



ONE FIRM WORLDWIDE®

STATE AND LOCAL TAX EXPERIENCE

Jones Day Tax Controversy & Litigation: United States–State and Local Tax Experience

The Trends

Jones Day’s dedicated state and local tax (“SALT”) team addresses all varieties of state and local taxes, as well as unclaimed property (escheat) matters, throughout the United States. With decades of experience in administrative, trial, and appellate forums across the country, we handle high-stakes disputes across general business and specialty taxes, including but not limited to:

- Income taxes
- General business and health provider gross receipts
- Sales and use taxes
- Motor fuel taxes
- Mineral excise taxes
- Telecommunications taxes
- Real estate valuations and transfers.

In corporate income taxation, our team has litigated unitary combination and apportionment cases across a wide range of industries, from retail and manufacturing to financial services, telecommunications, and cloud-based services.

We also regularly represent high-net-worth individuals in tax residency contests.

How We Can Help

Jones Day’s SALT team regularly advises on our clients’ most significant SALT disputes. We can help with:

- **Multistate Income Tax Disputes.** We handle challenges to federal preemption issues, including state attempts to extend jurisdiction to online activities and warranty arrangements. We also address unitary business taxation, aggressive sourcing of gains, and apportionment disputes where states seek to tax income with insufficient due process connection.
- **Sales, Use, and Specialty Tax Matters.** We serve as national sales tax litigation counsel for multistate businesses, handling assessments, claims denials, and qui tam actions. Our experience extends to hospitality taxes, telecommunications taxes, motor fuel and mineral excise taxes, and remote seller taxation challenges.
- **Unclaimed Property (Escheat) Defense.** We bring the same depth of controversy experience to escheat matters, including defense against qui tam claims for treble damages involving gift card balances, health care plan accounts receivables, oil and gas royalties, and vehicle service contract premiums.
- **Strategic Resolution.** Our SALT team takes purposeful steps to cultivate and maintain respectful and collaborative relationships with state tax and escheat administrators, to facilitate negotiated resolutions whenever possible. Our experience allows us to understand settlement drivers and provide insights to inform an effective negotiating strategy.

Nationwide Reach

With lawyers across multiple U.S. offices, our SALT team is positioned to handle disputes in any state jurisdiction. We regularly appear before state tax authorities, administrative tribunals, and courts across the country, and serve as national counsel for multistate businesses facing tax and escheat challenges in multiple jurisdictions simultaneously.

Key Contacts

For further information regarding our state and local taxes practice, please contact your principal Firm representative or one of the lawyers listed below.



John M. Allan
Atlanta



Michael J. Wynne
Chicago



Antoinette L. Ellison
Atlanta



Jennifer C. Waryjas
Chicago