

State and Local Tax Overview

The State and Local Tax Practice Area provides a wide range of services with respect to state and local income tax, commercial activities (gross receipts) tax, franchise tax, sales and use tax, personal property tax, real property tax, and others. Our services include advice concerning compliance, nexus issues, structuring transactions, representation in connection with audits and assessments including litigation, abatement, and exemption applications, tax incentive programs, and a myriad of other tax matters.

Personal Income Tax

Attorneys in this practice area provide advice and audit representation concerning determination of state taxable income, state of residency, filing requirements in states of nonresidency, availability of credits, applicability of municipal income and license taxes, and related matters. This area of practice covers business executives, business owners, athletes and entertainers, and virtually any individual, estate, or trust subject to tax.

Business Income Taxes and Gross Receipts

We advise businesses on determination of taxable receipts and income, issues involving nexus with other states, allocation and apportionment of receipts and income, employee withholding, and payroll tax issues. We also have expertise with respect to taxes on specialized industries such as insurance and banking. Included within this group are taxes on pass-through entities and their owners.

Sales and Use Taxes

Our clients receive expert advice on the applicability of these taxes to both their sales and purchases, availability of exemptions, and procedures to follow for claiming exemptions. We provide counsel on a regular basis concerning nexus issues and responsibility for charging and collecting tax in other states.



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Real and Property Tax

We offer experienced legal representation with respect to real and personal property taxes, including matters involving the proper determination of value of machinery, equipment and real estate, the rates of tax applicable, and claims for abatement or exemption from tax.

Tax and Economic Incentives

We guide businesses through the forest of available tax credits, tax abatements, special financing, and other arrangements which governmental authorities make available to business. If a business plans to expand either at its current site or elsewhere, our group will make certain that it learns about and applies for all available benefits in a timely manner.

Tax Dispute Resolution

Our attorneys have a wealth of experience in handling tax disputes from the audit level through state supreme courts. Our focus is to resolve matters satisfactorily at the audit or administrative appeal levels, and we have a high success rate at achieving that. However, not all disputes can be resolved in a way satisfactory to all parties short of litigation. We have a wealth of experience in trying cases in state courts and boards of tax appeal and handling appeals in higher courts when the situation calls for it. Members of our practice area have successfully handled numerous such cases involving all types of state and local taxes.