

## Events

[fredlaw.com](https://fredlaw.com)

### Featured Professionals

Kyle M. Brehm  
Lynn S. Linné  
Dylan B. Saul  
Laura J. Wanger  
Masha M. Yevzelman

### Related Services

Tax Disputes & Litigation

## Let's Talk About Tax — An Annual Sampler 2025

### Event

05.22.2025 | 11:30 a.m.-6 p.m.  
Olympic Hills Golf Club, Eden Prairie, MN  
Cost: Free  
Hosted By: Fredrikson's Tax Disputes & Litigation Group

### Overview

Join Fredrikson's Tax Disputes & Litigation Group for our annual Let's Talk About Tax — An Annual Sampler event. The afternoon will feature a variety of tax topics (including an engaging Ethics session!), a networking lunch and evening happy hour with live music. You won't want to miss the excitement of this year's event, which will include guest appearances by Wendy Tien, Former Minnesota Tax Court Judge, Marilyn Wethekam, Esq. from COST, Shean Gerdes from KPMG, Jennifer Karpchuk, Esq. from Chamberlain Hrdlicka and Christopher Wohnoutka from UnitedHealth Group!

For more information on how to register, email [events@fredlaw.com](mailto:events@fredlaw.com).

### Agenda

11:30 a.m.-12 p.m.  
12-4:10 p.m.  
4:10-6 p.m.

Networking Lunch  
Tax Topics Sampler  
Networking Cocktail Reception

### Sessions and Objectives

**12:00-1:00 p.m.**

**Who Wants to Be a Millionaire? Searching for Nirvana in Legal Ethics**

1.0 Ethics CLE & CPE Credit

Enjoy your lunch while watching a panel of three tax professionals compete to become millionaires in the game of legal ethics. Using the classic game show format of Who Wants to Be a Millionaire, we will explore ethical issues in tax law and whether you can ever truly find peace when it comes to navigating ethical dilemmas.

**ETHICS CREDIT**



This session will qualify for one hour of Ethics CLE and CPE credit.

**Learning Objectives:**

After attending the session, the participant will be able to:

1. Identify the role of the tax advisor and ethical obligations to clients
2. Understand the concepts of Tax Avoidance vs. Tax Evasion; and
3. Identify significant cases that address ethical issues in tax law.

**Moderator:**

Jenny Pusch – Shareholder, Fredrikson & Byron

**Speakers:**

Jennifer Karpchuk – Shareholder, Chamberlain Hrdlicka

Wendy Tien – Former Minnesota Tax Court Judge

Christopher Wohnoutka – Senior Tax Director, UnitedHealth Group

**1:00-1:10 p.m.**

**Networking Break**

**1:10-1:35 p.m.**

**“You Oughta Know (About Property Tax)”: Current Property Tax Trends**

This session will provide you with a brief update of the commercial real estate market, how that has impacted current property tax trends, and how courts are dealing with controversial issues arising from those trends.

**Learning Objectives:**

After attending this session, participants will be able to:

1. A high-level overview of the commercial real estate market;
2. Current valuation trends in property valuation; and
3. Key property tax cases addressing controversial issues.

**Speakers:**

Lynn Linné – Shareholder, Fredrikson & Byron

Laura Wanger – Of Counsel, Fredrikson & Byron

**1:35- 2:00 p.m.**

**Oops!....They Did it Again: Sourcing and Apportionment Messes**

This session will focus on recent apportionment and sourcing updates from around the country. Panelists will evaluate current judicial updates and trends, analyze statutory and administrative developments, and identify cases to watch.

**Learning Objectives:**

After attending this session, participants will be able to:

1. Identify recent sourcing and apportionment judicial, statutory and administrative developments in key states

2. Recognize the potential impact of these developments in other jurisdictions; and
3. Advise leadership on updates and trends.

**Speakers:**

Masha Yevzelman – Shareholder, Fredrikson & Byron

Jennifer Karpchuk – Shareholder, Chamberlain Hrdlicka

**2:00-2:10 p.m.**

**Networking Break**

**2:10-2:35 p.m.**

**I Want It Tax Way: Decoding State Taxation of Foreign Income**

We will discuss states' attempts to tax foreign income, including by taxing repatriation income, GILTI, and foreign dividends (with or without factor representation) and review the status of mandatory worldwide combined reporting legislation around the country.

