

## Tax: State and Local

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Miller Canfield's full-service state and local tax practice provides sophisticated transactional analysis and consulting for companies and individuals with Michigan and multi-state tax matters which include clients in the manufacturing, retail, financial services and transportation industries.

Our attorneys have experience in the administrative resolution of controversies and aggressive litigation and appeals in areas including:

- corporate income tax
- Sales and use taxes
- Real and personal property ad valorem taxes
- Withholding taxes
- Motor fuel tax
- State unemployment and payroll tax
- Individual income tax
- Investment incentives
- Unclaimed property
- Municipal income tax
- Special assessments
- Utility tax
- Hotel and accommodation tax

### Litigation

Miller Canfield is a leader in **litigating tax disputes** in Michigan courts. We represent multi-national corporate clients in their national, state and local tax disputes. Our attorneys have handled matters in all forums in Michigan. We also have extensive experience in numerous other forums throughout the country.

### Consulting

Miller Canfield's tax attorneys review tax returns for refund opportunities. We have extensive experience with the legislative process, which provides clients with detailed knowledge of new legislation and ensures that the law as applied by the taxing authority results in a tax cost that does not exceed the proper amount that is due. Our tax attorneys have also proposed transactions and restructurings and have provided opinions concerning their tax effects.