

DETROIT

150 West Jefferson Ave.
Suite 2500
Detroit, Michigan 48226
T: +1.313.496.7963
O: +1.313.963.6420
F: +1.313.496.7500

nowak@millercanfield.com

Services

Corporate and Transactions

Tax: State and Local

Financial Services

Litigation and Dispute Resolution

Tax Litigation and Consulting

Industries

Automotive

Financial Institutions

Next Generation Vehicles and
Mobility

Nonprofit Organizations

Education

Wayne State University Law
School, J.D., 1986

Michigan State University, B.A.,
1982

Bar Admissions

Michigan

Court Admissions

United States Supreme Court

United States Tax Court



Gregory A. Nowak

Senior Counsel
Certified Public Accountant

Gregory Nowak is one of Michigan's leading experts on state and local tax issues. With more than 35 years of experience, he focuses his practice on state and local tax litigation and tax planning matters.

Throughout his career, Greg has represented many major companies and governmental entities on state and local tax matters. He has litigated and negotiated issues involving all of Michigan's major taxes and has played an active advisory role in most of the significant Michigan tax controversies in recent years. He is a registered lobbyist and consults regularly with both taxpayers and municipalities on tax policy and legislative matters. He served as a technical advisor to the House Taxation Committee in 2007-2008 in connection with drafting the Michigan Business Tax, which replaced the Michigan Single Business Tax, as well as an advisor to Governor Rick Snyder's administration in 2010-2011 in developing the corporate income tax. He is also the past chair of the Michigan Association of Certified Public Accountants.

Honors

Leading Michigan Business Lawyers, Lawyer of Distinction, 2020

Best Lawyers in America, Tax Law & Litigation and Controversy - Tax, 2013-present;
2017 & 2020 Detroit Tax Law Lawyer of the Year; 2019 & 2021 Detroit Litigation
and Controversy - Tax Lawyer of the Year

State Tax Notes, Practitioner of the Year, Among State and Local Tax Lawyers, 2016

Gregory A. Nowak

DBusiness Top Lawyers, Tax Law, 2014-present

Detroit Regional Chamber, 2007 Volunteer of the Year Award

Michigan Association of Certified Public Accountants, 2008 Hoatlin Award; 2009 Special Recognition Award; 2012 Distinguished Service Award

State Bar of Michigan Pro Bono Honor Roll, 2020

Leading Lawyers, Tax Law: Business, 2014–present

Professional Activities

American Bar Association, State and Local Tax Committee, Member, 1995-present; Retroactivity Task Force, Chair, 2015-present

Accounting Aid Society, Board Member, 2012-present (Chair, 2017-2019); Governance Committee Chair, 2019-present; Volunteer, 2001-Present

Michigan Association of Certified Public Accountants, Chairman of the Board 2010-2011, Board Member and member of numerous committees, 2001-Present

Detroit Regional Chamber Tax Committee, Chairman, 2008-Present

Huntington Bank Michigan Advisory Board

American Institute of Certified Public Accountants, Council Member 2007-Present

State Bar of Michigan, Tax Section Member; State and Local Tax Committee, Past Chair

American Bar Association, Retroactive Tax Laws Task Force Chair 2019-Present, Former Managing Editor of "The State and Local Tax Lawyer"

Michigan Legislature, Advisor on Tax Policy Issues

Michigan Manufacturers Association, Advisor on Tax Policy Committee 2019-Present

Michigan Chamber of Commerce, Advisor on Tax Law Committee 2019-Present

Civic, Cultural & Social Activities

Detroit Historical Society, Treasurer and Executive Committee Member

American Cancer Society, Treasurer - Discovery Ball

Gregory A. Nowak

Speeches

Gregory is a frequent national speaker and author on state and local tax issues.

