Insights: Publications

Critiquing the ‘Subject-to-Tax’ Exception via Recent Authority

State Tax Notes

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Written by **Lauren A. Ferrante**

Lauren Ferrante co-authored this article on recent judicial and administrative developments related to the “subject-to-tax” exception of state addback statutes. “The subject-to-tax exception is intended to ensure that the intangible expense is not taxed by multiple jurisdictions,” the authors wrote. “However, recent means by which states are attempting to accomplish this purpose fall short for various reasons.”

Related People

Lauren A. Ferrante

t 312.224.1039

lferrante@ktslaw.com