**Learning Objectives:**

After attending this session, participants will be able to:

1. Analyze national trends on taxation of foreign income, including WWCR;
2. Discuss the importance of factor representation in state taxation of foreign income; and
3. Understand the status of Minnesota's attempts to tax foreign income (GILTI, WWCR, etc.).

**Speakers:**

Masha Yevzelman – Shareholder, Fredrikson & Byron

Shean Gerdes – Senior Tax Manager, KPMG

**2:35-3:00 p.m.**

**Quit Playing Games with My Tax Code: State Shenanigans Surrounding Software Transactions**

As the economy has progressively moved from one comprised mainly of tangible goods to one comprised mainly of services, intangibles and digital goods, state legislatures have been faced with the daunting task of updating sales tax codes that originally aspired to tax tangible goods. While there have been mixed results on this front, in some cases state departments of revenue have taken it upon themselves to start making up the law. This session will focus on some of the challenges facing taxpayers when it comes to determining the proper taxability of technology transactions.

**Learning Objectives:**

After attending this session, participants will be able to:

1. Determine the proper characterization of software and digital product transactions;

2. Identify areas where state taxing authorities have mischaracterized software transactions as other types of enumerated services; and
3. Understand the basic concepts underlying how states tax software and related service transactions.

**Speakers:**

Kyle Brehm – Shareholder, Fredrikson & Byron

Dylan Saul – Associate, Fredrikson & Byron

**3:00-3:10 p.m.**

**Networking Break**

**3:10-4:10 p.m.**

**State Tax Administration and State Tax Policy: We Don't Want No Scrubs**

What constitutes effective state tax policy? This session will delve into the Council on State Taxation's (COST) objective assessment of state administrative practices and their influence on state tax policy. We will specifically examine COST's scorecards and discuss how taxpayers can leverage these scorecards to support legislative initiatives.

**Learning Objectives:**

After attending this session, participants will be able to:

1. Understand the Principles of Effective State Tax Policy;
2. Analyze COST's Objective Assessment of State Administrative Practices; and
3. Leverage COST's Scorecards for Legislative Initiatives

**Speakers:**

Kyle Brehm – Shareholder, Fredrikson & Byron

Marilyn Wethekam – Of Counsel, Council On State Taxation

**4:10- 6:00 p.m.**

**Networking Reception**

## Continuing Education

We have applied for Continuing Legal Education (CLE) credit for this program (including 1.0 Ethics credit) in Minnesota.

We have also applied for Continuing Professional Education (CPE) credit for this program (including 1.0 Ethics credit).

Advance preparation: None | Program level: Basic | Prerequisites: None | Delivery method: Group live | Field of study: Taxes | CPE: 4.0 credits.

Fredrikson & Byron, P.A. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority

on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.nasbaregistry.org](http://www.nasbaregistry.org).



## Kyle M. Brehm

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### Services

Tax Disputes & Litigation

Business & Tax Planning

State & Local Tax (SALT)

Tax

**Kyle is a tax attorney with more than a decade of experience working with companies to resolve a broad spectrum of issues related to State and Local Tax matters.**

Kyle is a State and Local Tax practitioner, focused on providing value to clients across a variety of industries: healthcare, financial services, construction, manufacturing and retail. He develops the tax departments with which he works, providing training sessions to clients and evaluating existing processes in order to recommend and design process improvements which utilize innovative technology. In addition to advising his clients, Kyle frequently serves as a speaker for several professional organizations on topics related to Indirect Tax and relevant technology.

Kyle assists clients by discovering opportunities for cash tax savings related to existing, revised and proposed state and federal legislation and administrative rulings. Kyle leverages these opportunities while completing refund reviews and defending clients against State audit activity. Kyle works diligently to provide clients with increasingly accurate sales tax compliance. He conducts nexus reviews, completes taxability research and automates the results of evaluations through varying software solutions. Kyle helps clients mitigate risk in the Indirect Tax space through the negotiation of Voluntary Disclosure Agreements, as well as conducting due diligence related to merger and acquisition activity.

