

State & Local Tax Group

It is an enormous challenge for businesses and individuals to understand and ensure compliance with the thousands of varied tax regimes that states and localities impose. Sullivan & Worcester LLP has unusual depth of resources to help you meet the challenge. Moreover, we have long been recognized as a leader in the resolution of state and local tax disputes from the audit to the appellate court level. We are also experienced in sale/use tax cases involving private airplane purchases and leases. Our state and local tax group includes attorneys with many years of experience at high levels in tax agencies as well as in private tax practice. We work collaboratively to bring you advice that is informed by much more than book knowledge alone.

Our state and local tax experts have:

- Represented Fortune 500 companies, closely held businesses and individuals in some of the largest and most important tax controversies in Massachusetts
- Assisted a national retailer in resolving a sales and use tax dispute involving cross-border sales
- Represented television stations in sales tax disputes regarding the acquisition of broadcasting rights
- Advised high net worth individuals in connection with domicile planning and disputes
- Helped a large environmental services company integrate operations after a major acquisition so that state taxes would be dramatically reduced
- Assisted large multistate businesses and high net worth individuals in the voluntary disclosure of their non-filing
- Analyzed state and local tax exposures for purposes of establishing financial statement reserves
- Assisted companies in qualifying for special, favorable tax regimes and discretionary credits and incentives
- Reviewed all significant intercompany pricing arrangements of a complex multistate financial services business for compliance with arms-length pricing principles
- Defended officers and employees who have been assessed tax as "responsible persons"
- Represented a Massachusetts corporate trust in a dispute involving the application of the Massachusetts "sting tax" to the sale of its qualified subchapter S subsidiary
- Advised a Louisiana municipality regarding the funding mechanism for its energy efficiency programs
- Convinced state tax administrators to issue rulings, adopt regulations, and even support legislative changes that have reduced clients' state tax burdens

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For further information about our State & Local Tax group, please visit our website at www.sandw.com or contact:

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