

## Lynn A. Gandhi

### Partner

[lgandhi@foley.com](mailto:lgandhi@foley.com)

Detroit

313.234.2715



Practicing for more than three decades, Lynn A. Gandhi has acquired a wealth of experience as a sophisticated tax attorney, including 14 years as corporate in-house counsel, providing her extensive knowledge of the challenges facing businesses in their tax reporting obligations, risk management, and planning. Lynn is a partner in the firm's Detroit office member of the Tax, Employee Benefits & Executive Compensation, and Estate Planning Practices.

Lynn advises her clients on sophisticated multistate tax opportunities, manages complex audits, provides transactional support on the multistate tax implications of merger and acquisition transactions, constructs submissions for tax insurance policies, drafts and analyzes proposed tax legislation, and assists with unclaimed property audits and voluntary disclosures.

She is a successful litigation attorney in tax matters at the administrative, trial, and appellate levels in multiple jurisdictions throughout the United States. Lynn is also a registered lobbyist and represents clients in legislative and policy initiatives across multiple industry platforms. Her clients include foreign-based companies with U.S. operations, Fortune 500 companies, private equity funds, as well as trade associations. She is sought out for her practical approach in resolving controversy matters, and when settlement is not possible, her strategic litigation approach is to avoid unnecessary "scorched earth" costs and proceed as best suits the situation.

Lynn is well-known for her enthusiasm and engagement with tax policy initiatives and is considered a subject matter expert within her professional community. She has led legislative, administrative, and regulatory changes large and small to benefit business entities and their owners. Lynn is particularly well-versed in Michigan income and excise taxes, including those specific to gaming, cannabis and liquor, tobacco and fuel. She provides support for several statewide trade associations, including those in the areas of banking, insurance and agricultural growers.

Lynn co-leads the firm's Economic Development and Government Incentives practice and has represented global and national business expanding facilities across the U.S., and specifically in the states of Georgia, Illinois, Iowa, Kentucky, Michigan, Missouri, New Mexico and New York, among others. She focuses on ensuring that her clients are well informed of the impact of their commitments, while balancing maximizing benefits and minimizing risk.

Lynn has written extensively and is a frequent subject matter speaker on state tax topics, having published more than 70 articles and spoken or presented at over 150 professional events. She currently writes a State Tax Notes column entitled "Smitten with the Mitten." Lynn is also an adjunct professor at Wayne State University Law School, her alma mater.

In addition to being an accomplished state tax attorney, Lynn is a licensed Certified Public Accountant (CPA).

### **Representative Experience\***

- Successfully defended the tax-exempt status of indirect materials for one of the nation's largest government contractors
- Successfully defended the imposition of use tax on advertising materials delivered in-state as well as on testers used by national retailers
- Successfully defended a transfer pricing cases in South Carolina and Louisiana resulting in the withdrawal of mid-six figure assessments
- Effectively managed multiple 25+ state voluntary disclosures, eliminating millions in penalty exposure
- Justified the economic substance of related party transactions avoiding a seven-figure assessment
- Obtained the first decision nationally concluding that the commencement of an unclaimed property audit does not toll the statute of limitations for the state to file an action to demand amounts be escheated
- Successfully resolved seven-figure sales/use tax refund claim denials leveraging the ability to work within administrative channels
- Obtained the first published Michigan Court of Appeals decision finding a taxpayer was entitled to the use of alternative apportionment
- Successfully defended the imposition of nexus by the City of Detroit on a holding company
- Obtained the first decision exempting cloud-based software-as-a-service (SaaS) transactions from sales tax in Michigan
- Overturned audit findings for digital merchandiser by successfully challenging the statistical sampling methodology
- Obtained a Michigan Supreme Court decision on the application of the industrial processing exemption for utility companies resulting in refunds in excess of US\$100m
- Successfully litigated multimillion-dollar assessments in complex multi-year unitary cases in California and Illinois

- Converted nexus assessment for technology client into a multistate refund claim in excess of US\$500,000
- Represented several companies in economic incentive requests resulting in the award of over US\$2bn for projects in electronic battery production, alternative energy, silicon chip manufacturing, advanced manufacturing, and the expansion of agricultural facilities
- Forged strong relationships with state and local officials to sustain continued support for recipients of incentives in the states of Georgia, Illinois, Iowa, Kentucky, Michigan, Oklahoma, Ontario (Canada), Tennessee, and Virginia
- Managed large Voluntary Disclosure projects involving dozens of states with liabilities exceeding several millions
- Contested several significant unclaimed property assessments resulting in favorable holder settlements
- Led successful legislative initiatives to remove Michigan's pay-to-play judicial requirement, unlimited statute of limitations waiver, passage of affiliate group election for unitary reporting, as well as exemptions from use tax

