

**Practice Contacts**

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**State and Local Tax**

The experience of Pryor Cashman's Tax Group in state and local tax matters is very broad and extends to issues related to:

- Apportionment
- Combined returns
- Commercial rent tax
- Economic development tax incentives for new and expanded operations
- Factor relief
- Gross receipts taxability
- Income tax accounting
- Mergers, acquisitions, dispositions and restructurings
- Property tax valuation and exemptions
- Sales and use taxability and exemptions
- Sourcing
- Unitary businesses

Our Tax Group advises clients on audit issues and handles audits and we appear both informally and formally at the administrative level to seek resolutions of contested matters. The Tax Group, with the assistance of our Litigation Group when appropriate, also litigates before New York administrative appellate bodies and state courts.

The high tax rates in New York State and New York City cause many individuals to attempt, with varying degrees of success, to organize their affairs to avoid these high taxes. In cases where such attempts lead to scrutiny by tax officials, Pryor Cashman's Tax Group has significant success in defending these individuals. This involves undertaking a rigorous analysis and cataloguing of the individual's presence and activities within and without New York and then challenging the underlying legal and constitutional basis for the positions taken by New York State and New York City.

Pryor Cashman's Tax Group utilizes its extensive experience with partnerships, limited liability companies and other pass-through entities in helping clients avoid or minimize the adverse impact of the Unincorporated Business Tax (UBT) imposed on businesses conducted in non-corporate form in New York City.