## Experience

### Multistate Indirect Tax (sales/use and healthcare provider taxes)

- Refund Reviews
- Audit Defense
- Entity Restructuring/Planning
- Risk Mitigation
- Process Enhancements/Technology

## Credentials

### Education

- University of Minnesota – Carlson School of Management, MBA, 2009
- University of Minnesota Law School, J.D., 2009
- St. John's University, B.A., 2005

### Admissions

- Minnesota, 2010

## Civic & Professional

### Professional Activities

- Institute for Professionals in Taxation Sales Tax Annual Conference, Committee Member, 2022
- Institute for Professionals in Taxation Sales Tax Symposium, Conference Chair, 2017
- Institute for Professionals in Taxation Sales Tax Symposium, Committee Member, 2014-2017
- Institute for Professionals in Taxation Advanced Sales and Use Tax Academy, Committee Member, 2012

### Community

- Sezzle, Board Member, 2024
- Sezzle, Audit & Risk Committee, Member, 2024
- Sezzle, Nominations Committee, Member, 2024
- Sezzle, Compensation Committee, Member, 2024
- eQuality—Pathways to Potential, Treasurer, 2018
- eQuality—Pathways to Potential, Board Member, 2012-2022

## News

Firm News | 12.04.2019

Tax Disputes & Litigation Attorney Kyle Brehm Joins Fredrikson

## Speaking Engagements

Event | 05.22.2025

Let's Talk About Tax — An Annual Sampler 2025

Event | 05.15.2024

Let's Talk About Tax—An Annual Sampler 2024

Event | 05.17.2023

Let's Talk About Tax—An Annual Sampler

Event | 05.25.2022

Let's Talk About Tax—An Annual Sampler

Event | 06.10.2021

State Tax: Multistate Legislative Session Review

Event | 09.15.2020

Looking to Sell? Pre-Sale Considerations and Strategies to Avoid State Tax Pitfalls

Event | 07.27.2020

How COVID-19 Is Forcing States and Taxpayers to Re-Sweep the Minefield

Event | 05.07.2020

Innovative Audit Challenges: Mitigating Revenue Department Assessment Strategies

Event | 04.30.2020

SALT Controversy Strategies from Audits through Litigation

Event | 04.16.2020

Responding to COVID-19: A Tax Administrator Panel Perspective

## Legal Updates

Legal Update | 05.19.2020

May Brings Additional MinnesotaCare Tax Relief Measures

Legal Update | 04.13.2020

Additional MinnesotaCare Tax Relief for Businesses Impacted by COVID-19

Legal Update | 04.10.2020

Minnesota Expands Sales and Use Tax Relief for Specified Businesses

Legal Update | 03.23.2020

MinnesotaCare Tax Relief for Businesses Impacted by COVID-19



Legal Update | 03.19.2020

Sales and Use Tax Relief for Specified Minnesota Businesses

## Publications & Presentations

Presenter, *What's in your Audit? Stories from Past Audits and Strategies for the Next*, Minnesota State Bar Association Tax Law Section and the Institute for Professionals in Taxation, March 27, 2025

Presenter, *Privileges, Kovel, Settlements, and Ethics Rules: What You Don't Know CAN Hurt You (and Your Clients)*, Minnesota CLE Tax Institute, December 11, 2023

Presenter, *Ever-Changing Trends in Sales and Use Tax Compliance*, Paul J. Hartman State and Local Tax Forum, October 23, 2023

Presenter, *Tax Department as a Revenue Generator*, IPT Sales Tax Symposium, October 3, 2023

Presenter, *What Happens When the Pony Express Gets Ahold of Sharper Image Catalogues - An Exploration of Issues Facing Sellers and Purchasers of Direct Mail*, IPT Annual Conference, June 27, 2023

Presenter, *Sourcing for Sales and Income Tax: Trends, Similarities, and Differences*, ND CPA Society, June 20, 2023

Presenter, *Taxpayers Beware: The Perilous Landscape of State and Local Tax Nexus Standards*, Minnesota Society of CPAs Management & Business Adviser's Conference, June 14, 2023

Presenter, *Privileges, Kovel, Settlements, and Ethics Rules: What You Don't Know CAN Hurt You - and Your Clients*, MSBA Tax Section, May 18, 2023