*\*Certain matters handled prior to joining Foley.*

## Awards and Recognition

- Fellow, American Bar Foundation
- Fellow and Regent, American College of Tax Counsel
- Michigan Lawyers Weekly Leaders in the Law, 2024
- Paul Frankel Excellence in State Taxation, Committee on State Taxation, 2022
- MICPA Thomas M. Hoatlin Award for Excellence, Michigan Association of Certified Professional Accountants (2021)
- State Bar of Michigan, Taxation Section, L. Hart Wright Service Award for Exemplary Service to the Taxation Section (2019)
- MICPA Outstanding Task Force Award (2020)
  - Special Tax
- Listed in the *Best of the Best USA* for State Tax (2018-2024)
- Selected by her peers for inclusion in *The Best Lawyers in America*© in the fields of:
  - Litigation and Controversy – Tax (2011 – 2024)
  - Tax Law (2010 – 2024)
  - Corporate Law (2010 – 2024)
- Selected for inclusion to the Michigan Super Lawyers list (2011-2024)
- *Leading Lawyers Magazine Michigan* (2017- 2024)
  - Tax Law: Business
- Named to *DBusiness Magazine*'s list of Top Lawyers (2013-2017, 2019, 2021-2022, 2025)

## Affiliations

- Chair, Michigan Chamber Tax Policy Committee (2025-2026)
- Executive Committee and Board member, Michigan Chamber of Commerce
- State tax advisory board, Bloomberg BNA
- Trustee and Member Board of Advisors, Hartman State and Local Tax Forum at Vanderbilt University Law School
- Regent, American College of Tax Counsel
- State and local tax executive committee, American Bar Association, Section of Taxation
- Chair ex officio, State Bar of Michigan, Taxation Section
- Board member, Council on State Taxation (1986-2006)
- Adjunct Professor, Wayne State University Law School
- Stritch Society member, Cabaret 313

### **Presentations and Publications\***

- Quoted, "Top State & Local Tax Cases of 2025: Midyear Report," *Law360*, (June 30, 2025)
- Author, "Michigan's Elimination of Predeprivation Rights Through Premature Offsets," *TaxNotes State*, (June 16, 2025)
- Quoted, "Mich. Panel Revives Hangar's Property Tax Challenge," *Law360 Tax Authority*, (March 14, 2025)
- Quoted, "Detroit Settles Protracted Tax Fight Over Holding Co.'s Gain," *Law360 Tax Authority*, (January 7, 2025)
- Co-presenter, COST Sales Tax Conference, (2025)
- Tax Executives Institute, Houston, (2025)
- Quoted, "Future Supreme Court Decisions on Deference May Affect States," *TaxNotes State*, (December 23, 2024)
- Quoted, "Put a Bow on It: Wrapping Up 2024's Highs and Lows," *TaxNotes State*, (December 23, 2024)
- Co-presenter, Post Moor(tum) on Moore and Loper Bright – New York University Institute on State and Local Taxation, (December 2024)
- Quoted, "Due Process Clause Could Surface in Massachusetts Capital Gains Appeal," *TaxNotes State*, (November 1, 2024)
- Quoted, "Mich. Appeals Panel Denies Cos.' Bids to Adjust Asset Basis," *Law360 Tax Authority*, (August 23, 2024)
- Quoted, "Mich. Judges Weigh Adjusting Asset Basis After Tax Law Shift," *Law360 Tax Authority*, (August 14, 2024)
- Quoted, "No Tax Owed On Mailed Ads, Insurer Tells Mich. Appeals Court," *Law360*, (June 11, 2024)
- Quoted, "Michigan Appeals Court Finds Credit Suisse Can't Claim NOLs," *TaxNotes State*, (May 27, 2024)
- Quoted, "Michigan High Court's Decision in Vectren Was Wrong, Panelist Says," *TaxNotes State*, (March 13, 2024)

