State Tax Controversy

Nationwide Approach

Complying with state tax laws requires a wide knowledge of state tax law and a nationwide approach. Kilpatrick's State and Local Tax (SALT) team litigate and resolve controversies with state revenue departments throughout the U.S. while considering the impact on state tax reserves. Our experience includes audits and appeals of corporate income, property, sales/use tax, gross receipts, personal income, franchise taxes, as well as Qui Tam whistleblower lawsuits and unclaimed property audits. We develop audit strategies, preserve privilege, and steer auditors toward correct legal conclusions. Where acceptable results cannot be reached with auditors, our team escalates the matter, knowing when to involve contacts at state revenue departments and when to pursue administrative appeals. We assist in all phases of state tax controversy from audits to administrative appeals, and if necessary, litigation in state courts throughout the country, and up to the U.S. Supreme Court – achieving impressive results even in the most challenging cases. We develop audit strategies, preserve privilege, and steer auditors toward correct legal conclusions. Where acceptable results cannot be reached with auditors, our team escalates the matter, knowing when to involve contacts at state revenue departments and when to pursue administrative appeals. When necessary, our team routinely litigates in state courts and administrative bodies throughout the country — achieving impressive results even in the most challenging cases.

Experience

Developed winning New Mexico Gross Receipts Tax audit position for service provider.

Favorably resolved numerous state residency audits involving both domicile and statutory residency.

Resolved numerous significant New York corporation franchise tax audits.

Represented taxpayer in a Multistate Tax Commission audit, resolving several individual state tax assessments.

Represented an online service company in a state audit, asserting the client's service was subject to sales tax.

Obtained complete concession by New Hampshire for a proposed business profits tax assessment for an energy company.

Represented multiple taxpayers in disputes with the Franchise Tax Board, including examinations and collection matters.

Represented a financial institution in multistate audits involving proposed assessment of additional corporate income tax based on an "economic nexus" theory.

Handled several qui tam whistleblower cases with the New York Attorney General's Office.

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