Presenter, *Cause we are Living in a Material World and [Sales Tax Matters] - an M&A Case Study by the Numbers*, Let's Talk About Tax Annual Sampler, May 17, 2023

Presenter, *Indirect Litigation Update*, Minnesota TEI President's Seminar, April 27, 2023

Author, "Why Accountants Should Not Provide Legal Advice – The Importance of Privilege in Tax Disputes," *Business Record Iowa*, November 2022

Presenter, *Best Practices for Sales and Use Tax Audit Preparation*, Institute for Professional in Taxation State Tax Symposium, October 2-5, 2022

Co-Presenter (with Masha Yevzelman), *Sourcing for Sales and Income Tax: Trends, Similarities, and Differences*, Council on State Taxation Mid-West Regional State Tax Seminar, September 22, 2022

Co-Author, "Give Your Business a Sales Tax Check Up," *Fargo INC! Magazine*, July 2022

Co-Presenter, *Should I Let My Employees Work Remotely? State Income, Sales and Withholding Tax Nexus in a Post- Pandemic World*, Associated Corporate Counsel (ACC) Minnesota, March 30, 2022

Co-Presenter, *SALT in Mergers and Acquisitions*, 2021 Minnesota Tax Institute, December 13, 2021

Co-Presenter, *Economic Presence in Sales and Income Taxes*, COST 52<sup>nd</sup> Annual Meeting, October 18, 2021

Co-Presenter, *Developments in Taxation of SaaS and Information Services*, Institute for Professionals in Taxation Sales Tax Symposium, September 21, 2021

Co-Presenter, *Strategies for Managing the Virtual Audit Process*, Institute for Professionals in Taxation 2021 Reconnect Conference, July 29, 2021

Co-Presenter, *State Tax: Multistate Legislative Session Review*, Fredrikson & Byron and COST Webinar, June 10, 2021

Co-Presenter, *Monitoring and Complying with Marketplace Facilitation Law, Risk Mitigation and the Role of Automation*, 2020 Minnesota Tax Institute, December 14, 2020

Co-Presenter, *Looking to Sell? Pre-Sale Considerations and Strategies to Avoid State Tax Pitfalls*, Fredrikson & Byron Webinar, October 8, 2020

Co-Presenter, *How COVID-19 Is Forcing States and Taxpayers to Re-Sweep the Minefield*, Fredrikson & Byron Webinar, August 13, 2020

Co-Presenter, *Audit Defense: Innovative Challenges, Department Approaches Toward Assessments*, Institute for Professionals in Taxation Sales Tax Annual Conference, May 12, 2020

Co-Presenter, *SALT Controversy Strategies from Audits through Litigation*, The State Tax Webinar Series, hosted by Fredrikson & Byron and Minnesota Society of CPAs, April 30, 2020

Co-Presenter, *Responding to COVID-19: A Tax Administrator Panel Perspective*, The State Tax Webinar Series, hosted by Fredrikson & Byron and Minnesota Society of CPAs, April 16, 2020

Co-Presenter, *Who'll Stop the Rain? Best Practices in Coping with the Ever-Expanding Grid of Taxable Financial Services*, 2018 Institute for Professionals in Taxation Sales Tax Symposium

Co-Presenter, *Sales & Use Tax Update: National Trends & State Application*, 2017  
ABA/IPT Advanced Sales and Use Tax Seminar

Co-Presenter, *Illegal or Just Frowned Upon? An Exploration of Black, White, and Gray Areas*, ABA/IPT Advanced Sales and Use Tax Seminar, 2017

Co-Presenter, *Bad Debts: How Contractual Terms and Sales Tax Intersect*, Institute for Professionals in Taxation Annual Conference, 2017

Speaker, *Administration, Litigation, and Legislation, Oh My! Ongoing and Emerging Issues within the Sale for Resale Exemption*, ABA/IPT Advanced Sales and Use Tax Seminar, 2016

Co-Presenter, *The Sales Tax Implications of Software as a Service*, Institute for Professionals in Taxation Annual Conference, 2016

