

Tax

Effective taxation work includes both comprehensive planning based on continually changing tax laws and resolution of tax controversies. Michael Best's Tax team helps clients in these areas and acts as a source of guidance on any tax issue. Our attorneys are highly experienced in all aspects of tax law.

We represent Fortune 1000 and other corporations, partnerships, government agencies, nonprofit organizations, trade associations, and individuals in a wide variety of business and personal tax matters at the federal, state, and local levels.

Clients look to our interdisciplinary team for their diverse tax needs, such as:

- State and local tax issues, including representation in a full range of planning, audit, and contested matters
- Corporate taxes, including federal consolidated return and state combined reporting issues
- Multistate apportionment and sales factor sourcing, including "cost of performance," "market," and equitable apportionment issues
- Transfer pricing
- Sales and use taxes
- 401(k) and 403(b) plans
- Federal tax controversies
- Trial and appellate tax litigation, including, on an ongoing basis, cases before the Wisconsin Tax Appeals Commission, municipal boards of review, and all Wisconsin courts
- Department of Labor audits
- Tax law policymaking, including development and review of proposed legislation, as well as administrative regulations

Primary Contacts

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Our Approach

With our emphasis on proactive tax planning, we enable our clients to optimize the structure of transactions such as mergers and acquisitions, joint ventures, spin-offs, and related transactions, ultimately achieving maximum tax efficiency. Throughout every tax engagement, we consider not only the client's immediate tax concerns, but their entire business, as we craft an effective solution.

Our lawyers also assist clients with tax compliance and provide representation before all taxing authorities. We monitor proposed tax law changes at all levels in order to keep our clients well informed. Our team implements cutting-edge strategies to mitigate the deleterious impacts of unfavorable new laws, and to maximize any opportunities these changes bring.

Michael Best's approach to tax law is grounded in a deep history. For decades, many of the firm's most prominent attorneys have been tax lawyers who played leading roles both in representing clients and in formulating Wisconsin tax policy. Our current Tax group includes a former trial lawyer from the Tax Division of the U.S. Department of Justice and attorneys who have held leadership roles in the American Property Tax Counsel and the State Bar of Wisconsin's Taxation Section. Our attorneys author numerous leading national and state tax publications, including *The Complete Guide to Wisconsin Sales and Use Taxes*; teach tax law at institutions such as the University of Wisconsin Law School; and regularly present at tax conferences in Wisconsin and across the United States.

Service Areas

Tax Controversy and Litigation

Helping clients resolve controversies related to federal and state taxes (primarily corporate net income taxes, sales and use taxes, property taxes, and excise taxes), including proceedings before the IRS, state departments of revenue, state tax commissions, and the courts.

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Tax Planning

Strategic counsel on the federal, state, and international tax law implications of a wide variety of M&A, IP, real estate, and other transactions, and on the most tax-beneficial deal structures. We also help clients seek advance rulings from taxing authorities; utilize tax credit financing; and monitor, influence, and challenge new tax laws.

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State and Local Taxation (SALT)

Advising clients on a wide variety of issues related to state and local corporate income, franchise, personal income, excise, property, and sales and use taxes, including multistate tax issues.

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Property Tax

Evaluating our clients' commercial and industrial properties for fair tax assessment; negotiating with taxing authorities to reduce assessments; and litigating assessment cases before municipal boards of review, state tax appeals commissions, and trial and appellate courts.

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Nonprofit Organizations

Counseling nonprofits on obtaining and protecting tax-exempt status, governance and fundraising rules, and converting from tax-exempt to taxable status (or vice versa), as well as on other day-to-day matters.

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Employee Benefits & Executive Compensation

Comprehensive advice on employee benefit arrangements, including health and welfare plans, qualified retirement plans, and executive compensation arrangements, and on designing a benefits and compensation program that serves the needs of employees while also meeting the organization's business needs.

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Experience

- Represented a national health insurance company in a case addressing the validity of a settlement agreement between our client and the Internal Revenue Service. We successfully argued, and the court held, that the IRS could not attempt to change the meaning of its agreement with a taxpayer.
- Represented the owner/operator of an apartment complex in constitutional litigation challenging legislation that prohibited Milwaukee County property owners from disputing tax assessments in circuit court proceedings that are available to all other property owners. We successfully briefed and argued the case, in which the Wisconsin Supreme Court held that the statute at issue violated the equal protection clauses of the U.S. and Wisconsin constitutions.
- Represented a food manufacturer in litigation against the Wisconsin Department of Revenue, successfully challenging the department's value assessment of our client's food processing plant.