

# OUR PRACTICE

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## State and Local Tax

**Current economic conditions have forced state and local governments to continue their aggressive search for additional revenues. We know that our clients remain focused on managing their exposure to tax pressures. Our state and local tax (SALT) attorneys are dedicated to providing the comprehensive, realistic and value-added services to our clients throughout the United States in dealing with those pressures.**

Our SALT group includes more than 20 attorneys who provide consultation and advocacy for a broad array of clients regarding income, franchise, sales and use, gross receipts, property and other taxes imposed by state and local governments. Our tax attorneys have represented clients with SALT matters in more than 35 states and Washington, D.C. We have litigated SALT cases on behalf of our clients in numerous state courts challenging tax assessments, advocating for tax refunds, and defending against tax collection and enforcement actions. We represent our clients throughout all phases of SALT litigation, and have done so successfully in substantially all situations.

We also guide, advise and represent our clients throughout all stages of any SALT disputes before state and local administrative agencies, and represent our clients in seeking relief within available amnesty, voluntary disclosure, and penalty waiver programs. Additionally, our SALT attorneys regularly advise clients regarding complex transactional issues, planning structures, and multi-state opportunities. Those opportunities oftentimes include advice and counsel from our attorneys as to various tax incentives, credits, and potentially available grants.

Within our SALT practice we also consult and advise clients with respect to seeking legislative changes to existing tax statutes so as to assist in a wide variety of circumstances, such as where the existing statute for any number of reasons does not fairly treat our client or the client's business. We draft proposed legislation for consideration by state legislators, and at their request we testify before legislative committees on a wide range of SALT topics.

In addition to our traditional representation of clients in SALT matters, our tax attorneys also represent clients with respect to unclaimed property issues. Clients consult with us regarding the planning and defense of unclaimed property audits, whether instituted by the state department of revenue, secretary of state or other offices of state government, including multistate unclaimed property audits involving third-party contract auditors. We also represent clients in unclaimed property administrative or judicial controversies, as well as negotiate voluntary disclosure agreements on their behalf.

Baker Donelson's Tax Group has a broad range of practice, including experience with federal and SALT issues, exempt organizations, ERISA and estate planning.