- Author, "[What Ever Happened to Allocable Income, Part III](#)," *TaxNotes State*, (March 11, 2024)
- Quoted, "Mich. Panel Reverses Holding Co.'s Nexus Win Against Detroit," *Law360 Tax Authority*, (January 4, 2024)
- Quoted, "Put a Bow on It: Wrapping Up 2023's Highs and Lows," *TaxNotes State*, (December 18, 2023)
- Author, "[What Ever Happened to Allocable Income, Part II](#)," *TaxNotes State*, (December 2023)
- Quoted, "Mich. Judges Quiz Holding Co.'s Bid To Ditch Detroit Tax," *Law360 Tax Authority*, (December 8, 2023)
- Author, "Annual Survey of Michigan Law, Taxation," *Wayne Law Review*, Vol 68, No 3, (Winter 2023)
- Quoted, "Alternative Apportionment Issues Linger After Justices' Punt," *Law360 Tax Authority*, (November 27, 2023)
- Quoted, "U.S. Supreme Court Rejects Michigan Apportionment Case," *TaxNotes State*, (November 21, 2023)
- Quoted, "Groups Urge SCOTUS to Scrutinize Michigan Apportionment Approach," *TaxNotes State*, (November 15, 2023)
- Quoted, "Justices Should Weigh Energy Co.'s Tax Case, Group Says," *Law360 Tax Authority*, (November 14, 2023)
- Quoted, "Tax Group Backs Energy Co.'s Mich. Tax Appeal To Justices," *Law360 Tax Authority*, (November 13, 2023)
- Quoted, "Mich. Declines To Answer Energy Co.'s Tax Appeal To Justices," *Law360 Tax Authority*, (November 1, 2023)
- Quoted, "Energy Co. Urges Justices To Review Mich. Tax On Asset Sale," *Law360 Tax Authority*, (October 27, 2023)
- Author, "What Ever Happened to Allocable Income, Part I", *TaxNotes State*, (October 2023)
- Quoted, "Mich. Biz Groups, Lawmakers File Suit To Cement Tax Cut," *Law360 Tax Authority*, (August 25, 2023)
- Quoted, "Jeremy Abrams' Move to Foley Highlighted in Legal Press," *Law360 Tax Authority*, (August 10, 2023)
- Quoted "Foley & Lardner Grows Tax Practice With Ex-Nike SALT Head," *Law360 Tax Authority*, (August 8, 2023)
- Quoted, "State & Local Tax Policy To Watch In 2023's 2<sup>nd</sup> Half," *Law360 Tax Authority*, (July 21, 2023)
- Quoted, "Michigan Supreme Court Rejects Agricultural Tax Exemption Appeal," *TaxNotes State*, (May 22, 2023)
- Author, "Annual Survey of Michigan Law, Taxation," *Wayne Law Review* (Spring 2023)
- Quoted, "Michigan Supreme Court Mulls Apportionment of Business Sale," *TaxNotes State*, (April 6, 2023)
- Quoted, "Mich. Justices Question Tax Results From Oil Pipeline Sale," *Law360*, (April 5, 2023)
- Presenter, Federal, State and Local Incentives to Build EV Supply Chain Resiliency, Society of Automotive Analysts Program, (March 21, 2023)

- Quoted, "Panelists Forecast State-Level Tailoring to Attract Clean Energy Projects," *TaxNotes State*, (March 15, 2023)
- Quoted, "Challenges to Remote Work Tax Rules Likely Gaining Steam," *TaxNotes State*, (March 13, 2023)
- Co-presenter, The 2023 National Multistate Tax Symposium, "Ethics: Today and tomorrow for state tax executives," (February 9, 2023)
- Co-presenter, New York University State Tax Symposium, "Evaluating Formulary Apportionment of State Corporate Income Tax," (December 12, 2022)
- MICPA Michigan Tax Update, (November 2022)
- Co-presenter, IPT 2022 Sales Tax Symposium, Indirect Taxes and the Alternative Energy Industry, (October 3, 2022)
- Co-presenter, Paul J. Hartman State Tax Symposium, "Top Ten Income Tax Cases," Nashville, (October 2022)
- Co-presenter, COST Annual Meeting, "Taxation of Foreign Income," (October 2022)
- Co-presenter, IPT Annual Meeting, "Protecting Confidential Taxpayer Information in Audits and Controversies," (June 29, 2022)
- Co-presenter, IPT Annual Meeting, The Ever-Changing Energy Industry, (June 27, 2022)
- Co-presenter, COST Income Tax Conference, "Best Practices When Dealing with Alternative Apportionment," (April 2022)
- Co-presenter, COST Advanced Income Tax School, Advanced Issues in Apportionment, (December 2021 and April 2022)
- Presenter, National Credit Reporting Agency, "Sales Taxation of Consumer Reports – What you Need to Know, (March 7, 2022)
- Co-presenter, The 2022 National Multistate Tax Symposium, "Ethics for state tax industry executives: Dilemmas in our "new next," (February 10, 2022)
- Author, "Board Briefs – "New Normal" Front and Center, *TaxNotes State*, Vol. 102, (December 2021)
- Co-presenter, COST 2021 Annual Meeting, "Handling Tax Controversies to Win," (October 2021)
- Co-presenter, Paul J. Hartman State Tax Symposium, Top Ten Income Tax Cases, Nashville, (October 2021)
- Author, "Zelinsky – Round 2 of the Convenience of the Employer Test", *TaxNotes State*, Vol 101, No 12, (September 20, 2021)
- Author, "Commonly Used Rules of Statutory Interpretation in State Taxes," *TaxNotes State*, Vol 100, No. 12, (June 21, 2021)
- Michigan Women's Tax Association 2021 Ethics Conference, "Of Course Ethics Matter! Challenges to Understanding and Complying with Ethical Rules of Multistate Practice and Remote Work," (May 2021)
- Co-presenter, COST Income Tax Conference, Qualifying to do Business in a State – How Does that Impact an Entity's Tax Status? (April 2021)
- Co-Presenter, ABA/IPT 2021 Virtual Advance Tax Seminars, Responses to Above-the-Line Audit Adjustments, Advanced State Income Tax Seminar, (March 18, 2021)

