

Jeffrey S. Reed

Partner

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Services

State & Local Tax Transactions
State Tax Controversy
State Tax Credits & Incentives
Tax
Unclaimed Property



Jeff Reed chairs Kilpatrick Townsend's State and Local Tax Practice. Jeff handles both state tax controversies and state tax planning. He also works on IRS tax controversy matters and provides unclaimed property advice.

Drawing on his experience as a former litigator for the Massachusetts Department of Revenue, Jeff brings a practical, pragmatic approach to state and local taxation, one that takes into account reserve considerations, legal and administrative guidance, and anticipated revenue agency responses. Jeff is particularly experienced with New York and Massachusetts tax controversies, corporate tax planning, assessing the anticipated state tax consequences of mergers and acquisitions, and analyzing the taxability of electronic commerce and emerging business models. He has resolved disputes with most tax agencies in the United States, and also has broad experience with IRS audits and appeals, and unclaimed property.

Jeff's opinions on state tax matters are regularly sought by the tax press and by more general media sources. His articles have been published in leading industry journals, including *Law360*, *Tax Notes State*, *Bloomberg/BNA* and the *Journal of Multistate Taxation and Incentives*. Jeff has served on *Law360's* Tax Editorial Advisory Board, and also on the Editorial Board for the *Journal of Multistate Taxation and Incentives*. He has also served on the Executive Committee of the American Bar Association's State and Local Tax Section, and on the Executive Committee for the New York City Bar Association.

Jeff regularly speaks before industry groups and organizations concerning substantive tax issues, and also issues relating to tax administration, practice, and procedure.

Jeff has received recognition from leading ranking publications including recognition as a Rising Star by *Super Lawyers* for 2017-2019 as well as a top ranking in the 2022 edition of *Chambers USA: America's Leading Lawyers for Business*.

Experience

Argued and won Matter of IT USA, a leading case addressing the standards for combination in New York, before



the New York Tax Appeals Tribunal. Also won the same case before the New York Division of Tax Appeals.

Obtained TSB-A-15(20)S, a New York advisory opinion ruling that a company's online drop-shipment hub service was not subject to New York sales and use tax.

Obtained a no-change letter in a New York sales/use tax audit for an online services provider.

Obtained a no-change letter in a New York residency audit for a well-known individual that owned a valuable property in New York City.

Obtained a tax refund for an out-of-state manufacturer in a composite return income tax case that had been pending at the Georgia Tax Tribunal.

Obtained a tax refund for an out-of-state manufacturer in a case that had been pending at the Massachusetts Appellate Tax Board.

Obtained voluntary disclosure agreements throughout the United States for a financial services company that had been filing income tax returns only in jurisdictions in which it had a physical presence.

Represented a pharmaceutical company in multi-state tax audits and appeals relating to tax base and apportionment issues following its sale and complete liquidation of a business line.

Counseled the owners of a cloud computing product with respect to evaluating sales tax exposure for sales of the product made to customers throughout the United States.

Defended a *Fortune* 500 company in a New York Qui Tam (whistleblower) investigation relating to a tax position taken by a subsidiary it had acquired.

Education

Boston University School of Law J.D.

Kenyon College B.A.

New York University School of Law LL.M.

Admissions

New York

Massachusetts

Professional & Community Activities

American Bar Association, SALT Publications Subcommittee, Chair



American Bar Association, State and Local Tax Section, Executive Committee, Member

American Bar Association, Unclaimed Property Subcommittee, Member of the Project to Revise the Uniform Unclaimed Property Act

New York City Bar Association, State and Local Tax Section, Executive Committee Member

Insights

Publication

State and Local Taxes 2022 | USA - Georgia

September 21, 2022

Webinars

Partnership Tax Webinar

July 26, 2022

News

Jeff Reed Quoted in Law360 Tax Authority, "NY Draft Rules Seek Hedge Fund Sourcing Change, Crypto Tax"

July 1, 2022

Perspectives

5 Key Takeaways | SALT and Multinational Businesses

June 8, 2022

News Releases

Kilpatrick Townsend Attorneys Claim 80 Individual Rankings in 2022 Chambers USA

June 2, 2022