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Honigman Miller Schwartz and Cohn LLP®

Honigman Miller Schwartz and Cohn LLP is a leading business law firm with an international practice and four offices located in Michigan. For nearly 60 years, Honigman has been committed to serving its clients with world-class experience and outstanding client service. With a total staff of nearly 600, including more than 220 attorneys, the firm serves approximately 15,000 clients around the world.

Serving clients is our business. It's that simple. And that complex. We think of it in terms of value. Our clients value the confidence they feel when an attorney from Honigman Miller Schwartz and Cohn LLP works on their behalf. They value our vigilance and attention to detail. They especially value our commitment to be available when they need us, to complete their work on time, and to be responsive. Client service is our business, and we strive to do it better than anyone else.

State Tax Services

The practice of state tax law today requires technical expertise, the ability to keep pace with the ever-changing state of the law and innovative solutions to new tax problems. Our clients demand sophisticated tax counsel and we seek to meet those demands through the expertise, experience and innovation of our State Tax Practice.

If state tax law is made in Michigan, Honigman was involved.

Honigman's State Tax Group is nationally recognized for its practice in the area of State and Local Taxation. Lawyers in the State Tax Group have handled state issues for Fortune 500 companies, small businesses and individuals in the state of Michigan and states throughout the country. Our State Tax Group work includes:

- Tax Compliance Analysis
- Multistate Tax Minimization Strategies
- Tax Litigation
- Tax Appeals
- Audit Advice
- Informal Conference Representation
- Nexus Compliance Studies
- Analysis of Michigan Business Tax Impact
- Tax Legislation Drafting and Lobbying
- Corporate Income Taxes
- Franchise Taxes
- Sales and Use Taxes
- Personal Income Taxes
- Transfer Taxes
- Tobacco Taxes
- Motor Fuel Taxes

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The State Tax Group advises clients on the state and local tax implications of a wide range of transactions and corporate reorganizations including the analyses of mergers, acquisitions, and dispositions. We have obtained favorable advance rulings from Michigan and other states to assist clients in their state tax planning needs. We have worked with clients to minimize any previous liability through tax amnesty and voluntary disclosure programs in almost all states.

We are able to resolve matters in a timely and efficient manner due to our depth of experience, our working relationships with key governmental personnel, and our thorough knowledge of state and local laws and policies. Our group includes a former State Revenue Commissioner, head of the State Tax Commission, and lawyers with decades of state litigation experience. Our State Tax Lawyers have been included in the Best Lawyers in America and Super Lawyers. We have achieved beneficial settlements, in part, because of our ability and reputation to successfully litigate unresolved issues. If a matter cannot be settled, we aggressively pursue the matter through the court process.

Our attorneys have successfully argued many landmark state and local tax cases in Michigan, favorably affecting taxpayers rights, including:

- *WMS Gaming v Department of Treasury*, 274 Mich App 440; 733 NW2d 97 (2007, Use Tax)
- *Betten Auto Center v Department of Treasury*, 478 Mich 864; 731 NW2d 424 (2007, Use Tax)
- *Brunswick Bowling & Billiards Corp v Department of Treasury*, 267 Mich App 682; 706 NW2d 30 (2005, Use Tax)
- *Manske, et al v Michigan Department of Treasury*, 265 Mich App 455; 695 NW2d 92 (2005, SBT Casual Transaction)
- *Catalina Marketing Sales Corporation v Michigan Department of Treasury*, 470 Mich 13; 678 NW2d 619 (2004, Use Tax)
- *WPGPI Inc v Michigan Department of Treasury*, 240 Mich App 414; 612 NW2d 432 (2000, Use Tax)
- *World Book Inc v Michigan Department of Treasury*, 495 Mich 403; 590 NW2d 293 (1999, Use Tax)
- *MagneTek Controls Inc v Michigan Department of Treasury*, 221 Mich App 400; 562 NW2d 219 (1997, SBT Apportionment)
- *Montgomery Ward & Co Inc v Department of Treasury*, 191 Mich App 674; 478 NW2d 745 (1991, Michigan Tax Procedure)

