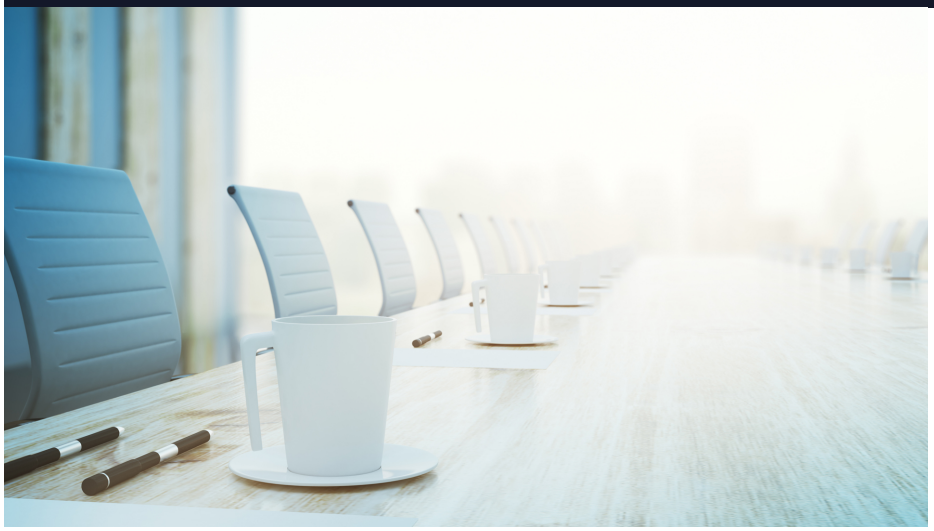
BARNES & THORNBURG LLP



STATE AND LOCAL TAXATION

Gain Control

Business tax obligations do not end with the Internal Revenue Service. State and local tax laws, regulations and oversight tactics continue to evolve, subjecting companies and individuals to change across their operations – all of which can vary from one jurisdiction to the next.

Our State and Local Tax team advises business and individual clients on state and local tax matters across an array of jurisdictions. We guide clients through tax-related planning that minimizes risk and maximizes opportunity. Our clients include a wide range of public companies, privately held businesses, partnerships and joint ventures, individuals, trusts, estates and tax-exempt organizations.

We also advise companies on multistate tax responsibilities, sales and use tax collection obligations, and real and personal property tax liabilities across practically all industry sectors.

We provide legal solutions for business income and franchise taxes, including unitary tax and apportionment analysis; individual income taxes, including residency and source planning; and sales tax, transaction privilege tax, business privilege tax, use tax and other forms of gross receipts taxes. We also advise on the state and local tax issues that permeate employment practices, such as responsible person liability, multistate employee and mobile workforce challenges, and independent contractor disputes.

Our firm is dedicated to reducing each client's real and personal property taxes. We represent business property owners and utilities involved in contests or appeals of their property assessments; property tax abatements, exemptions, deductions and refunds; and personal property tax reduction planning strategies. We also represent nonprofit and other

Why Barnes & Thornburg?

Finding new ways to help clients identify solutions and new business opportunities, across industries, is at our core. We are, at times, more than lawyers, we are advisers bringing new ideas to light. We understand what keeps you up at night and work collaboratively to find practical and creative solutions, at the heart of business.

exempt organizations with respect to exemption applications and appeals.

Practice Leaders



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