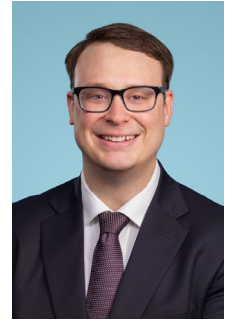




Evan M. Hamme | Counsel

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- Tax - State & Local
- Tax

From planning through appellate litigation, Evan Hamme advises clients on all areas of state and local taxation, including income, franchise, excise, sales and use tax.

Evan has significant experience representing taxpayers in audits, administrative proceedings, court litigation, and subsequent appeals. Evan has litigated tax matters in administrative and court proceedings throughout the country. Evan has represented clients in tax administrative forums and court proceedings in New York State, New York City, and Pennsylvania. Further, Evan has guided clients through administrative protests in many jurisdictions, including in Illinois, New Mexico, and Oregon.

Evan has extensive experience helping clients understand and navigate through the state and local tax consequences of corporate structures and transactions. Evan advises on state and local conformity to federal income tax calculation rules, as well as the tax impact of corporate income tax formulary apportionment rules. Evan has advised clients in planning matters and successfully defended such advice through subsequent audit and litigation. Evan's broad experience provides him with the perspective needed to aid clients with tax issues at any stage and in any forum. Prior to joining Pillsbury, Evan practiced state and local tax as an associate at a major law firm in New York City.

Representative Experience

- Advised pharmaceutical company on the state and local tax implications of divesting its majority interest in a health care technology business.
- Secured significant refund of Pennsylvania Corporate Net Income and Franchise Tax for software services company following administrative litigation.
- Obtained multi-million dollar refunds prior to administrative hearing for health services company in matter analyzing the propriety of New York State combined reporting.
- Advised major retail company on restructuring transactions and successfully defended such advice in multiple audits and administrative proceedings.

Professional Highlights

Publications



- "‘If You Don’t Make It There, You Can’t Make It Anywhere:’ New York’s Zero Manufacturing Rate Requires New York Property," *Pillsbury Client Alert*, with Marc Simonetti, Christopher Koester, and Breanna Zagorski, April 27, 2023.
- "Texas Court of Appeals Confirms Cost-of-Performance Method Is Proper to Source Service Receipts," *SeeSALT Blog Post*, with Carley Roberts and Taylor A. F. Wolff, November 28, 2022.
- "Maryland Court Invalidates Maryland’s First-of-Its-Kind Digital Ad Tax," *SeeSALT Blog Post*, with Marc Simonetti, Aruna Chittiappa, and Christopher Koester, October 21, 2022.
- "Everything in its Place: New Mexico Hearing Officer Finds Markup for Out-of-State Service is Exempt, While Reimbursements for New Mexico Employee Payroll are Taxable," *SeeSALT Blog Post*, with Breanna Zagorski, October 18, 2022.
- "Pennsylvania Legislation Provides Updates to Corporate Income Tax Law," *SeeSALT Blog Post*, with Jack Thomas Camillo, August 30, 2022.
- "New Jersey Supreme Court Requires Factual Record in Jersey City Payroll Tax Dispute," *SeeSALT Blog Post*, with Taylor A. F. Wolff, July 21, 2022.
- "New Tax Legislation Shifts Consolidated Return Landscape in Georgia," *Pillsbury Client Alert*, with Marc A. Simonetti, Zachary T. Atkins, and Jack Thomas Camillo, May 11, 2022.
- "Texas Supreme Court Sides with Sirius XM’s ‘Straightforward’ Interpretation of Service Receipt Sourcing Statute," *SeeSALT Blog Post*, with Carley Roberts and Taylor A. F. Wolff, March 29, 2022.
- "U.S. Solicitor General Recommends the Supreme Court Decline New Hampshire v. Massachusetts," *SeeSALT Blog Post*, with Melissa D. Libutti and Marc A. Simonetti, June 7, 2021
- "New York Budget Raises Tax Rates, Provides Relief to Address Pandemic," *Pillsbury Client Alert*, with Marc A. Simonetti, William L. Bennett, and Aruna Chittiappa, April 15, 2021.
- "Connecticut’s Tax Gambit: Connecticut Considers Convenient Position on ‘Convenience of the Employer’ Rule," *SeeSALT Blog Post*, February 11, 2021.
- "Pennsylvania’s Agency Deference Bait and Switch: Synthes USA," *Tax Notes State*, with Caroline Koo, August 26, 2020.
- "New Mexico Court of Appeals Upholds Refund Claim Dismissal for Taxpayer’s Violation of Discovery Order," *SeeSALT Blog Post*, March 6, 2020.
- "‘Interactive’ Website Will Defeat P.L. 86-272 Immunity If the MTC Has Its Way," *SeeSALT Blog Post*, with Pillsbury SALT, November 11, 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 Governor Signs Marketplace Facilitator Legislation, Preview to New Rules," *Pillsbury Client Alert*, with Pillsbury SALT, April 25, 2019.
- "Commerce Clause Decisions Open Door For TCJA-Related Challenges," *State Tax Notes*, March 18, 2019.
- "How to Defend a Remote Access To Software Sales Tax Audit, Part II," *State Tax Notes*, September 21, 2015.
- "How to Defend a Remote Access To Software Sales Tax Audit, Part I," *State Tax Notes*, July 27, 2015.
- **Speaking Engagements**
 - "Filing Methodologies," COST Advanced Income Tax School, May 2023, Dallas, TX.
 - "SALT West Coast Developments – California, Oregon, Washington, New Mexico," TEI New York Chapter Meeting, April 2023, New York, NY.
 - "How to do SALT in 2022 and Beyond," 2022 COST Annual Meeting, October 2022, Orlando, FL.
 - "State Tax Cases, Issues & Policy Matters to Watch in 2022 and Beyond," COST Southeast Regional State Tax Seminar/Healthcare Indirect Tax Seminar, August 2022, Nashville, TN.
 - "Hot Topics in Indirect Tax with a Focus on Healthcare," COST Southeast Regional State Tax Seminar/Healthcare Indirect Tax Seminar, August 2022, Nashville, TN.
 - "Filing Methodologies," COST Advanced Income Tax School, May 2022, Atlanta, GA.
 - "Tax Implications of COVID-19: Nexus and Other Considerations of the New Remote Workforce," TEI Carolinas, November 2021, Webinar.
 - "SALT Implications of the CARES Act and Other Recent State Tax TCJA Developments," TEI Wisconsin Chapter Meeting, February 2021, Webinar.
 - "SALT Implications of the CARES Act and Other Recent State Tax TCJA Developments," TEI Chicago Chapter SALT Program, December 2020, Webinar.
 - "SALT Cross Pollination: U.S. and international approaches to taxing foreign source income," TEI Silicon Valley Chapter's SALT Day & IPT Joint Meeting, December 2019. Santa Clara, CA.



