



## Roburt Waldow

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### Experience

Roburt regularly represents clients in multistate tax compliance, planning, transactional and controversy matters. He advises on a wide range of multistate franchise and income, gross receipts, sales and use, and property tax matters, and his substantial controversy experience includes representing clients in the resolution of unitary business composition, business/nonbusiness, apportionment, nexus, expense disallowance and research and other credit disputes. Roburt is co-leader of the passthrough competency practice within the Washington National Tax-Multistate Tax Services group. His industry-specific experience includes notable depth in representing banking and financial institutions, private equity/investment funds, energy companies, and transportation and logistics companies.

Roburt has served on the Executive Committee of the California State Bar Tax Section and is a past chair of the Banking and Savings Institutions Committee of the American Bar Association Tax Section. He is a frequent speaker on state tax matters at conferences throughout the country, including those sponsored by the American Bar Association, the California State Bar Tax Section, the San Francisco Bar Association, Tax Executives Institute (TEI), Council on State Taxation (COST), and BNA/Cite. He is a contributing author to the CCH California Tax Analysis: Corporation Tax (2d ed.) and has coauthored articles published in BNA's Tax Management series, the Journal of Taxation and Regulation of Financial Institutions, and Tax Analysts' State Tax Notes.

Roburt is a member of both the State Bar of California and the New York State Bar. He was named the Best Lawyers' Orange County Tax Law "Lawyer of the Year" in 2014, 2016 and 2018, was selected for inclusion in the 2013-2020 editions of The Best Lawyers in America in the practice area of Tax Law and was selected for inclusion in Super Lawyers—Rising Stars Edition 2009.

### Education

- LL.M. in Taxation, New York University School of Law
- J. D., Duke University School of Law
- B. S. in Business Admin., University of the Pacific

### Professional Affiliations

- California State Bar Association (Tax Section)
- New York State Bar Association (Tax Section)
- American Bar Association (Tax Section)