



State and Local Tax (SALT)

Businesses in New York and New Jersey have a wide range of state and local tax obligations, from business taxes to sales taxes and payroll taxes. Our tax attorneys provide strategic guidance to businesses that want to understand their state and local tax (SALT) obligations and put systems in place to ensure that those obligations are met. We also provide representation for state and local tax controversies, working with the appropriate tax agents on behalf of our clients to reach resolutions that keep their businesses moving forward. The attorneys in our Tax department routinely represent clients in state and local tax matters including:

- Business tax issues
- Past-due tax returns
- State and local tax planning
- Tax audits
- Tax debt resolutions
- Tax litigation before state and local administrative agencies and courts
- Tax policy and legislation matters

We have particular experience representing regulated gas, electric, water and telecommunication utilities; large non-utility energy companies; gas and electric energy service companies (ESCOs); electric generation companies; pipeline companies; and other energy industry participants in connection with state and local sales and use tax issues, gross receipts tax issues, transfer tax issues and other tax issues that are unique to the energy industry. We also represent these and other clients with regard to multi-state corporate taxation, commercial rent tax and related complex tax law matters.

Among other matters, our firm represented several energy clients in successful challenges to a series of related gross receipts tax audits involving New York City tax claims in excess of \$50 million. Through settlement negotiations and litigation, our tax attorneys succeeded in obtaining results of no tax liability. Our Tax department also has represented several clients in audits and transaction planning resulting in material reductions or elimination of exposure to claimed state and local taxes as well as potential tax claims related to their ongoing or anticipated business activities.