



|| State and Federal Audits and Tax Disputes

IMPORTANT NOTICE: IMMEDIATELY retain counsel upon receipt of a Notice of Intent To Assess (Bill for Taxes Due), Final Assessment (Bill for Taxes Due), and any other correspondence from the Michigan Department of Treasury or the Internal Revenue Service. Your rights to appeal a tax liability may be lost if you do not respond immediately.

Foster Swift's tax group has the knowledge and experience to successfully guide our clients through the process of challenging Federal and State of Michigan tax assessments. When a tax dispute arises, experienced tax counsel is essential to resolving the dispute efficiently and effectively.

Foster Swift's tax group provides our clients with outstanding resources. Our approach to each case is simple- cost effectively resolve the dispute as quickly as possible while also achieving our clients' goals. We do that in part, by also leveraging the Firm's capabilities in corporate law, estate planning and litigation. When engaged early in the process, we have successfully resolved tax disputes without trial.

STATE OF MICHIGAN TAX DISPUTES

Retaining experienced tax counsel is key to successfully and cost effectively resolving disputes. Taxing authorities in the State of Michigan have ramped up their audits of businesses and individuals. We regularly represent clients in tax disputes before the Michigan Tax Tribunal, Michigan Court of Claims, and Michigan Court of Appeals. We also frequently represent taxpayers in informal conferences with the Michigan Department of Treasury. Our clients range from individuals and closely-held businesses to multi-national corporations.

Our expertise includes resolving disputes involving:

- Sales and use tax (including officer liability assessments)
- Income tax
- Corporate income tax
- Individual income tax
- Tobacco tax
- Oil and gas tax

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RELATED PRACTICES

Executive Compensation

Federal Taxation

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Michigan Tax

Property Tax

Tax Exempt Organizations

Tax Law



- Property tax

FEDERAL TAX DISPUTES

Our tax group has resolved numerous federal tax disputes. Foster Swift attorneys frequently represent taxpayers in disputes before the U.S. Tax Court and U.S. Court of Federal Claims regarding:

- Income tax
- Gift and estate tax
- Corporate and partnership tax
- Payroll tax

PUBLICATIONS & ALERTS

How the Inflation Reduction Act Impacts Farmers, *Foster Swift Agricultural Law News*, August 23, 2022

Municipality Wind Turbine Tax Revenue at Risk as Utilities Continue to Press Tax Appeals, *Municipal Law News*, October 12, 2021

The Post-Wayfair Future of SALT Controversies: The Due Process Clause, *Michigan Association of Certified Public Accountants (MICPA)*, July 17, 2018

Just the Beginning: Click-Through Nexus after Wayfair, *Michigan Association of Certified Public Accountants (MICPA)*, July 10, 2018

NEWS

Grand Rapids Law Firm Welcomes Two Associates, *Grand Rapids Legal News*, November 14, 2022

EVENTS

How the Inflation Reduction Act Impacts Farmers, *Iowa State University*, October 13, 2022