Co-Presenter, *Potpourri*, ABA/IPT Advanced Sales and Use Tax Seminar, 2015

## Blog Posts

Let's Talk About Tax | 12.06.2022

How to Undermine Your Tax Positions: Let's Talk About Privilege

Let's Talk About Tax | 03.03.2022

The Glory of Junk Mail

Let's Talk About Tax | 10.07.2021

A Call to Action Over the Minnesota Department's Proposed Rule on Audit Records

Let's Talk About Tax | 09.03.2021

When It Comes to Software, You Better Watch Your SaaS

Let's Talk About Tax | 06.10.2021

The Art of Racing in the Rain

Let's Talk About Tax | 05.12.2021

Tax Issues in Mergers & Acquisitions—A Roadmap



## Lynn S. Linné

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### Services

Property Tax Appeals  
Tax Disputes & Litigation  
Litigation  
Energy & Natural Resources  
Renewable Energy  
Condemnation & Eminent Domain  
Sports & Entertainment  
State & Local Tax (SALT)  
Tax

**Lynn has a broad state and local tax practice in which she both represents clients in all types of state controversy matters and advises them on complex SALT issues (with a focus on renewable energy).**

Her practice also extends to issues involving real estate valuation, including property tax appeals and condemnation matters. Lynn's common practice areas are highlighted below:

### Property Tax Appeals

Lynn assists clients with all of their property tax related needs, including the following:

- **Valuation Appeals:** Lynn assists clients in lowering their property tax assessed values. She represents clients with numerous types of properties, including corporate headquarters, big-box retail, retail shopping centers, office buildings, banks, airports and industrial/warehouse properties.
- **Utility Property Tax Appeals:** Lynn assists public utilities and other companies subject to central assessment in contesting property tax assessments in administrative appeals to the Minnesota Department of Revenue and in litigation before the Minnesota Tax Court and the Minnesota Supreme Court. She has experience working with a variety of centrally assessed properties, including pipelines, electric transmission lines and electric generating companies.
- **Exemption Applications & Appeals:** Lynn assists hospitals, non-profits, and other tax-exempt entities in applying for and obtaining property tax exemption status. Lynn has successfully represented clients before both the Minnesota Tax Court and the Minnesota Supreme Court on property tax exemption matters.

### Tax Disputes & Litigation

Lynn represents clients in all stages of controversy, including audits, administrative appeals and litigation relating to all state and local tax types, including the following:

- **Sales & Use Taxes:** Lynn represents clients in an assortment of sales and use tax matters, including exemptions, refunds, bad debts, substantiation of documents and other point of sale system records, indirect audit methods,

penalty abatements, fraud charges and sourcing issues.

- **Corporate Income & Franchise Taxes:** Lynn represents clients in corporate income and franchise tax matters, including issues pertaining to nexus determinations, unitary groups and apportionment.
- **MinnesotaCare Provider Taxes:** Lynn represents clients in audits, administrative appeals and litigation before the Minnesota Tax Court related to MinnCare Provider taxes.
- **Residency Audits & Appeals:** Lynn represents individuals regarding changes in residency audits and administrative appeals before the Minnesota Department of Revenue. She also represents residency clients on appeals to the Minnesota Tax Court and Minnesota Supreme Court. Lynn has successfully defended clients who are changing their domicile from Minnesota.

### Residency Consultations

- Lynn provides guidance to individuals who are preparing to move or have recently moved from Minnesota and are attempting to establish residency in another state or country. She regularly provides consultations, memoranda and a personalized “to-do” list to clients who are moving from Minnesota.

### Condemnation & Eminent Domain

- Lynn represents landowners in proceedings involving the validity and scope of takings and the valuation process to arrive at just compensation.

### Conservation Easements

- Lynn advises and represents clients in procedural, reporting and substantive valuation issues related to conservation easements.

### Renewable Energy Taxes

- Lynn helps companies understand the various state and local tax implications resulting from their renewable energy projects (wind, solar, transmission, storage, etc.). She regularly provides clients with state and local tax memoranda and property tax models showing the total property tax and payment in lieu of taxes (PILOT) over the life of a project. She also assists clients in navigating conversations with local governments and communities regarding the tax benefits of a project.