- [“Treatment of Income from Foreign Affiliates after Tax Reform,”](#) Strafford Tax Law Webinar. July 2019.

- **Press Mentions**

- “Telework Nexus Burdens Grow As States Shed Pandemic Relief,” *Law360*, July 30, 2021

Education

LL.M., New York University School of Law, 2014
Taxation

J.D., The Catholic University of America, Columbus School of Law, 2012
magna cum laude

B.A., Franklin and Marshall College, 2008
Philosophy

Admissions

New York

Clerkships

Law Clerk to the Honorable Craig Johnston, Circuit Court of Virginia, Thirty-First Judicial Circuit (2012-2013)

External Publications

Pennsylvania’s Agency Deference Bait and Switch: Synthes USA, *Tax Notes State*, Authors: Evan M. Hamme, Caroline Y. Koo, 08/26/2020

Commerce Clause Decisions Open Door for TCJA-Related Challenges, *State Tax Notes*, Authors: Evan M. Hamme, Timothy A. Gustafson, 03/18/2019

How to Defend a Remote Access to Software Sales Tax Audit, Part II, *State Tax Notes*, Authors: Evan M. Hamme, Leah Robinson, 09/21/2015

How to Defend a Remote Access to Software Sales Tax Audit, Part I, *State Tax Notes*, Authors: Evan M. Hamme, Leah Robinson, 07/15/2015

Firm Publications

“If You Don’t Make It There, You Can’t Make It Anywhere:” New York’s Zero Manufacturing Rate Requires New York Property, Authors: Marc A. Simonetti (Unpublished), Evan M. Hamme, Christopher L. Koester, Breanna N. Zagorski, 04/27/2023

New Tax Legislation Shifts Consolidated Return Landscape in Georgia, Authors: Marc A. Simonetti (Unpublished), Evan M. Hamme, Zachary T. Atkins, Jack Thomas Camillo, 05/11/2022



New York Budget Raises Tax Rates, Provides Relief to Address Pandemic, Authors: Marc A. Simonetti (Unpublished), Evan M. Hamme, Aruna Chittiappa, William L. Bennett, 04/15/2021

California Governor Signs Marketplace Facilitator Legislation, Preview to New Rules, Authors: Craig A. Becker, Jeffrey M. Vesely, Richard E. Nielsen, Breann E. Robowski, Marc A. Simonetti (Unpublished), Evan M. Hamme, Carley Roberts, Aruna Chittiappa, Robert P. Merten III, Dmitrii Gabrielov, Mike Le, William L. Bennett, Nicole D. Boutros, Annie H. Huang, 04/25/2019

California Office of Tax Appeals Rejects Franchise Tax Board's Broad Interpretation of California's "Doing Business" Standard, Authors: Craig A. Becker, Jeffrey M. Vesely, Richard E. Nielsen, Breann E. Robowski, Marc A. Simonetti (Unpublished), Evan M. Hamme, Carley Roberts, Aruna Chittiappa, Robert P. Merten III, Mike Le, Nicole D. Boutros, Annie H. Huang, 11/27/2018

The U.S. Supreme Court Changes Sales and Use Tax Collection Nexus, Authors: Craig A. Becker, Jeffrey M. Vesely, Richard E. Nielsen, Breann E. Robowski, Marc A. Simonetti (Unpublished), Evan M. Hamme, Carley Roberts, Aruna Chittiappa, Robert P. Merten III, Michael J. Cataldo, Andrew D. Appleby, Debra Vance, Timothy A. Gustafson, Eric J. Coffill, Jessica N. Allen, Dmitrii Gabrielov, Mike Le, Nicole D. Boutros, Annie H. Huang, 06/22/2018