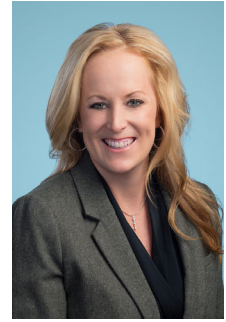




Carley Roberts | Partner

carley.roberts@pillsburylaw.com

Sacramento
500 Capitol Mall
Suite 1800
Sacramento, CA 95814
United States
Ph. +1.916.329.4766
Fax +1.916.441.3583



- Tax - State & Local
- Tax
- COVID-19 and Economic Impact Resource Center
- Technology

Carley Roberts, leader of Pillsbury's State and Local Tax practice, 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.

Described by clients as an "exceptional advocate for her clients" and "truly one of the best tax lawyers that I have had the privilege to work with" (*Chambers* 2018), 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] knows California tax law inside and out.

—*Legal 500 2022*

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

- Secured \$300 million victory before the California Franchise Tax Board for a *Fortune* 20 energy company involving complex formulary apportionment issues.



- Won the first corporate business tax appeal to go to a full hearing before the California Office of Tax Appeals.
- Secured \$150 million win before the California Franchise Tax Board for a *Fortune* 20 technology company involving inclusion of OEM licensing receipts in the sales factor, research and development credits, and other multistate income tax issues.
- Represents a *Fortune* 20 technology company in a case of first impression against the City and County of San Francisco involving the exclusion of investment receipts from the Gross Receipts Tax.
- Secured a win before the Pennsylvania Board of Finance and Revenue on corporate net income and franchise tax appeals involving interest expense deductions on behalf of a *Fortune* 200 consumer food company.
- Secured in excess of \$60 million in tax savings in an income tax settlement with the California Franchise Tax Board for a *Fortune* 50 global health care company.
- 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.
- 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.
- Secured a win for a *Fortune* 50 big box retailer in an income tax refund action before the Arizona Tax Court involving the taxability of a REIT dividend.
- 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.
- Obtained a favorable California sales tax private letter ruling for a *Fortune* 200 trucking company involving transfer of title issues for vehicles held in trusts.



- Obtained a favorable California sales and use tax private letter ruling for a *Fortune* 200 leading industrial gas supplier involving the sales tax consequences of a complex construction project.
- 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.
- 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.
- 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.
- Represented a *Fortune* 50 retailer in multiple Arizona income tax appeals involving the taxability of a real estate investment trust (REIT) consent dividend, unitary combination and sales factor sourcing.

Professional Highlights

- Ranked Band 1 by *Chambers USA* in the area of State and Local Tax for over a decade (2007 – 2008, 2011 – 2023).
- Named one of *Tax Analysts'* "Outstanding Women in Tax" (2016).
- Recipient of *Law360's* "Tax MVP of the Year" (2014).

Honors & Awards

- Ranked Band 1 by *Chambers USA* in the area of State and Local Tax for over a decade (2007 – 2008, 2011 – 2023)
- Ranked by the *Best Lawyers in America* guide for Tax Law (2023 – 2024); Litigation and Controversy – Tax (2024)
- Featured by *California Lawyers Association's* "Toast to Women in Tax: Inspiring Leadership" (2022)
- Named one of *Tax Analysts'* "Outstanding Women in Tax" (2016)
- Named Super Lawyer in the area of Tax by *Northern California Super Lawyers* (2011 – 2022)
- 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**
 - External Advisory Committee Member, Office of Tax Appeals (2019 – 2023)
 - Advisory Board Member, *Tax Notes State* (2020 – 2023)
 - Advisory Board Member, Bloomberg Tax State Tax (2020 – 2023)
 - Advisory Board Member, Paul J. Hartman State and Local Tax Forum (2019 – 2023)
 - American College of Tax Counsel, Fellow of the College (2020 – 2023)
 - Rules Advisory Committee Member, Oregon Department of Revenue (2022)
 - 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**
 - “A Hat Tip to the Manufacturing, R&D and Electric Power Industries: California Bill Would Provide Income Tax Credits for Sales and Use and District Taxes Paid on Certain ‘Qualified Tangible Personal Property,’” *Pillsbury Client Alert*, with Craig Becker, Zachary Atkins, and Richard Nielsen, June 9, 2023.
 - “No Day Off for Buehler: California Sources Gain from Sale of Intangible to Domicile and Denies Other State Tax Credit,” *SeeSALT Blog Post*, with Jeff Phang, May 17, 2023.
 - “UPDATE: California Adds New Counties, Further Extends Deadlines to File and Pay Taxes for Businesses and Individuals Affected by Severe Winter Storms,” *SeeSALT Blog Post*, with Jeff Phang and Robert P. Merten III, March 8, 2023.
 - “Property Tax Rate Disputes Merits California Supreme Court Review,” *Tax Notes State*, with Craig Becker, Breann Robowski, Robert P. Merten III, and Joseph Chan, February 13, 2023.