the Council on State Taxation.

Ms. Wethekam is admitted to the bar in Illinois and Texas.

Robert Weyman - *Principal*



Robert Weyman

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New York, NY 10154

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Function and Specialization

Robert Weyman specializes in US Indirect Tax.

Languages

English

Education, Licenses & Certifications

- BA, Boston College
- JD, Notre Dame Law School, *cum laude*
- Member, Pennsylvania Bar
- Member, New Jersey Bar
- Member, Institute of Professional in Taxation
- Chair, IPT Philadelphia Local Conference Planning Committee
- Member, IPT Sales Tax Symposium Planning Committee
- Advisory Board, Paul J. Hartman Tax Conference
- Member, Tax Committee, Associated Industries of Massachusetts

Background

Robert is a Principal in KPMG's New York City State and Local Tax (SALT) practice who advises on complex indirect tax issues in all fifty states.

Professional and Industry Experience

Robert has extensive experience assisting clients implementing and updating tax decision matrices, taxability analysis, audit defense, reverse audits, and tax controversy. Clients also look to Robert to provide technical trainings and create tools to assist the tax department and its business partners make informed tax decisions.

Robert is a frequent speaker on state and local tax topics at leading tax conferences around the country, including conferences hosted by the Tax Executives Institute, the Council on State Taxation, the Institute of Professionals in Taxation, Telestrategies, the New England SALT Forum, and HOTEK. His articles and commentary have been published in leading tax journals and publications including Tax Analysts, Bloomberg/BNA, and the Journal of Multistate Taxation.

Prior to joining KPMG, Robert was a partner in the state and local tax group of an Amlaw 100 law firm. In that role, he advised clients on income/franchise, sales and use tax, and gross receipts tax issues around the country. In particular, Robert handled audit defense, reverse audits and litigation in over two dozen states and numerous local jurisdictions around the country.

Chris Wilson

PARTNER



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Nonprofit organizations and companies in a wide range of industries such as manufacturing, retail, cable television, real estate, professional services, waste management, and software, rely on Chris Wilson for assistance with a range of state tax planning and state tax litigation matters.

Those matters cover a range of issues, including:

- Business tax
- Property tax
- Franchise and excise tax
- Sales and use tax
- Challenging tax assessments and seeking tax refunds
- Multi-state tax analysis for various business transactions in areas such as nexus, tax apportionment, tax exemptions, transferee liability, and voluntary disclosure agreements
- State and local tax controversy, and state tax planning
- Structuring and negotiating state tax incentives for relocating or expanding operations in Tennessee

With litigation experience covering a broad range of trust, probate and estate administration matters as well as conservatorship proceedings, Chris has represented financial institutions, particularly their trust and wealth management officers, in matters involving allegations of breach of trust and breach of fiduciary duty. He has also represented trust and estate beneficiaries in matters involving will contests, breach claims, and other claims involving fraud and undue influence. Clients count on Chris to develop strategies to resolve disputes within the applicable terms of trust instruments or estate planning documents while also seeking to minimize the impact upon client and family relationships.

Additionally, Chris represents both petitioners and respondents in conservatorship actions, and understands the legal complexities, family dynamics, and individual desires for autonomy involved in conservatorship proceedings. Clients rely on him to navigate these complexities while also focusing on reasonable solutions to preserve individual autonomy, ensure the receipt of necessary care and management for disabled individuals, and to maintain family harmony.

EXPERIENCE

- **Facebook develops \$800 million data center in Middle Tennessee**
Represented Facebook with the acquisition and development of a site in Middle Tennessee for an \$800+ million data center, including assembling the real estate property from multiple owners and a complicated trust on property.
- **Hygia Health Services acquired by Stryker**
Represented Hygia Health Services, a single-use medical device reprocessor, in its acquisition by Stryker.
- **Medical supply company prevails in asset purchase dispute**
Represented a medical supply company in a dispute involving an asset purchase agreement and sizeable earn-out provision. Obtained an extremely favorable resolution through aggressive pre-litigation advocacy, without the costs of filing suit.
- **Energy and mining companies rely on Waller as common counsel in federal Superfund case**
Serve as common counsel to a group of high-profile industrial companies identified as potentially responsible parties in connection with a federal Superfund site.
- **Client seeks to create trust, protect assets**
Advised a client on trust and multi-jurisdictional law to create a "self-settled asset protection trust" and implemented asset protection planning.
- **Nashville Predators franchise to remain in Nashville**
Assisted a group of Nashville investors on acquiring the Nashville Predators franchise, thus keeping the team in Nashville.

