

## Joanne B. Faycurry

### SERVICE AREAS

#### Business

- Tax: State + Local

#### Litigation + Trial

- Tax Litigation
- Litigation + Trial Practice Overview

#### Governments + Nonprofits

- Tax: State + Local

### EDUCATION

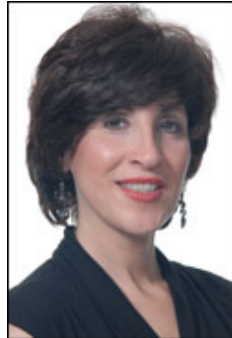
- Michigan State University  
College of Law, J.D.
- Wayne State University, B.A.

### BAR ADMISSIONS

- Michigan

### LANGUAGES

- Arabic



### Principal

#### Detroit

150 West Jefferson  
Suite 2500  
Detroit, Michigan 48226

T: +1.313.496.7678

F: +1.313.496.8452

faycurry@millercanfield.com

Joanne B. Faycurry has over 20 years of experience and expertise in a broad range of state and local taxation matters, including tax planning and controversy work. Her state tax practice focuses on controversy/litigation work as well as state tax planning with respect to all state-levied taxes, including the repealed Single Business Tax (SBT), the recently repealed Michigan Business Tax, sales, use and withholding taxes, and individual income taxes. Her local property tax practice focuses on real and personal property tax valuation/assessment disputes, exemption claims and special assessment disputes.

*"Here's what my clients can expect from me: dedication to their business success; watching out for their short- and long-term best interests; 24/7 accessibility and a fearless litigator."*

Joanne B. Faycurry

As the leader of the firm's State and Local Tax Group, Joanne concentrates her practice before the Michigan Tax Tribunal, Court of Claims, Circuit Courts and State Appellate Courts. Her thorough knowledge of valuation principles has proven to be a tremendous advantage in cross-examining opponents' valuation/appraisal experts and in presenting her clients' valuation cases in real and personal property tax appeals.

### EXPERIENCE

In more than two decades of practicing law, Joanne has represented a wide array of clients, from "Ma and Pa" local business owners to Fortune 500 companies and just about everything in between. She has assisted her clients in obtaining considerable tax refunds and/or tax savings over the years with respect to nearly every state and local tax levied in Michigan, including real and/or personal property taxes, sales, use and withholding taxes, individual income taxes, the

single business tax, the corporate income tax, and so forth.

*"Even when the odds were against them, my clients have succeeded in obtaining significant and unprecedented state tax relief."*

## REPORTED + PUBLISHED DECISIONS

Ford Motor Company v Department of Treasury, Michigan Court of Appeals Docket No. 294411, decided 2/17/11. Successful in reversing Court of Claims' decision denying taxpayer use tax refund on vehicles taxpayer leased to its employees and retirees.

Ford Motor Company v Department of Treasury, 288 Mich. App. 491; 794 N.W. 2d 357 (2010). Successful in reversing decision of Court of claims that taxpayer's contributions to Voluntary Employee's Beneficiary Association (VEBA) trust were not "compensation" for purposes of add-back to Single Business Tax base.

Masco Corporation, et al v Department of Treasury, Michigan Court of Appeals Docket No. 290993; decided 10/7/2010. Convinced Court of Claims and Court of Appeals that an LLC electing corporate treatment under IRC is includable in Michigan Single Business Tax consolidated return.

Oakhill, LP v Charter Township of Shelby and Oakhill II v Charter Township of Shelby, Michigan Court of Appeals Docket No. 291238; decided 7/15/2010. Obtained favorable ruling for taxpayer that Township Board of Review could not increase taxable value of property without giving the taxpayer timely notice of the change and an opportunity to appeal.

General Motors v Dep't. of Treasury, 466 Mich 31; 644 NW2d 734 (2002) (Filed amicus briefs on behalf of Ford Motor Co. and was instrumental in having use tax assessment for parts provided as part of General Motors' goodwill program cancelled.)

