

## Jeremy Abrams Of Counsel

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Jeremy Abrams is an experienced state and local tax attorney, and resident in the firm's New York and Washington, DC offices. Prior to joining Foley & Lardner, Jeremy practiced SALT law at two international law firms and at a Big 4 accounting firm, led the state tax controversy and policy function for the world's largest athletic apparel company, and clerked for a federal judge on the United States Tax Court.

Jeremy advises clients on all aspects of multistate taxation, including controversy, planning, transactional, and legislative matters. He is well versed in the wide variety of taxes and fees imposed across the country, as well as unclaimed property. Jeremy was recently appointed as an inaugural member of the DC Office of Tax and Revenue's Tax Advisory Board and he is a former Chair of the DC Bar SALT committee. Jeremy also serves on Bloomberg's State Tax Advisory Board and is a frequent speaker at regional and national tax conferences.

### Representative Experience\*

- Obtained a favorable ALJ decision following a trial at the Texas State Office of Administrative Hearings (SOAH) regarding whether the client's services constituted data processing for sales tax purposes.
- Represented a client in negotiations with the Governor of Florida and the State's economic development agencies to secure a tax incentives package that the administration had threatened to claw back.
- Designed, implemented, and defended corporate restructurings that produced significant state tax savings for taxpayers.
- Authored petition for writ of certiorari on behalf of IBM in its U.S. Supreme Court challenge on constitutional grounds to Michigan's retroactive withdrawal from the Multistate Tax Compact.
- Appeared on behalf of clients in courts of last resort on issues ranging from alternative apportionment to food for home consumption to property tax exemptions for religious organizations.

- Obtained relief and negotiated favorable settlements on behalf of clients at the administrative appeal phase in dozens of jurisdictions on myriad state tax issues.
- Secured voluntary disclosure agreements for several marketplace facilitators across multiple jurisdictions during a period of uncertainty for that industry.

*\*Certain of these matters were handled prior to joining Foley.*

## **Awards and Recognition**

- Capital Pro Bono Honor Roll, Awarded by District of Columbia Bar

## **Community Involvement**

- DC Office of Tax and Revenue Tax Advisory Board (inaugural member)
- Bloomberg State Tax Advisory Board
- Council on State Taxation, Legal Committee
- Tax Executives Institute, SALT Committee
- Chair, DC Bar SALT Committee
- Comptroller of Maryland, Business Advisory Council
- Virginia Bar Association Tax Section Liaison
- J. Edward Murdock Inn of Court
- Volunteer Income Tax Assistance Program

## **SALT Controversy**

Whether defending against an assessment or prosecuting a refund claim, Jeremy represents clients at each stage of the tax controversy, from audit to administrative appeal and — when necessary — through trial and appellate litigation in state and federal court. Jeremy has handled matters in dozens of jurisdictions and established collaborative relationships with tax administrators nationwide. He strives to help clients achieve their business objectives, whether that be through a negotiated settlement, a favorable court decision, or alternative methods of resolution.

Jeremy served on the Council on State Taxation's Legal Committee from 2021 to 2023, during which time he advised COST and its board of directors on whether to support litigants as amicus curiae, and he reviewed COST's amicus briefs prior to filing in the most important cases affecting state tax policy.

## **Planning and Transactional**

From his 20 years of experience including several years as in-house counsel, Jeremy understands the challenges businesses face with respect to their tax reporting and risk management obligations. Among other things, he advises his clients on sophisticated multistate tax planning opportunities and the multistate tax implications of mergers and acquisitions, internal restructurings, and other complex transactions; he provides comprehensive legal opinions to support his clients' reporting positions (ASC 740 / FAS 5) and assists in discussions with their outside auditors; and he is regularly available for ad hoc consulting on any issue with

which the client needs advice to help navigate the ever-changing landscape of SALT as it applies to their business activities.

## **Legislative and Policy Matters**

Jeremy represents taxpayers and trade associations in legislative and policy initiatives across multiple industry platforms. He can assist as legislative counsel, on an anonymous basis, or behind the scenes, depending on the client's needs. Jeremy has led efforts to advance helpful tax reform and defeat tax increases in several jurisdictions and he has on behalf of clients helped draft and modify administrative regulations in several jurisdictions. Jeremy also promotes fair tax administration by holding tax administrators responsible for their departments' actions, whether it be the improper application of the Treasury Offset Program or rogue auditors' violations of taxpayers' rights. During his time as in-house counsel, Jeremy led the state tax and digital tax policy function as his company went through a digital transformation, acquired an NFT company, and entered the metaverse.

## **Practice Areas**

- [Corporate](#)
- [Tax Controversy](#)
- [Taxation](#)

## **Education**

- New York University School of Law (LL.M.)
  - Taxation
- Seton Hall University School of Law (J.D., cum laude)
- Rutgers University (B.S., high honors)

## **Admissions**

- New York
- New Jersey
- District of Columbia
- U.S. Supreme Court, U.S. Tax Court, U.S. Court of Appeals for the Second Circuit
- Virginia Tax Authorized Agent