EDUCATION

- LL.M., University of Florida, 2007
 - Graduate Editor - Florida Tax Review
 - John W. Thatcher Memorial Scholarship
- J.D., *magna cum laude*, University of Memphis Cecil C. Humphreys School of Law, 2005
 - University of Memphis Law Review
 - Cecil C. Humphreys Research Fellowship
- B.S., *magna cum laude*, University of Tennessee at Martin, Political Science, Communications, 2002

BAR ADMISSIONS

- Tennessee
- Kentucky
- Texas

RECOGNITIONS

The Best Lawyers in America® (BL Rankings)

- Tax Law, 2022

Nashville Post

- Recognized in the 2012 Law Leaders Rising List

PROFESSIONAL INVOLVEMENT

- Member, Nashville, Tennessee and Kentucky Bar Associations
- Member, American Bar Association, including Section of Taxation
- Member, Institute for Professionals in Taxation
- Member, Council on State Taxation
- Co-Author, ABA Property Tax Deskbook

COMMUNITY INVOLVEMENT

- Member, Sennet Society of the United Way of Metropolitan Nashville
- Member, Young Leaders Board, Juvenile Diabetes Research Foundation of Middle Tennessee
- Alumnus, Young Leader's Council, Class 60 Member
- Projects Committee Member, The Land Trust for Tennessee
- Member, Rotary Club of Brentwood
- Pro Bono Volunteer, Nashville Bar Association

STEVEN N.J. WLODYCHAK BIOGRAPHY

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Steven Wlodychak is retired principal of Ernst & Young LLP's Indirect (State and Local) Tax practice in Washington, DC. He was a member of its National Tax Department, a leader of its state and local transactions tax practice and served as the state and local director of its Center for Tax Policy. Steve is also a columnist for Tax Analysts, contributing a periodic column titled "The Hissing Goose" addressing emerging issues in state and local tax policy.

Steve specializes in the state and local tax aspects of business transactions including not only advising on the state and local income tax consequences of transactions but also the effects of other indirect taxes, such as sales and use, property and employment taxes on business combinations.

He has assisted in the structuring and due diligence investigations of numerous transactions both for private equity and strategic investors and has addressed state and local tax considerations in all 50 states and on well over 900 different transactions.

Steve previously served in EY's Los Angeles and New York offices, was a state and local tax attorney for one of America's largest insurance companies and an associate attorney with a major regional law firm. While attending law school, Steve worked in state government in New Jersey, including for the Governor of the state. He has published extensively on various aspects of state and local taxation. He was the co-author with Bruce Ely, Esq. of Bloomberg Tax's *Pass-through Entity Tax Navigator*, an electronically based resource that provides coverage of the state taxation of partnerships, S corporations and other pass-through entities. In 2017, Steve and Bruce were honored by being named "authors of the year" by Bloomberg Tax for their efforts.

A frequent speaker, for over ten years, Steve hosted EY's popular quarterly State and Local Tax webcasts and has led seminars on state and local tax matters throughout the US on a wide range of state and local tax topics. He has also been a guest lecturer on state taxation at the LL.M. in taxation program at Georgetown University's School of Law in Washington, DC. In June 2018, Steve was honored with EY's first Lifetime Achievement Award for his education efforts for its tax professionals and, in 2020, with a Lifetime Achievement Award from its Indirect Tax Practice.

Steve received a B.S.F.S. degree (cum laude) from Georgetown University's School of Foreign Service, a J.D. (cum laude) from Seton Hall University's School of Law (where he was an associate editor of the law review), and an LL.M. (Taxation) from New York University. Steve is a member of the ABA, the New York Bar Association, the District of Columbia Bar and the New Jersey Bar.



Mark W. Yopp

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Related Expertise

Interactive Entertainment

State & Local Tax

Tax

Tax Policy

Languages

English

Biography

Mark Yopp is a member of Baker McKenzie's Tax Practice Group located in the New York office.

Practice Focus

Mark regularly counsels clients on state and local tax matters, including state tax controversy, multistate planning and federal and multistate legislative monitoring and analysis. His practice focuses on corporate/franchise tax, sales tax, withholding taxes and unclaimed property.

Mark also has extensive experience providing counsel to clients with regard to the state tax implications of new and emerging technologies, including digital goods and services, cloud computing and electronic commerce.

Representative Legal Matters

Prior to joining the Firm, Mark:

- Assisted several clients in monitoring, analyzing, and implementing sales and use tax collection requirements under both Wayfair implementation legislation and marketplace collection legislation.

- Assisted in defending a client from a qui tam suit under the New York State False Claims Act, which ultimately resolved with a successful motion to dismiss.
- Coordinated voluntary disclosure processes in more than 40 states for a large investment manager for multiple tax types.

Professional Associations and Memberships

- Listed in "Next Generation Lawyer," The Legal 500 United States, 2017 - 2019

Admissions

New York~United States

Education

Emory University (JD, with honors) (2007)

Wake Forest University (BA) (2001)

Publications

- Speaker, "State and Local Tax Update," 30th Annual Philadelphia Tax Conference, October 2019

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