KMart Michigan Property Services, LLC v. Department of Treasury (283 Mich. App. 647; 770 N.W. 2d 915 (2009))

Ford Credit International v Dep't. of Treasury, 270 Mich. App. 530; 716 N.W. 2d 593 (2006). Convinced Court of Appeals to reverse trial court's ruling in favor of Michigan Department of Treasury and hold that taxpayer's deemed dividends were not part of taxpayer's gross receipts for purposes of Single Business Tax Act and thus taxpayer we eligible for reduction of its adjusted tax base.

## Joanne B. Faycurry

*Aztec Air Service v Department of Treasury*, 253 Mich. App. 227; 654 N.W. 2d 925 (2002). Successful in reversing Tax Tribunal decision holding that it lacked subject matter jurisdiction because taxpayer's petition was not timely filed.

*Bolt v Lansing*, 464 Mich 854; 632 NW2d 494 (2001) (Persuading the Supreme Court to determine that it had improvidently granted leave to appeal.)

*Wisne v Dep't. of Treasury*, 244 Mich App 342; 624 NW2d 401 (2001). (Regarding the taxability of the distributive share of income from an S Corporation and the interpretation of changes in the tax law.)

*Waupaca Foundry, Inc. v Dep't. of Treasury, (ThyssenKrupp)*, MTT Docket No. 266585 (July, 2001) (Successful defense of Waupaca Foundry's right to participate in Michigan's voluntary disclosure program, saving Waupaca multi-millions of dollars in past-due tax liabilities, penalties and interest.)

*American Axle v Hamtramck*, 461 Mich. 362; 605 N.W. 2d 330 (2000). Convinced Michigan Supreme Court to uphold a City's judgment tax levy as not violating Headlee Amendment.

*Little Caesar Enterprises v Dep't. of Treasury*, 226 Mich App 624 (1997); 575 NW2d 562 (1997). (Successful in canceling Single Business Tax assessments. The issue in this case was whether specific types of royalty payments should be included in the taxpayer's single business tax base.)

*OCLC Online Computer Library Center, Inc. v Battle Creek*, 224 Mich. App. 608; 569 N.W. 2d 676 (1997). Obtained reversal of Tax Tribunal's decision denying taxpayer property tax exemption.

*Bachman, et al v Department of Treasury*, 215 Mich. App. 174; 544 N.W. 2d 733 (1996). Obtained favorable decision for taxpayers (reversing Tax Tribunal decision) and ruling that non-resident individual's distributable income from subchapter S Corporation conducting business in State was not taxable income that could be allocated to State under pre-amendment version of Michigan Income Tax Act.

*Covert Township v Consumers Power Company*, 217 Mich app 352; 551 NW2d 464 (1996). Successfully prevented township from increasing property tax assessment on taxpayer's nuclear power

## Joanne B. Faycurry

plant.

Comerica Bank v Dep't of Treasury, 194 Mich App 77; 486 NW2d 338 (1992) (Corporate Income Tax--Consolidation and statute of limitations issues)

### PROFESSIONAL ACTIVITIES

- American Bar Association, State and Local Tax Committee of the Taxation Section; Business Activity Tax ("BAT") Task Force Special Committee
- State Bar of Michigan, State and Local Tax Committee of the Taxation Section, 1998-2000; Chairperson of the State and Local Tax Committee of the Real Property Law Section, 1995-2000; Michigan Tax Conference Planning Task Force Member, 2007-present
- Detroit Metropolitan Bar Association
- Federal Bar Association
- Women Lawyers' Association of Michigan
- Arab-American Bar Association
- International Women's Forum-Michigan Chapter
- Litigation Counsel of America, Charter Fellow

### HONORS + AWARDS

- Michigan State University College of Law, J.D., cum laude, Outstanding Woman Law School Graduate, 1987 Recipient; Outstanding Task Force Award Recipient, Michigan Tax Conference Planning Tax Force, 2008
- Michigan Super Lawyers, Tax Section 2010-present; Top 50 Women Michigan Super Lawyers 2011; Top Michigan Super Lawyers 2011
- dbusiness, Top Lawyers in Metro Detroit, 2012

