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Amber Rutherford is a Managing Director in Deloitte's Washington National Tax practice with a focus on multistate tax. Amber has over sixteen years of experience with corporate and pass-through multistate controversy, consulting, and compliance matters, including authoring technical memos, representing taxpayers at informal conferences with state revenue departments, and assisting taxpayers with state tax modeling and planning. Amber specializes in and regularly speaks on complex state and local tax matters in Kansas, Kentucky, Mississippi, and Tennessee. Amber has also co-authored several articles published in *Tax Notes State*. Prior to joining Deloitte Tax, Amber worked as a hearing officer at the Tennessee Department of Revenue. Amber received her J.D. from the University of Tennessee College of Law and her B.S. from Wright State University.