- Co-presenter, "All About the Base: Apportionment and Sourcing," ABA Virtual 2021 Midyear Tax Meeting, (January 26, 2021)
- Moderator, "Regional Tax...Priceless Insights into Taxation Developments in Michigan, Pennsylvania, Indiana and Kentucky," 30th Annual Ohio Business Tax Conference, (January 21, 2021)
- Author, "A Primer on Qualifying to Do Business: It's Not About Nexus", *TaxNotes State*, Vol. 99, No. 1, (January 4, 2021)
- Author, "Board Briefs – Goodbye 2020," *TaxNotes State*, Vol. 96, No. 12, (December 21, 2020)
- Co-presenter, "Apportionment Issues: Recent Developments, 30th Institute on State and Local Taxation, (December 2-4, 2020)
- Co-presenter, "Top 10 Sales Tax Issues," 2020 New England State and Local Tax Forum, (November 19, 2020)
- Co-presenter, "In Focus: Matters of Apportionment," MICPA Michigan Tax Conference, (November 5, 2020)
- Co-presenter, "Top Ten Income Tax Cases," 27th Annual Paul J. Hartman State and Local Tax Forum, (October 27, 2020)
- Co-presenter, "Uniformity in Sourcing Services," Council on State Taxation 51st Annual Meeting, (October 21, 2020)
- Co-presenter, "The World is Flat! International Trends That May, or Already Have, Come to Impact US State Tax Policy," 2020 IPT Sales Tax Symposium, (October 7, 2020)
- Author, "Annual Survey of Michigan Law, Taxation," *Wayne Law Review*, Vol 65, No 3, (Spring 2020)
- Author, "Annual Survey of Michigan Law May 31, 2018 – June 1, 2019 – Taxation," *Wayne Law Review* Vol. 65, No. 3, (Spring 2020)
- Author, "The Broad Reach of Michigan's Industrial Processing Exemption," *TaxNotes State*, Vol 97, No. 6, (August 10, 2020)
- Author, "Board Briefs – The Lack of Certainty is the Only Certainty We Have," *TaxNotes State*, Vol 96, No. 12, (June 22, 2020)
- Author, "The Forgotten Factor, Part II – The Property Factor," *TaxNotes State*, Vol 96, No. 3, (April 20, 2020)
- Co-presenter, "Improvements to Real Property – Taxation of the Construction Industry and Associated Parties (Vendors, Manufacturers and End Users)," COST 2020 Sales Tax Conference, (February 25-28, 2020)
- Author, "An Interview With Michigan Treasurer Rachael Eubanks," (February 2020)
- Co-presenter, "International Companies with U.S. Activities – Multistate Considerations for Inbound Companies," 2020 Ohio Tax Conference, (January 28, 2020)
- Author, "Looking Ahead to 2020, Time to Reconsider Payroll Taxes," (January 13, 2020)
- Co-presenter, 20214 COST Annual Meeting, Alternative Apportionment

*\*Publications prior to 2020 are not listed for brevity.*

## **Sectors**

- Blockchain & Digital Assets
- Health Care & Life Sciences
- Manufacturing

## Practice Areas

- Corporate
- Economic Development & Government Incentives
- Government Solutions
- Michigan Government Solutions
- Public Policy & Government Relations
- Real Estate
- State Attorneys General
- Tax Controversy
- Taxation
- Transactions

## Education

- New York University School of Law (LL.M.)
  - Taxation
- Wayne State University Law School (J.D.)
- Kalamazoo College (B.A.)

## Admissions

- Illinois
- Michigan
- U.S. Supreme Court
- U.S. Tax Court
- U.S. District Court for the Eastern District of Michigan
- U.S. District Court for the Northern District of Illinois