



## ATTORNEYS

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## Sales and Use Tax

We often counsel clients who are contemplating sale and purchase transactions on sales and use tax planning opportunities and consequences. We offer precise and comprehensive advice on such topics as transactional structuring, application of tax exemptions, taxation of services, property classification, construction contracting certificates, licensing, equipment leasing, electronic sales, direct payment permits, single rate compliance, standard and managed audits, reverse audits, aircraft and vessels, business transferee liability, and nexus and interstate sales.

Our experience teaches that sales and use tax often accounts for the majority of the tax amount assessed with respect to a particular transaction or series of transactions. Our attorneys use their sales and use tax knowledge and experience creatively, to minimize the taxes imposed on our clients and to support our clients' compliance positions.

Our firm's representative engagements in the sales and use tax area includes the following matters, among others:

- We assisted a Fortune 500 company with managing 15 separate use tax purchase audits and with converting the results to single rate compliance procedures.
- Our attorneys represented a client in successfully defending a personal liability assessment that exceeded \$20 million.
- We assisted a client in avoiding sales tax by helping to prepare commercial documents that controlled the purchase of more \$100 million of technology services.
- Our firm represented a client in amending pending legislation in order to preserve a use tax exemption that saves the clients millions of dollars each year.
- We represented a client in negotiating and implementing a Voluntary Disclosure Agreement, helped to determine a use tax deficiency, and established a payment schedule that allowed the client to avoid an audit.