

Maureen A. McGinnity

Partner/Retired



Maureen A. McGinnity is a retired partner and business litigation lawyer with Foley & Lardner LLP. She focused on federal, state, and local tax litigation and resolution of complex contract and tax disputes. Maureen litigated valuation issues in the context of shareholder disputes and with respect to complex property tax matters, including the assessments of office buildings, a landfill, and golf courses. Additionally, she litigated various sales and use and property tax exemptions, including manufacturing, waste treatment, recycling, and computer exemptions. With her extensive civil litigation experience, she tried many cases to verdict or decision, and successfully argued cases before state and federal courts of appeals and the Wisconsin Supreme Court.

Representative Experience

Examples of Maureen's successful informal resolutions of litigated tax cases include:

- Filed a refund action in U.S. District Court to recover excise taxes imposed for client's alleged violation of minimum pension funding requirements; resolved the case with the Department of Justice on terms favorable to the client within 6 months after filing the action.
- Filed a refund action in U.S. District Court to recover taxes assessed as a result of the disputed valuation of a conservation easement; following discovery, negotiated a favorable settlement with the Department of Justice.
- Retained by a railroad company to settle a Wisconsin franchise tax issue that had been litigated by another firm for years; within a few months after being retained, negotiated a favorable settlement with the Department of Revenue that covered a 17-year period and saved the client millions of dollars in disputed taxes.

Reported tax cases recently litigated by Ms. McGinnity include:

- *Gundersen Clinic, Ltd. (Wis. Tax Appeals Commission)*: Held that MRIs and other medical devices are exempt from property tax as computers or electronic peripheral equipment.

- *The Newark Group, Inc. (Wis. Tax Appeals Commission, aff'd by Dane Co. Cir. Ct)*: Held that paper manufacturing plants that use waste paper as raw material are waste treatment facilities exempt from property tax.
- *Menasha Corporation (Wis. Supreme Court)*: Upheld Tax Appeals Commission's determination that SAP enterprise software programs are "custom" rather than "prewritten" and therefore exempt from sales tax.

Awards and Recognition

Maureen has been Peer Review Rated as AV® Preeminent™, the highest performance rating in Martindale-Hubbell's peer review rating system. In addition, she has been recognized by:

- *The Best Lawyers in America*® since 2013 in the area of commercial litigation and litigation & controversy – tax law and as the 2017 "Milwaukee Litigation and Controversy – Tax Law Lawyer of the Year;"
- *Chambers USA: America's Leading Business Lawyers* as a leading private practice attorney for her litigation work (2008 – 2015);
- *Wisconsin Super Lawyers*® (2006 – 2016);
- *Wisconsin Law Journal* as a "2012 Leader in the Law" and in 2003 as one of the top 10 women in the law; and
- *The Business Journal's* 2004 "Leadership Roll Call" as a community leader in the legal profession.

Affiliations

Maureen is a past chair of the Board of Governors of the State Bar of Wisconsin, past-president of the Association for Women Lawyers, past president of the Milwaukee Young Lawyers Association, and is a member of the American Bar Association, State Bar of Wisconsin, and the Milwaukee Bar Association. She was appointed by the chief justice of the Wisconsin Supreme Court to serve as one of two State Bar representatives on the Supreme Court's Planning and Policy Advisory Committee, which developed a long-range strategic plan for the Wisconsin judiciary. She also served on the State Bar of Wisconsin's Diversity Task Force from 2013-2014.

Community Involvement

Among other charitable and community activities, Maureen is a member of Milwaukee Women Inc., a group dedicated to promoting women in leadership positions; a member and past president of Professional Dimensions, a professional women's organization; and serves on the boards of the Boys & Girls Club and the Professional Dimensions Charitable Fund.

Pro Bono

Recognition for Maureen's legal work on behalf of indigent clients has included the State Bar of Wisconsin's Pro Bono Award and Legal Action of Wisconsin's "Beyond the Call" Award. She also was presented with the Donald O'Melia Award for Local Service by the Wisconsin Law Foundation. She has been profiled in

American Lawyer magazine for her pro bono work and was named one of Milwaukee's "Forty Under Forty" leaders.

Thought Leadership

Maureen was an author and general editor of LexisNexis *Wisconsin Practice Insights: Tax* (Matthew Bender & Co., Inc., 2008), a featured author of *Inside the Minds: Tax Litigation Best Practices* (Aspatore, Inc., 2006), and regularly contributed as an author of tax law updates for the Council on State Taxation (COST) conference materials and the State Bar of Wisconsin's *Annual Survey of Wisconsin Law*.

Education

- University of Wisconsin – Madison (J.D., cum laude, 1982)
 - Member, Editorial Board, *Wisconsin Law Review*
 - Managing Editor, *Wisconsin Law Review*
- University of Wisconsin – Madison (B.A., 1977)

Admissions

- Wisconsin
- U.S. District Court, Eastern District of Wisconsin
- U.S. District Court, Western District of Wisconsin
- U.S. Courts of Appeals, First Circuit
- U.S. Courts of Appeals, Seventh Circuit
- U.S. Tax Court
- U.S. Supreme Court