

STATE & LOCAL TAX

AT A GLANCE

McDermott Will & Emery has one of the largest and most diversified state and local tax (SALT) legal practices in the United States. Our lawyers possess an in-depth knowledge of the constantly changing tax laws, as well as the experience and judgment necessary to provide advice and advocacy of the highest caliber to our clients. The members of the group are nationally recognized as experts and, as such, are consistently sought as speakers at seminars and conferences conducted by numerous tax and business organizations throughout the country.

Experience

Initially launched as a tax law firm in 1934, McDermott brings a wealth of history and experience to the tax arena (our lawyers, for example, successfully litigated the only two Supreme Court victories in the “unitary” area as well as the landmark *Quill* case in the sales tax area). Our team is especially skilled in the myriad state and local tax issues generated by the ever-growing internet and e-commerce segment of the world’s economy. We focus on identifying and developing solutions for our clients’ particular tax concerns regardless of the jurisdiction, issue or procedural stage involved, and work closely with colleagues across the Firm to provide seamless service. We are also able to draw upon our many state contacts to assist clients effectively and efficiently.

Hot Topics

- E-commerce issues (nexus, digital goods, sourcing, telecommunications)
- Aggressive state income tax apportionment methods
- Business Activity Tax Simplification Act effort in Congress
- Streamlined sales tax effort

Planning & Transactions

Our SALT practice provides planning services related to existing business relationships and practices (structural planning) as well as to specific pending transactions (transactional planning). Working with the client’s staff, our lawyers determine where proactive changes can be made to improve the client’s state and local tax situation. One set of tax costs that is often overlooked when planning transactions is the imposition of state and local taxes (such as sales and real estate transfer taxes) on the transaction. Our lawyers not only assist clients in avoiding these hidden pitfalls, but also help them achieve greater tax efficiency in their post-transaction operations.

Controversy

Our lawyers bring skilled advocacy to every controversy scenario. We efficiently develop the critical facts, construct the most effective arguments and work closely with our clients in charting the best course for resolving any matter. No matter whether the course is to resolve the controversy at the audit or administrative review level or to litigate the case to the highest court, we have the experience, skill, passion and relationships to accomplish the goal.

Legislative Initiatives & Lobbying

Although traditional legal avenues such as planning, settlement and litigation are often the best courses of action to achieve the desired results for our clients, in some instances these are either unavailable or foreclosed under existing laws or regulations. In those instances, we offer legislative and lobbying initiatives to help achieve the desired results. Our services include monitoring specific issues and legislative initiatives, building consensus with other interested parties, preparing legislative proposals, drafting legislation and communicating proposals to the legislative decision-makers.

Scope of Practice

- Corporate income tax
- Sales and use tax
- Franchise tax
- Business license tax
- Employment withholding tax
- Real estate transfer tax
- Personal income tax
- Mortgage recording tax
- Commercial rent and occupancy tax
- Telecommunications tax
- Document and stamp tax
- Intangible personal property tax
- Personal income tax
- Tobacco tax
- Fuel use tax
- Liquor tax
- Hotel occupancy tax
- Highway use tax

Our Team

20 lawyers

Contact

Jane May
+1 312 984 2115
jmay@mwe.com

Awards & Accolades

- Eight attorneys in the SALT practice are recognized by *Chambers USA*, BTI, Legal 500 and/or appear on the AmLaw “A” list.
- Several SALT attorneys were individually ranked in *Chambers USA 2010*, including Jane May, who is “excellent from an advocacy point of view,” and is considered a “strategic leader” in state and local tax. Also recognized was Art Rosen who “is a prominent state and local tax specialist who focuses on tax planning and litigation,” and who is hailed by his clients as an “extremely knowledgeable and very experienced practitioner.” Peter Faber, well-respected in state and local tax litigation, was recommended by clients who said that “when he speaks, people listen.” He is considered a “brilliant intellect and deservedly respected” when it comes to controversy matters at the federal, state and local level.
- *Legal 500* in 2010 says that New York is home to a noteworthy state tax group with a nationwide reputation and recommended Chicago-housed tax practitioner Jane Wells May, who was recommended by her clients for her commitment to client service.

Our Firm

McDermott Will & Emery is a leading international law firm with a diversified business practice. We represent a wide range of commercial, industrial and financial enterprises, both publicly and privately held. Our clientele include some of the world’s largest corporations, small and medium-size businesses, and individuals.

Currently numbering 1,000 lawyers, we have offices in Boston, Brussels, Chicago, Düsseldorf, Houston, London, Los Angeles, Miami, Milan, Munich, New York, Orange County, Rome, Silicon Valley and Washington, D.C. McDermott Will & Emery has a strategic alliance with MWE China Law Offices (Shanghai).