- "Understanding Michigan's New Elective Pass-Through Entity Tax," Co-presenter with Ryan Riehl, State Bar of Michigan Taxation Section webinar, Feb. 16, 2022
- "From the Source: Michigan Tax Tribunal and Other Taxpayer Rights Modernization Ahead?," Michigan Association of Certified Public Accountants (MACPA) Tax Conference, November 4, 2021
- "In Focus: Matters of Apportionment," Michigan Association of Certified Public Accountants (MACPA) Tax Conference, November 5, 2020
- "SALT State Tax Controversies," Institute of Continuing Legal Education – Tax Law Series Presentation, March 10, 2020
- "Wayfair and Other Hot Topics in State and Use Tax," State Bar of Michigan – Annual Tax Conference, May 23, 2019
- "Trouble Shooting Sales Tax Nexus Post Wayfair," Michigan Association of Certified Public Accountants – CPE Mega Tax Conference, May 16, 2019
- "Sourcing of Intangibles and Services," Michigan Association of Certified Public Accountants (MACPA) Tax Conference, November 8, 2018
- "50-State Property Tax Study," Council for State Taxation, July 2018
- "Sales and Use Issues for Manufacturers in Michigan," Lorman Education Services, January 24, 2018
- "Face Retroactivity Head On," Michigan Association of Certified Public Accountants (MACPA) Tax Conference, November 2, 2017
- "Retroactive? Really? Is There a Line? Defining the Limits of Retroactive Legislation in the Post-Carlton Era," American Bar Association and Institute for Professionals in Taxation, March 20, 2017
- "Michigan One-Day Tax Seminar - Business Taxes: SBT, MBT and CIT," Institute for Professionals in Taxation, April 29, 2016
- "Retroactive State Taxation: It's Backward!", American Bar Association – State and Local Tax Committee, January 2016
- "IBM Case Issues - Securing Your Vested Rights in Retroactive Litigation," Michigan Association of Certified Public Accountants, November 2015
- "Defining CIT and MBT Spillover - What it Means for You," Michigan Association of Certified Public Accountants, November 2014
- "MBT and CIT - What's Going On?" Michigan Tax Workshop, Michigan State University Management Education Center, December 2013
- "CIT Updates & Remaining MBT Issues," Tax Executive Institute, November 16, 2012
- "CIT - Closing In on the First Year-End," "Taxing the Use of Computer Software," Michigan Association of Certified Public Accountants (MACPA) Tax Conference, November 7, 2012

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- "MBT to CIT - Lingering Issues & What's Coming Down the Pike," Michigan Association of Certified Public Accountants, June 12, 2012
- "Application of the CIT to the Tax Lawyer's Everyday Work," State Bar of Michigan, May 2012
- "Michigan Sales, Use and CIT Taxes: Take a Closer Look," Michigan Association of Certified Public Accountants (MACPA) Webinar, March 30, 2012
- "State and Local Tax Update," Tax Executive Institute, March 21, 2012
- "ICLE After Hours Tax Law Series - Law Practice Management for Tax Lawyers," ICLE, January 24, 2012
- "IPT Income Tax Symposium - The 'Other' Business Taxes - Michigan, Ohio and Texas," Institute for Professionals in Taxation, October 2011
- "Michigan: The New Corporate Income Tax," Miller Canfield, June 2011
- "Michigan: State Taxes in a Changing State," Miller Canfield/Michigan Manufacturers Association/BDO, April 28, 2011
- "Goodbye MBT? Exploring Michigan's Proposed Corporate Income Tax," Michigan Association of Certified Public Accountants Webinar, February 8, 2011
- "The Michigan Corporate Income Tax & Analyzing Governor Snyder's Plan to Replace MBT," Michigan Women's Tax Association, Detroit and Grand Rapids, Michigan, February 16, 2011
- "Tax Law Series: Hot Topics in State & Local Tax," ICLE's After Hours, Recent Developments in Sales and Use Tax, January 2011
- "Update on Michigan and Illinois Taxes," Miller Canfield/Crowe Horwath LLP, November 17, 2010
- "Disclosure of Tax Exposures after Textron: What Client Communications are Privileged?" Michigan Association of Certified Public Accountants (MACPA) Tax Conference, November 10, 2010
- "Schedule UTP, Work Product and Privileged 'Communications': A Guide to Best Practices," Michigan Association of Certified Public Accountants (MACPA) Tax Conference, November 2010
- "Services Tax: A Michigan Multi-State Perspective-Session I," Michigan Association of Certified Public Accountants (MACPA) Tax Conference, November 2010
- "Tis the Season: An Outline of Updates and Tips for Filing in 2010," Michigan Manufacturer Association, February 26, 2010
- "Taking Care of Business: Is the Michigan Business Tax Friend or Foe?" (Panelist), The Wayne Law Review's Annual Symposium in th Law, Detroit, Michigan, March 4, 2008

Publications

Greg is regularly quoted as an expert by State Tax Notes and other major tax publications.

