



# State & Local Tax Controversy

## PRACTICE AREA

### Overview

#### Tax planning, negotiation, trials & appeals

*Our state & local tax team has the right blend of tax knowledge, business understanding, and effective advocacy to protect your interests*

Young Moore's State & Local Tax Practice encompasses property tax, sales and use tax, corporate and individual income tax, and other state and local taxes. We combine sophisticated tax advice with skillful litigation representation to provide our clients with creative and effective tax advocacy and solutions at the state and local level. Working closely with your in-house tax team (including CFOs, Tax Directors, Tax VPs, and In-house Counsel), our attorneys will thoroughly investigate the facts of your case to develop a deep understanding of your tax situation as well as the tax authority's position. Our team has extensive experience developing strategies designed to maximize your opportunity to obtain the most favorable result while minimizing the cost and disruption of trial. We represent clients throughout the entire process, including initial auditor reviews; mediations; negotiations; administrative hearings; trial; and, when necessary, the appeal.

**Young Moore's state & local tax advocates are problem solvers, working to achieve your tax goals efficiently and creatively**

*Our experienced state & local tax attorneys offer clients:*

### Quick Facts

- Our State & Local Tax team handles matters involving property tax, sales and use tax, corporate and individual income tax, and other state and local taxes.
- Charles Mercer is a Fellow of the American College of Tax Counsel, a former chair of the North Carolina Property Tax Commission and has taught state & local tax law at Duke University School of Law, Campbell University School of Law, and University of Miami School of Law.
- Reed Hollander is a Council Member of the Tax Section of the North Carolina Bar Association and a former adjunct tax faculty member of the University of Miami School of Law, having co-taught the state & local tax intersession course for eight years.

- *Counsel and representation* on a wide range of tax issues including advising on and handling contested matters in all forms of state and local tax, including corporate and individual income tax; franchise tax; sales and use, gross receipts, and other excise taxes; property tax; estate and gift tax; and the intersection of state and local tax with federal tax issues
- *Tax controversy representation* through discovery, settlement negotiations, alternative dispute resolution, trials before administrative bodies and courts, and appeals
- *Property tax representation* in all counties of North Carolina throughout all stages of the process including initial filing of appeals at the county level; negotiations with county tax assessors; and representation before county boards of equalization, the North Carolina Property Tax Commission, and the appellate courts
- *Expert witnesses and opinions.* We work closely with experts such as auditors, appraisers, brokers, transfer pricing experts, and economists to ensure that they are fully knowledgeable, their written product withstands tax authorities' and courts' scrutiny, and their oral testimony is persuasive and credible
- *Opposing expert strategies.* We thoroughly investigate and examine opposing experts and their written product to identify weaknesses for use in negotiations and trials
- *Audit strategies.* We assist clients during the audit process, answering IDRs, dealing with auditors, and formulating overall audit strategies
- *Proactive planning and problem solving* to identify and develop coordinated, multi-state tax solutions, working closely with our many contacts in government tax offices and with legislators to resolve tax issues
- *Access to Firm's government relations experts* to develop legislative and administrative solutions when legislation or rulemaking can effectively resolve a tax dispute
- *Economic development strategies* that integrate tax solutions with economic development incentives and negotiations

### **Our experience helps clients navigate state & local tax issues**

*Our attorneys' extensive experience in the area of state & local tax includes serving in roles as leaders and educators in the legal and business communities including:*

- Former chair of North Carolina Property Tax Commission
- Former adjunct professors at Duke University Law School, University of

Miami Law School, and Campbell University Law School

- Fellow of American College of Tax Counsel
- Leaders in American Bar Association State & Local Tax Section and North Carolina Bar Association Tax Section
- Frequent speakers both regionally and nationally on topics relating to state & local tax planning and state tax controversy strategies and solutions

**We represent taxpayers across a range of businesses**

*Our state & local tax clients include:*

- Fortune 100 and 500 companies
- Industrial and manufacturing companies
- Commercial, retail, and wholesale companies
- REITs and other large property owners
- Service industries
- High income individuals
- Non-profit organizations

---

**CONTACT US**

Phone: 919-782-6860

Fax: 919-782-6753

**OFFICE**

Young Moore and Henderson, P.A.

3101 Glenwood Ave. Suite 200

Raleigh, N.C. 27612

**MAILING ADDRESS**

Young Moore and Henderson, P.A.

P.O. Box 31627

Raleigh, N.C. 27622-1627