

March, 2008

## Lynn Gandhi Joins Honigman Tax Appeals SALT Practice Group

### Lynn A. Gandhi

Lynn A. Gandhi recently joined the Honigman Tax Appeals Department as a partner of the firm. Lynn will practice closely with Honigman partners Patrick Van Tiflin and June Summers Haas in Honigman's State and Local Tax ("SALT") Practice Group. Lynn brings to Honigman nearly 20 years experience with a focus on multi-state tax structural and transactional planning, global investment incentives, financial analysis, negotiations with governmental agencies, and dispute resolution, including audits, administrative appeals, and litigation. Lynn has extensive corporate counsel experience with state income and franchise taxes, single business tax, Michigan business tax, sales, use and withholding taxes, business license taxes and fees, inbound and outbound VAT, and unclaimed property (escheat) levies.

Lynn began her career at Arthur Young, LLP, and was corporate tax counsel at CBI Industries in Chicago, Praxair, Inc., CMS Energy, and at Visteon, eventually becoming Associate General Counsel leading Visteon's Global Business Incentives practice. She has had significant experience in the establishment of tax operations of global businesses and the implementation of SOX 404 and 409 controls, as well as tax accounting concerns.

Lynn is a Certified Public Accountant and a member of the American Bar Association, Section of Taxation, State and Local Tax Committee, and the Real Property Law Section, State Bar of Michigan, State & Local Tax Committee of the Taxation Section, Real Property Law Section, State Bar of Illinois. Lynn also serves on the Vanderbilt School of Law Advisory Board, the Hartman State and Local Tax Forum, CCH State Tax Advisory Board, and CCH State Income Tax Alert. In Cook County, Illinois, she is also Chair Qualified as an Arbitration Panelist. She has served as a Board member of the Council on State Taxation (COST), and

has chaired the State and Local Tax Committee of the Detroit Chapter of Tax Executives Institute. Lynn is an adjunct professor at Wayne State University School of Law. She received her law degree in 1986 from Wayne State University School of Law, where she was an assistant survey editor for the *Wayne Law Review*. Lynn earned an LL.M. in taxation from New York University School of Law received the a Bachelor of Arts degree *cum laude* from Kalamazoo College.

Lynn brings to Honigman's established SALT group an excellence in organizational tax planning for multistate business operations and a perspective on the internal financial challenges and priorities in the post-Sarbanes Oxley/FIN 48/FAS 109 corporate environment.

### Patrick R. Van Tiflin

Patrick R. Van Tiflin is a partner of the firm and the senior member of the Honigman SALT Practice Group. Pat is a nationally recognized expert on Michigan tax issues and has been taxpayer counsel in most of the significant Michigan state tax cases litigated over the past twenty years, including *Central-National Gottesman/Alcoa* (Unitary), *WMS Gaming* (Use Tax on leased inventory), *Prudential Insurance Co.* (Retaliatory Tax), *Int'l. Home Foods /Lenox/Hobbs* (retroactive SBT Nexus), *Jefferson Smurfit/Dana* (SBT Capital Acquisition Deduction), *Brunswick* (Use Tax), *Fluor* (Apportionment of Service Revenue), *Wolverine V, LP/Manske* (SBT Casual Transaction), *Catalina Marketing* (Use Tax), *WPGP1* (Use Tax), *World Book* (Use Tax), *Kellogg Company* (Use Tax), *Montgomery Ward* (Statute of Limitations) before the Michigan Supreme Court and the Michigan Court of Appeals.

Pat serves on the Annual Michigan Tax Conference Planning Tax Force and is the General Editor for the *Lexis/Nexus Matthew Bender Practice Insights on Michigan Tax*. He is listed in *Best Lawyers in America*

2007-2008, and *Michigan Super Lawyers 2007-2008*. Pat writes on state tax topics for the *BNA Multistate Tax Report*; *CCH's State Income Tax Alert*, *State Tax Review and Sales and Use Tax Alert*; *Journal of Multistate Taxation*; *RIA's State & Local Taxes Weekly*; *Michigan Tax Lawyer* and *Michigan Bar Journal*. He is a consulting editor for *Interstate Tax Insights*. He has spoken on state tax topics at numerous conferences sponsored by the Council on State Taxation, Tax Executives Institute, New York University, the Chicago Tax Club, Georgetown University Law Center, Michigan Association of CPAs, and the State Bar of Michigan.