Before joining Fredrikson, Lynn was a judicial law clerk with the Minnesota Tax Court, where she gained significant knowledge in both substantive and procedural matters involving all types of state and local tax disputes.

Lynn is licensed in both Minnesota and Wisconsin, and has successfully represented clients before local administrative agencies, the Minnesota Tax Court, the Minnesota Supreme Court, and Wisconsin Circuit Courts. She is also a council member and the past-chair of the Minnesota State Bar Tax Section.

## Experience

### Renewable Energy

- Advised large renewable energy company on state and local tax implications for renewable projects (wind, solar, storage, transmission, etc.) in Minnesota, Wisconsin, Iowa, Michigan, North Dakota and South Dakota.
- Performed complex tax modeling for renewable energy projects (solar, wind, storage and transmission lines), including production taxes, increases in property taxes resulting from a change in land classification, and allocations of tax revenues to school districts, townships, counties and other local taxing jurisdictions.
- Represented transmission line company in property tax appeals. Successfully helped the local county assessor understand the framework for property taxation of transmission line property associated with a renewable energy project, resulting in a significant tax savings to the client.

### Property Tax Exemptions

- **Hospitals & Medical Clinics:** Successfully obtained a tax exemption for three clinic properties owned and operated by a hospital district, resulting in a significant tax savings to the client.
- **Mental Health Clinics:** Successfully assisted non-profit mental health organization in obtaining tax exempt status for medical clinic.
- **Group Home:** Assisted client in obtaining tax exempt status for group homes owned and operated by a 501(c)(3) organization.

### Property Tax Valuation

- **Major Retail Center:** Successfully negotiated a multi-year settlement for a major retail center that reduced the assessed value by more than \$19.5 million and resulted in a tax savings in excess of \$700,000.
- **Office Property:** Successfully negotiated a multi-year settlement for an older, unique office property that resulted in an overall reduction in assessed value of more than \$6.5 million and a tax savings of approximately \$235,000.
- **Golf Course Classification:** Successfully appealed the classification of a Golf Course from a commercial classification to a golf course classification, saving the client over \$90,000 in taxes.

- **Continuing Care Retirement Community:** Successfully appealed the assessed value of a CCRC, resulting in tax savings to the client of nearly \$1 million.
- **Central Assessed Property:** Appealed assessment of centrally assessed property to Tax Court and negotiated a multi-million-dollar reduction in value.
- **Group Home:** Negotiated the exemption status of property owned by a group home on the basis that the group home was an institution of purely public charity and the property was used in furtherance of the group home's charitable purpose.

### Sales & Use Tax

- **Personal Liability Order:** Successfully appealed an Order of the Commissioner assessing personal liability of a former company in excess of \$120,000, resulting in the Department withdrawing the personal liability order in its entirety.
- **Local Restaurant:** Analyzed the Department's audit file to develop a theory of the case that was the basis for a negotiated reduction of 74% in tax, penalty and interest and eliminating the fraud penalty.
- **Local Restaurant:** Successfully performed an administrative appeal from the Department's Order assessing additional tax, penalty, and interest on the basis that the restaurant "deleted" sales transactions from the point-of-sale system records.
- **Catering Company:** Represented client in an administrative appeal to the Department of Revenue in which the Department reversed its Order and agreed that food catering sales to a nursing home were exempt from sales tax.

### Residency

- Successfully litigated before the Minnesota Tax Court the Commissioner's determination that our client did not move to Florida and, instead, remained a Minnesota resident.

## Credentials

### Education

- William Mitchell College of Law, J.D., 2013, *magna cum laude*
- Gustavus Adolphus College, B.A., 2010, *magna cum laude*

### Admissions

- Minnesota, 2013
- Wisconsin, 2017

### Clerkships

- Judicial Law Clerk, Minnesota Tax Court, 2013-2015
- Extern, IRS Chief Counsel's Office, Small Business/Self-Employed Division, 2013

## Recognition

- *Best Lawyers: Ones to Watch*, Tax Law, 2022-2025
- North Star Lawyer, Minnesota State Bar Association, 2018, 2020

