



Practices & Industries

Multistate Tax Practice

Overview

Today especially, individuals and businesses are constantly challenged by state and local tax (SALT) authorities in their substantial efforts to increase revenue. The complexity inherent in this area can be both staggering and quite intimidating to many, even the most business savvy. Armed with decades of experience, Day Pitney has one of the most sophisticated state and local tax (SALT) legal practices to meet these daunting needs. Our lawyers possess in-depth knowledge of the constantly changing tax landscape and have the experience and judgment necessary to provide deep advice and advocacy of the highest caliber. Members of our group come armed with decades of experience and are deeply involved in the SALT arenas in the jurisdictions in which we practice.

We regularly assist clients in a wide variety of businesses, both domestic and especially international, including communications, technology, manufacturing, real estate, financial services, energy and utilities. We also quite regularly advise high-net-worth individuals, well-known personalities and family offices as well as significant trusts and estates on their SALT risk exposure.

Sophisticated Individual and Corporate Tax Planning, Transaction Advice and Risk Assessment

The mainstay of our SALT practice includes tax planning services related to individual tax residency and domicile issues as well as business structural planning, transaction (M&A) review and risk assessment/ mitigation involving issues of taxability, nexus, income apportionment and sourcing. Our lawyers assist clients to minimize tax risk through effective tax planning. In particular, with the recent U.S. Supreme Court decision in *Wayfair* and the proliferation of web-based marketplace sales and new digital technologies and communications, our team has provided advice to both substantive domestic and international businesses on how to manage and implement this new tax regime. Should tax exposure arise, we have assisted clients in addressing, maneuvering through and settling these issues via the voluntary disclosure process in a multitude of states. And of course, when the need arises, we quite regularly assist clients in the tax audit and litigation process. Our experience is wide and varied and includes the following substantive areas, to name but a few:

- Personal income taxes;
- Trust and estate taxes;
- Corporate franchise and income taxes;
- Sales and use taxes;
- Transfer taxes;
- Telecommunications, digital and regulated utility taxes;
- Real and personal property taxes; and
- Gross receipts taxes.

Audit Defense

Should an issue rise to the level where audit defense representation is needed, our team is frequently called in to manage sophisticated and complex tax audit matters, assisting outside advisers, accountants and clients alike to take the lead on tax audit inquiries, audit requests, proposed adjustments and settlement negotiations with state and local revenue authorities all over the country. Armed with decades of experience and relationships, we provide a guiding steady hand and credibility with both auditors and senior tax officials alike.

Administrative and Judicial Appeals

For those issues that extend beyond the audit, whether at the informal conference stage or in litigation, we offer advice and advocacy assistance in most states. In particular, we have an active controversy practice that concentrates on Connecticut, Massachusetts, New Jersey and New York. Our practice includes administrative appeals as well as trial and appellate court litigation of tax controversies. When necessary, our state tax attorneys litigate aggressively, but they are mindful of resolving these issues simply and effectively at minimum cost.

Tax Incentives

State and local governments offer a range of incentives to encourage private investment, business expansion and job creation within their jurisdictions. When companies consider relocating, expanding existing facilities or adding jobs, we provide assistance to identify, advise on and negotiate appropriate incentives.

State Tax Legislation

Although we do not act as lobbyists, our lawyers have served to advise both companies and industry groups on legislative initiatives, as appropriate. Our services have included monitoring, commenting on and interpreting specific incentives as well as building industry groups and coalitions to meet these challenges.

Unclaimed Property

Today, the area of unclaimed property is viewed as a substantial source of revenue by many states. Aggressive state enforcement in this area can result in significant risk exposure. In this regard, we have represented clients across a broad array of issues and jurisdictions to resolve, settle or litigate these issues as necessary.