



State and Local Tax (SALT)

Our State and Local Tax (SALT) Team knows how to navigate the complex network of state and local laws and regulations and get results that align with your overall business goals. We have the breadth of knowledge and experience to help you with every aspect of tax planning, controversy and litigation.

SALT Controversy/Litigation

Clients rely on our highly experienced team to defend against assessments and audits by working closely with taxing authorities, prosecuting formal appeals with administrative bodies and litigating in courts to the highest appellate levels. We assist businesses, individuals and nonprofit entities to minimize taxes and maximize benefits in the areas of:

- Sales, use and excise taxes, including exemptions
- Income, franchise and gross revenue taxes
- Property tax assessments and exemption, including specialty ad valorem taxes
- Real estate transfer fees and similar taxes
- Pass-through and other withholding taxes
- State tax credits, including research and development credit and Wisconsin manufacturing credit
- Unclaimed property

SALT Planning

Our knowledgeable team can help you avoid pitfalls and see opportunities in your business and real estate transactions. We collaborate with you on:

- Sales tax transaction planning
- Nexus review and planning
- Pass-through entity planning
- Non-filer negotiation
- State tax credit incentives



- Unclaimed property
- Special purpose entities
- Property tax valuation and exemption planning
- Income allocation/apportionment planning
- Specialty tax planning (utilities, telecommunications, airlines, etc.)

Property Tax, Special Assessments, and Real Estate Transfer Fees

We represent all types of property owners, from small-town businesses and nonprofit entities to Fortune 500 companies. Our complete set of services covers all aspects of property taxes and real estate transfer fees, including:

- Appealing property tax assessments, including special assessments
- Filing and, if necessary, prosecuting property tax exemption requests
- Challenging the denial of property tax exemptions
- Challenging real estate transfer fee assessments
- Assisting in all aspects of manufacturing property tax assessment, from property tax planning to litigating assessments, classifications and exemptions
- Managing property tax and real estate transfer fee liabilities in business transactions and real estate developments
- Representing owners of specialty properties, such as telecommunication and utility property, airline properties, golf courses and specialty manufacturing facilities

We have extensive litigation experience in the full range of forums, from small-town boards of review to the Wisconsin Supreme Court and represent property owners in jurisdictions outside Wisconsin.

Sales, Use, and Excise Taxes

Reinhart's SALT attorneys represent all types of businesses, ranging from small-town businesses and nonprofit entities to Fortune 500 companies in managing liability for sales, use, and excise taxes in the following areas:

- Marketplace provider liability



- Remote seller liability
- Nexus and apportionment issues, including multistate nexus analysis
- Sales and use tax exemptions
- Exemption certificates
- Excise taxes, including tobacco and alcohol
- Audit defense, as well as administrative appeals and protests
- Advocacy before Wisconsin taxing authorities, including the Department of Revenue and the Tax Appeals Commission
- Engagement with the Department of Revenue Collections to resolve past due taxes.

Income, Franchise, and Gross Revenue Taxes

Our team represents both businesses and individuals on matters involving income, franchise and gross revenue taxes, including:

- Engagement with the Department of Revenue Collections to resolve past due taxes
- Pass-through withholding tax assessments on out-of-state shareholders/partners
- Nexus determinations, including multistate nexus issues
- Audit defense, as well as administrative appeals and protests
- Advocacy before Wisconsin taxing authorities, including the Department of Revenue and the Tax Appeals Commission