### CIVIC, CULTURAL + SOCIAL ACTIVITIES

- Girl Scouts of Southeastern Michigan, Advisory Board Council Member
  - Women of Tomorrow, Michigan Chapter Board Member
  - Children's Hospital of Michigan, Board of Trustees, January 2004-2011
  - Michigan Chapter of Seeds of Peace, Co-President, 2001-2003
-

**PUBLICATIONS**

J. B. Faycurry, American Bar Association, Sales and Use Tax Handbook, 2011-2012; Michigan Chapter, 2002-2003, 2004-2005, 2005-2006, 2006-2007, 2007-2008, 2008-2009, 2009-2010, 2010-2011

S.J. McKim II and J.B. Faycurry, "A Malpractice Trap for Unwary Taxpayer Advisors "Settling" State Tax Disputes with the Michigan Department of Treasury," Spring, 2008, Issue 2 of the Michigan Tax Lawyer

S. J. McKim III, J. B. Faycurry and R. F. Rhoades, 2002-03 Guidebook to Michigan Taxes, CCH

S. J. McKim III, J. B. Faycurry and R. F. Rhoades, 2001-2002 Guidebook to Michigan Taxes, CCH

J. B. Faycurry, CCH E-Commerce Tax Alert and Practitioner's Briefing Table, Correspondent for Michigan, 2000-present

J. B. Faycurry, Michigan Municipal Finance Officers Association, "Michigan Property Tax Developments," November 9, 1999

S. J. McKim III and J. B. Faycurry, "Michigan Enacts Voluntary Disclosure Amnesty Provisions," September 1998; published in Research Institute of America (RIA) and CCH

J. Faycurry and J. Ammon, The Real Property Law Section of the State Bar of Michigan, "Homeward Bound," Continuing Legal Education Programs, "Property Taxes, Transfer Taxes and Abatements under Proposal A," January 16, 1997

J. Faycurry and J. Ammon, The Real Property Law Section of the State Bar of Michigan, "After Hours Tax Series," Continuing Legal Education Programs, "Property Taxes, Transfer Taxes and Abatements under Proposal A," January 14, 1997

J. Faycurry and R. Rhoades, Lorman Education Services, "Michigan Sales and Use Tax," November 7, 1996

J. Faycurry and S. McKim, "'Supercap' is Unconstitutional says Attorney General Kelley," Michigan Real Property Review, Fall, 1996

J. Faycurry, J. Hand and R. Whately, National Business Institute, Inc., "Property Tax Law in Michigan," October 8, 1996

Joanne B. Faycurry

J. Faycurry, S. McKim and R. Rhoades, National Business Institute, Inc., "Michigan Sales and Use Tax Update," May 16, 1996

J. Faycurry, The West Michigan Tax Symposium, "Contaminated Property and Its Effect On Property Tax Assessments," November 9, 1995

J. Faycurry and S. McKim, The Real Property Law Section of the State Bar of Michigan, "Homeward Bound" Continuing Legal Education Programs, "New Michigan Property Tax Law," October 19, 1995

J. Faycurry and S. McKim, "Michigan's Property Tax 'Cap'--Not As Simple As It Sounds," Michigan Real Property Review, Summer, 1995

Michigan Tax Lawyer, 1992 Quarterly Publication, "Procedural Requirements for Property Tax Appeals"

Joint program of the Michigan Municipal League and the Michigan Association of Municipal Attorneys, "Tax Assessments and Appeals," October 18, 1992

Panel Discussion before The Downtown C.P.As, Michigan's New Tax Legislation and Ballot Proposal on School Tax Reform Package, February 15, 1994

**SPEECHES**

"Michigan Sales and Use Tax Exemptions." Presented at the Michigan Tax Conference, held by the MACPA in partnership with the State Bar of Michigan Taxation Section and the Michigan Department of Treasury, on November 10, 2011.