## Civic & Professional

### Professional Activities

- Minnesota State Bar Association, Tax Law Section, Vice-Chair, 2017-2018; Chair, 2018-2019; Council Member, 2019-present
- Institute for Professionals in Taxation, Member
- Annual Tax Institute, Minnesota CLE, Course Chair, 2018; Planning Committee, 2019-present
- Property Tax Seminar, Minnesota CLE, Course Chair, 2020-2023

## News

Firm News | 08.15.2024

Fredrikson Attorneys Recognized by Best Lawyers in America® 2025

Firm News | 08.17.2023

Fredrikson Attorneys Recognized in The Best Lawyers in America® 2024

Firm News | 08.18.2022

Fredrikson Attorneys Recognized in The Best Lawyers in America® 2023

Firm News | 05.26.2021

Fredrikson Attorneys Recognized as 2020 North Star Lawyers

Firm News | 09.02.2020

Fredrikson & Byron Announces New Shareholders

Firm News | 07.30.2019

Fredrikson Attorneys Recognized as 2018 North Star Lawyers



Firm News | 06.18.2019

Attorneys Ken Levinson and Lynn Linné Honored by Minnesota State Bar Association

Firm News | 01.07.2016

Property Tax Attorney Lynn Linné Joins Fredrikson & Byron

## Speaking Engagements

Event | 05.22.2025

Let's Talk About Tax — An Annual Sampler 2025

Event | 05.15.2024

Let's Talk About Tax—An Annual Sampler 2024

Event | 05.17.2023

Let's Talk About Tax—An Annual Sampler

Event | 05.25.2022

Let's Talk About Tax—An Annual Sampler

Event | 11.12.2020

Leaving Town? Top 10 Minnesota Residency Myths Debunked

Event | 04.23.2020

Navigating Property Taxes in a COVID-19 Market

## Legal Updates

Legal Update | 04.20.2020

Property Tax Payment Deadlines in Minnesota Amid COVID-19

Legal Update | 04.02.2020

Navigating Minnesota Property Tax Appeals in a COVID-19 World

## Publications & Presentations

Co-Presenter and Course Chair *The Interplay of Environmental Laws and Regulations with Real Estate Development and Property Tax Valuation*, Minnesota CLE: Property Tax Appeals in Minnesota 2024, February 15, 2024

Co-Presenter with Jennifer Pusch, *Discussion of State Tax Cases, Issues and Policy Matters to Watch*, Council on State Taxation Mid-West Regional State Tax Seminar, Richfield MN, September 22, 2022

Panelist, *Let's Get Real...No, Let's Get Personal: The Crossover Between Sales Tax and Property Tax*, Institute for Professionals in Taxation Annual Conference, June 26-29, 2022

Speaker, *Minnesota Tax Exemptions for Religious Institutions*, Minnesota CLE, August 2021

Co-Presenter, *Conservation Easement Donations: Great for the Environment, Thorny for Taxpayers*, 22<sup>nd</sup> Annual Real Estate Trends Seminar, North Star Chapter of the Appraisal Institute, August 4, 2021

Co-Presenter, *Leaving Town? Top 10 Minnesota Residency Myths Debunked*, Fredrikson & Byron Webinar, November 12, 2020

Co-Presenter, *Navigating Property Taxes in a COVID-19 Market*, The State Tax Webinar Series, hosted by Fredrikson & Byron and Minnesota Society of CPAs, April 23, 2020

Co-Presenter, *Dark Store Theory in Commercial Real Estate Valuation*, Institute for Professionals in Taxation, January 31, 2018

Co-Author, "The Dark Store Theory and Other Lies the Government Told," *Bloomberg BNA Daily Tax Report: State*, August 9, 2017

Co-Author, "Dark Store Theory—How to Stop It from Coming to a State Near You," *Property Tax Dispute Resolution Insights*, Summer 2016

Co-Presenter, *Tax Policy Lecture*, William Mitchell College of Law, October 2015

Co-Presenter, *Minnesota Tax Court Update*, MCAA 37th Annual Meeting, December 2014

## Blog Posts

Let's Talk About Tax | 10.28.2021

Saying Farewell to Minnesota? What's Your Story?

Let's Talk About Tax | 09.23.2021

Are 501(c)(3) Organizations Exempt from Minnesota Property Tax?

