State and Local Tax

Skadden

Skadden advises clients throughout the country across a wide range of industries on the full spectrum of state and local tax issues, including planning, compliance, litigation and policy matters. We routinely represent some of the world's largest companies in cutting-edge and complex state and local tax matters.

Clients turn to us to handle all aspects of state and local taxation, including issues related to corporate income, franchise, personal income, employer withholding, sales and use, telecommunications, insurance and hotel occupancy taxes, in many of the most complex U.S. and cross-border transactions.

In addition, we advise on state and local tax controversy, including audits, attorney general and legislative investigations, trial court litigation and appeal. As part of a leading nationwide tax controversy and litigation practice, we have significant experience in federal and state courts throughout the U.S., including federal and state appellate courts and the U.S. Supreme Court.

Recent and ongoing representations include:

- **Altria Group Inc.** in a dispute with the Michigan Department of Treasury challenging the state's power to tax a $4.7 billion gain as extraterritorial income. Litigation in the state Court of Claims resolved with a full concession by the Michigan Department of Treasury
- **Priceline.com** with regard to nationwide sales and use, as well as hotel occupancy tax disputes, including long-running litigation in more than 50 separate lawsuits in state and federal courts
- **Endo International Plc.** as tax controversy counsel in connection with Skadden's role as primary restructuring counsel in Endo's ongoing Chapter 11 bankruptcy proceeding in the Southern District of New York
- **A multinational utility company** in reaching a highly favorable settlement in connection with a state income tax dispute involving the addback of related party interest
- **A leading global professional services company** in reaching a favorable settlement on the eve of trial in a case at the New York State Division of Tax Appeals involving royalties paid by the client to a foreign affiliate
- **A large data company** in sales and income tax disputes with the Massachusetts Department of Revenue
- **Several insurance companies** in appellate litigation challenging taxes imposed to fund state insurance exchanges under the Affordable Care Act
- **Several clients** on income tax apportionment issues, including non-business income issues, in audits and litigation
- **Several clients** in defending emerging new models of tax enforcement, including *qui tam*, contingency fee, class action tax lawsuits and state attorney general investigations
- **Several clients** in obtaining rulings and other forms of discretionary relief from state and local tax administrators throughout the country
- **Several clients** in filing merits and *amicus* briefs before the U.S. Supreme Court and state supreme courts involving state and local tax issues

Skadden has been repeatedly recognized by *Law360* as a Tax Group of the Year since 2015, and ranked No. 1 in *Vault*'s Best Law Firms for tax every year since 2010. In addition, *Lexology Index* named us its 2025 Corporate Tax Team of the Year. Our tax controversy and transactional tax practices are repeatedly ranked in top tiers of *Chambers USA*, *Chambers High Net Worth*, *Chambers Global*, *The Legal 500* and *Best Lawyers*' Best Law Firms.