"Justices' Minn. Takings Ruling May Have Broad Impact," (co-authored with Emily Ladd), Law360, June 13, 2023

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"State Payroll Taxes Need Remote Work Reforms" (co-authored with Christie Galinski and Samuel Parks), *Law360*, May 15, 2023

"Michigan Pays Out Most SBT Refunds in Compact Case," Bloomberg BNA's Weekly Tax Report; Today's Tax Analysts State Tax Today, May 2016

"Retroactivity Revisited: Has Anything Changed?" BNA Tax Management Multistate Tax report (vol. 22, no. 5); Perspective - Constitutional Limitations, May 22, 2015

"Snyder tax break for business: 60%," (Interview), Crain's Detroit Business, March 13, 2011

"Improving Michigan's Tax Climate in Difficult Economic Times," Michigan Tax Lawyer, Winter 2011

Articles

Comments Solicited on Michigan Research Credit Draft Notice

Consider Action Before Year End on Michigan Corporate Income Tax Refund Opportunity

Michigan Will Grant a Refundable Research and Development Income Tax Credit Beginning in 2025

IRS Expands ERC Voluntary Disclosure Program to Employers Who Already Received Their Checks

Michigan Property Owners Entitled to Surplus Value When Foreclosed Property Transferred to Land Bank, Court of Appeals Rules

IRS Announces Denials of Employee Retention Credit

OSHA Recommendations on COVID Are Not Enough to Qualify a Business for the Employee Retention Credit

IRS Offers Forgiveness for Erroneous Employee Retention Credit Claims

Michigan Supreme Court Delivers Good Tax News for Michigan Businesses, Bad News for Out-of-State Companies

Supreme Court Rules That Property Tax Foreclosures Can Violate the "Takings Clause" of the U.S. Constitution

Mobile and Remote Employees Bring State Tax Compliance Issues

Michigan Court of Appeals: Full Principal Residence Tax Exemption Available to Homeowners Renting Portion of Property Short-Term

Michigan Tax Foreclosures in Bankruptcy – An Auction and a Right to Claim Surplus Proceeds Insulates Against Challenge as a Fraudulent Transfer

Michigan Supreme Court to Provide Clarity on Alternative Apportionment of Income Tax for Out-of-State Companies

Michigan Tax Foreclosures May Be Avoidable in Bankruptcy

Michigan Court of Appeals Upholds Taxpayer Recovery of Excess Tax Foreclosure Proceeds, Bars Multi-County Class Actions

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Michigan Pass-Through Entity Tax Enacted - Quick Action May Be Needed for 2021

Michigan Court of Appeals Holds That Development Agreement Obligations are Extinguished in Tax Foreclosure

IRS Updates Guidance on Deductibility of Expenses Paid With PPP Loan Proceeds

Counties May Not Retain Excess Tax Foreclosure Proceeds, Michigan Supreme Court Holds

Michigan Property Tax Assessment Appeal Deadlines Extended

COVID-19: Michigan Further Extends Sales, Use and Withholding Deadlines

Michigan State and City Income Tax Deadlines Extended to July 2020

Responding to Supreme Court Decision, New Michigan Sales Tax Collection Requirements to Take Effect October 1st

Physical Presence of the Seller is No Longer Required for a State to Impose Sales Tax

Personal Property Tax Exemption Filing Deadline Extended to May 31

For-Profit Schools Ruled Exempt From Michigan Personal Property Tax

Michigan Court of Appeal finds Multistate Tax Compact applicable to the former Michigan Single Business Tax (SBT) Act

Critical Deadline Approaches for Personal Property Tax Exemption

Michigan Court of Appeals Holds That Cloud Computing Applications Are Not Taxable as Software

Michigan's New Expansive Sales Tax Standards Including "Click Through" Nexus Standards Take Effect October 1, 2015

Let's Make a Deal: Michigan Has New Powers to Settle Tax Debts

Michigan Supreme Court Upholds Retroactive Corporate Officer Tax Relief

Michigan Puts New Road-Funding Tax Structure Up For May 5 Referendum Vote

Out-of-State Companies Might Be Owed Tax Refunds Under Michigan's Multistate Tax Compact Election Decision

Michigan Ponders Taxability of Cloud Computing

Snyder administration seeks input on MBT treatment of foreign disregarded entities