Presented on "Sales and Use Taxes" at the Primer on State Taxation Workshop held on November 8, 2011 at the Michigan Tax Conference, held by the MACPA in partnership with the State Bar of Michigan Taxation Section and the Michigan Department of Treasury.

Institute for Professionals in Taxation – Michigan One Day Tax Seminar, September 9, 2011, "Sales and Use Tax Updates After the Streamlined Sales Tax Legislation."

Institute for Professionals in Taxation – Michigan One Day Tax Seminar, September 9, 2011, "Why is Everyone Talking About Unclaimed Property?" Moderator on Panel.

Joanne B. Faycurry

"Property Tax – Did You Miss The Boat?," MACPA Management Information & Business Show, June 29, 2011, Novi, Michigan

"Round-Up of Michigan Tax Cases," Michigan Tax Conference, November 9-10, 2010

"Michigan Property Tax Case Law and Tax Tribunal Developments," (Moderator) Michigan Tax Conference, November 3-4, 2009

"Procedural Tips and Advice for Handling Property Tax Appeals," (Co-presenter with Michigan Tax Tribunal Judge Kimball Smith, III), After Hours Tax Law Series for the Institute for Continuing Legal Education, November 17, 2009

"From Audit to Final Assessment," Michigan Tax Conference, November 3, 2009

"Developing a State Tax Case for Litigation," Institute for Professionals in Taxation, Income Tax Symposium, November 10, 2010, Miami, Florida

"Managing State Income Tax Audits, Settlements and Litigation," Institute for Professionals in Taxation, Income Tax Symposium, November 10, 2009, Indian Wells, California

"Real vs. Personal Property," presented at Michigan Tax Conference held by MACPA in partnership with the State Bar of Michigan Taxation Section, November 5-6, 2008

"Cost of Doing Business Across State Lines," moderated at Michigan Tax Conference held by MACPA in partnership with the State Bar of Michigan Taxation Section, November 5-6, 2008

"Discussion of Latest & Greatest State Tax Litigation," presented at Council on State Taxation's Mid-West Regional State Tax Seminar held jointly with the Multistate Executives Tax Roundtable, October, 2008

"Lowering Commercial Real & Personal Property Taxes," presented at MACPA Summer Management Information Show, June, 2008

"Residential Property Tax: Are Your Clients Paying Too Much?" presented at MACPA Spring Management Information Show, June, 2008

"A Malpractice Trap for Unwary Taxpayer Advisors," presented at 2008 State Tax Forum, June, 2008

## Joanne B. Faycurry

"Nonresidential Property Tax Appeals: It's Not Too Late," presented at MACPA CPE Mega Conference, May, 2008

"Evaluating Property Taxes in a Downturn Economy," presented at 26th Annual Summer Management Information Show, June, 2007

Joint program of the Michigan Municipal League and the Michigan Association of Municipal Attorneys, "Tax Assessments and Appeals," 1992

Panel Discussion before The Downtown C.P.As, Michigan's New Tax Legislation and Ballot Proposal on School Tax Reform Package, 1994

### SEMINARS + EVENTS

- Webinar: Michigan Sales, Use and CIT Taxes: Take a Closer Look
- Michigan Tax Conference (November 8 - 10, 2011)
- Michigan Tax Seminar
- Michigan: The New Corporate Income Tax
- Michigan Tax Conference (November 9 - 11, 2010)
- Roundup of Michigan Tax Cases
- Spring 2010 Update on Michigan Taxes

### NEWS

- Miller Canfield Sponsors Michigan Tax Conference
- Miller Canfield Top Women Lawyers and Thomas W. Cranmer Top Point Getter in 2011 "Super Lawyers"
- Miller Canfield Attorney Joanne Faycurry Appointed Vice Chair of Children's Hospital of Michigan Board of Trustees

### ALERTS

- State Tax Commission's Property Classification Decisions Subject to Circuit Court Review