Pat has served as Chair of the State and Local Taxation Committee of the State Bar of Michigan Taxation Section, and as a member of the Taxation Section Council. He received his law degree from the University of Notre Dame Law School. He received a Bachelor of Arts degree in business administration and accounting with high honor from Michigan State University.

### **June Summers Haas**

June Summers Haas is a partner of the firm and member of the Honigman SALT Practice Group. June specializes in advising clients on a nationwide basis on multistate tax strategies, resolving tax disputes and litigating state tax cases. She is a nationally recognized expert on nexus issues and has been in the forefront of litigation on retroactive application of nexus standards, establishing Michigan's casual transaction, and distinguishing between sales of services and sales of tangible property. In addition, she spearheaded efforts to enact procedural reform for Michigan tax administration and was a consultant to the Michigan Chamber of Commerce in connection with the new Michigan Business Tax.

June was formerly Michigan's Commissioner of Revenue for three years and administered 23 taxes, managed an 800 person tax revenue operation and advised the Governor and Treasurer on tax policy. She served for three years as Director of the Multistate Tax Commission's National Nexus Program. June also has fifteen years of private law practice experience, including extensive state tax litigation and appellate work.

June is a member of the BNA State Tax Advisory Board and the Hartman State and Local Tax Forum Advisory Board. June was selected for inclusion in Best Lawyers in America 2006 and 2007 and Michigan SuperLawyers 2007. Like Pat, June is a frequent speaker at state tax conferences throughout the country. She is a graduate of the University of Virginia Law School and received a bachelor's degree with distinction in economics from George Mason University in Virginia. June is an adjunct professor in Thomas M. Cooley Law School's LLM in Taxation Program.

**For questions regarding SALT issues, please contact:**

- Lynn A. Gandhi at 313.465.7646 or [LGandhi@honigman.com](mailto:LGandhi@honigman.com)
- June Summers Haas at 517.377.0734 or [JHaas@hongiman.com](mailto:JHaas@hongiman.com)
- Patrick R. Van Tifflin at 517.377.0702 or [PVanTifflin@honigman.com](mailto:PVanTifflin@honigman.com).

**For questions regarding property tax issues, please contact:**

- Peter F. Arbour at 313.465.7204 or [PArbour@honigman.com](mailto:PArbour@honigman.com).
- Mark A. Burstein at 313.465.7322 or [MBurstein@honigman.com](mailto:MBurstein@honigman.com).
- Jason S. Conti at 313.465.7340 or [JConti@honigman.com](mailto:JConti@honigman.com).
- Timothy J. Gies at 313.465.7200 or [TGies@honigman.com](mailto:TGies@honigman.com).
- Mark A. Hilpert at 517.377.0727 or [MHilpert@honigman.com](mailto:MHilpert@honigman.com).
- Jeffrey A. Hyman at 313.465.7422 or [JHyman@honigman.com](mailto:JHyman@honigman.com).
- Leonard D. Kutschman at 313.465.7202 or [LKutschman@honigman.com](mailto:LKutschman@honigman.com).
- Stewart L. Mandell at 313.465.7420 or [SMandell@honigman.com](mailto:SMandell@honigman.com).
- Steven P. Schneider at 313.465.7544 or [SSchneider@honigman.com](mailto:SSchneider@honigman.com).
- Michael B. Shapiro at 313.465.7622 or [MShapiro@honigman.com](mailto:MShapiro@honigman.com).
- Daniel L. Stanley at 517.377.0714 or [DStanley@honigman.com](mailto:DStanley@honigman.com).

*This alert provides general information only and does not constitute legal advice for any particular situation. © Honigman Miller Schwartz and Cohn LLP 2008. All rights reserved.*