To learn more, please contact Patrick Van Tiflin at 517.377.0702, pvantiflin@honigman.com or June Summers Haas at 517.377.0734, jhaas@honigman.com

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Property Tax Appeals

Taxes on real and personal property are a significant operating expense for most businesses. The Property Tax Appeals Group has successfully reduced property taxes by hundreds of millions of dollars and obtained favorable decisions not only in Michigan, but also in many other states throughout the country.

We offer each client who owns, manages, or pays taxes on leased commercial or industrial property a *complimentary review* of each assessment and a recommendation about whether an appeal is justified. In addition to property tax appeals, we also litigate valuation issues for other purposes, such as condemnation actions and bankruptcy proceedings. Honigman's professionals have successfully represented the owners of some of the largest properties in the nation and virtually every type of real and personal property, including manufacturing and power plants, warehouses and distribution centers, office complexes, malls and other retail properties, apartments, hotels, mining operations, transportation facilities, refineries, health care facilities, and gaming and telecommunications properties. At the same time, we also represent the owners of smaller businesses with the same degree of enthusiasm, skill and professionalism that we bring to bear for more well known clients. Honigman is a founder and Michigan member of the American Property Tax Counsel.

We have obtained individual property tax judgments in excess of **\$1,000,000** for each of several clients including:

- Amway Hotel Corporation
- Hitachi Magnetics
- Midland Cogeneration Venture LP
- ANR Pipeline Company
- National Steel Corporation
- Ford - UAW
- Cingular Wireless
- Inland Steel Company
- Palace Sports and Entertainment
- Flagstar Bank
- Kellogg Company
- Steelcase, Inc.
- Ford Motor Company
- Taubman Auburn Hills Associates
- Meijer, Inc
- Dow Chemical Company
- Target Corporation
- General Motors Corporation
- Pharmacia
- Upjohn Company
- Michigan Bell Telephone (AT&T)

For property tax assistance, please contact Michael Shapiro at 313.465.7622, mshapiro@honigman.com.

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Investment Incentives and Tax Savings

As competition between, and among, states and nations increases for economic development projects, there has been a growing number of government-sponsored programs intended to induce businesses to locate or expand in particular areas.

Honigman's Investment Incentives and Tax Savings Group ensures that our clients maximize their access to, and benefits from, government incentive programs. Honigman professionals have been involved in many of Michigan's largest investment incentive and tax saving projects. With our experience, Honigman's professionals can handle the full range of local, state and federal programs, including: Brownfield redevelopment grants and credits, property tax abatements, MEGA Single Business Tax credits, tax increment financing, tax exempt bond financing and much more. We can assist you to sort out the myriad of programs; assemble the package that minimizes your costs, and then negotiate with the various governmental entities to assure the best possible result. It is important for a business to be aware of all its options early in the process because most programs are not available once a project has started or construction has commenced.

Honigman professionals recently worked to successfully obtain MEGA SBT credit, pollution control and/or property tax abatements for many international companies or joint ventures locating or expanding in Michigan. A sampling includes:

- Affinia Group Inc.
- Robert Bosch Corporation
- Pfizer
- Jatco USA
- Auto Alliance International Inc.
- Harmen International
- Steelcase Inc.
- Faurecia

Compuware Headquarters: We represented Compuware Corporation in connection with the acquisition, development and construction of its \$350 million headquarters facility in downtown Detroit, including the purchase and development agreement with the City, related tax abatements, and a MEGA SBT credit. We drafted and arranged for the implementation of amendments to state law to facilitate the tax abatement and to secure an SBT credit of \$30 million.

To learn more, please contact Mark Hilpert at 517.377.0727, mhilpert@honigman.com.