

## RELATED SERVICES

### Business

- Employment Benefits + Tax Issues
- Tax: Federal

### Litigation + Trial

- Litigation + Trial Practice Overview

### Governments + Nonprofits

- Employment Benefits + Tax Issues
- Tax: Federal

### Individuals + Families

- Estate Planning

## Tax: State + Local

Miller Canfield is Michigan's longest established law firm. Our attorneys have been involved in Michigan state and local tax representation for over 100 years, and equally present in representing multi-state corporate clients in their national, state and local tax matters.

Our expertise covers tax planning, counseling, and litigation in all state and local tax areas; legislative drafting; issuing opinions as to tax issues; negotiating controversies, including mediation and arbitration; litigating tax matters in the Michigan Tax Tribunal, Court of Claims and Circuit Courts; and handling appeals to the Michigan Court of Appeals, Michigan Supreme Court and U.S. Supreme Court.

Our long experience benefits clients in franchise tax controversies, excise taxes (such as Sales, Use and Withholding Taxes, Motor Fuel Taxes, State Unemployment and Payroll Taxes, and other excise levies), Michigan's Business Tax and recently repealed Single Business Tax, real and personal property *ad valorem* taxes, investment incentives and enticements and other miscellaneous state and local taxes such as municipal income taxes, special assessments, utility taxes, hotel and accommodation taxes, and liquor license fees.

Miller Canfield state and local tax attorneys maintain their credentials in this field by regularly authoring articles and reference materials on state and local tax matters, such as the Michigan Chapter for the *ABA Sales and Use Tax Handbook* and the *Michigan Tax Handbook*, published annually by The Research Institute of America. Attorneys serve as faculty and/or presenters for the Institute of Continuing Legal Education, the Michigan Certified Public Accountants Association, The Tax Executive Institute, Council on State Taxation, various sections of the Michigan Bar Association, and others. Members of the group have taught state and local taxation as adjunct professors at Wayne State University Law School and at Walsh College and are appointed or elected to several state and local tax subcommittees.

Learn more:

- **Michigan Business Tax Resource Center**
- **Affiliations**
- **Presentations**
- **Publications**