

Michael Sontag

As the long-time leader of the firm's State & Local Tax Law Practice Group, Michael Sontag has represented a multitude of Fortune 500 companies in their effort to ensure fair tax treatment by state and local governments, thereby avoiding the imposition of hundreds of millions of dollars of improper taxes. He has developed a national reputation and is the go-to solution for out-of-state and in-state companies alike confronting Tennessee state and local tax controversies. Michael and his team have assisted taxpayers in audits, administrative reviews and, when necessary, litigation. Michael has also developed innovative strategies for reducing a company's exposure to state and local taxes, whether through restructuring transactions or through legislative solutions designed to provide tax-advantaged treatment where appropriate.

Michael was the first attorney to successfully challenge on Commerce Clause grounds the income taxation of out-of-state banks having no physical presence in Tennessee as well as the imposition of business taxes to certain wholesale sales of pharmaceuticals for the world's largest pharmaceutical company.

Michael has built his national reputation through his steadfast dedication to his craft, both through his representation of clients as well as numerous speaking engagements and scholarly articles presented to national audiences.

Michael assists his clients with a variety of federal, state and local tax issues, including:

- 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 qualifications for the industrial machinery credit, headquarters facility credit, and other tax credits or incentives.
- Trusts & Estates – As a member of the American College of Trusts and Estates Counsel (ACTEC), Michael has also developed a reputation as one of the best estate planning lawyers in the Southeast, with emphasis on representing some of the wealthiest families in the region with respect to their business succession, wealth transfer and charitable planning needs.

Regardless of the size of the company or the complexity of the circumstances, Michael offers unparalleled knowledge in making sense (and in taking advantage) of the oftentimes overly complex federal, state and local tax laws.