Let's Talk About Tax | 07.20.2021

Responding to Assessor "Annual Review" Requests

Let's Talk About Tax | 06.16.2021

Property Tax Appeals: "August 1 Rule" Traps for the Unwary



## Jennifer R. Pusch

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### Services

Tax Disputes & Litigation

Renewable Energy

Energy & Natural Resources

Property Tax Appeals

State & Local Tax (SALT)

Jenny represents clients in all types of tax disputes and controversy, including federal and state audits, administrative appeals and litigation. She also advises on energy tax credits, including those created or expanded by the Inflation Reduction Act, and advises on state and local taxation of renewable energy projects.

Jenny assists her clients on a variety of tax matters, including:

### Tax Disputes & Litigation

- **State Corporate Income and Franchise Taxes:** including nexus, Public Law 86-272, apportionment and federal preemption
- **Federal Corporate Income Tax:** including business expenses (e. reasonable compensation), credits and penalty abatement
- **Employment and Withholding Taxes:** including worker classification, remote workforce, employers with international and nonimmigrant employees and Form 5500
- **Individual Income Tax:** including passive/active losses, automated underreporting issues, offshore disclosures, exit tax and collection matters
- **Sales and Use Taxes:** including nexus, sourcing, exemptions (e.g. direct mail, capital equipment), bundled transactions and voluntary disclosures

### Energy Tax Credits

Provide advice, memoranda, and tax opinions for commercial transactions, project finance, tax insurance, and federal tax compliance (Pre-Filing Registration) on the following:

- Applicability of Investment Tax Credits (I.R.C. § § 48, 48E, 48C) and Production Tax Credits (I.R.C. §§ 45, 45Y, 45X)
- Credit Enhancements (Prevailing Wage & Apprenticeship, Domestic Content, Energy Community) and Beginning of Construction requirements
- Transferability and Direct Pay

### Renewable Energy: State and Local Taxation

- Advise renewable energy developers, including utility-scale wind, solar and storage, on state and local taxation, including preparing SALT memoranda, property tax modeling, transactional advice and tax opinions
- Assist clients in navigating conversations with local governments regarding the tax benefits of a project

### Property Tax Appeals

Represent clients in valuations and appeals of real and personal property, including commercial and state-assessed property.

Jenny serves clients from a variety of industries including renewable energy development (wind, solar, energy storage, RNG, waste-to-energy, geothermal), construction, manufacturing, computer software, healthcare, financial services, restaurants, retail, entertainment and carbon credits.

Jenny also provides pro bono representation for individuals in tax matters and in immigration and asylum matters.

## Credentials

### Education

- University of Wisconsin Law School, J.D., 2014
- Gustavus Adolphus College, B.A., 2009, *magna cum laude*

### Admissions

- Minnesota, 2014
- Wisconsin, 2014
- U.S. Tax Court, 2020
- U.S. District Court – District of Minnesota, 2020

### Clerkships

- Judicial Law Clerk, Minnesota Tax Court, 2015-2017

## Recognition

- *Best Lawyers: Ones to Watch*, Tax Law, 2022-2025
- North Star Lawyer, Minnesota State Bar Association, 2019-2023

## Civic & Professional

### Professional Activities

- American Bar Association, Taxation Section
- Minnesota State Bar Association, Tax Law Section: Treasurer (2024-present), Secretary (2023-2024), Council Member (2021- present)
- Member, Institute for Professionals in Taxation

### Community

- Southern Minnesota Regional Legal Services (SMRLS), 2016-present
- Gustavus Adolphus College Mentoring Program, Mentor, 2016-2018

## News

Firm News | 08.28.2024

Fredrikson Announces New 2024 Shareholders

Firm News | 08.15.2024

Fredrikson Attorneys Recognized by Best Lawyers in America® 2025

Firm News | 06.24.2024

Fredrikson Attorneys Recognized as 2023 North Star Lawyers

Firm News | 06.26.2023

Fredrikson Attorneys Recognized as 2022 North Star Lawyers

Firm News | 08.18.2022

Fredrikson Attorneys Recognized in The Best Lawyers in America© 2023

Firm News | 06.16.2022

Fredrikson Attorneys Recognized as 2021 North Star Lawyers

Firm News | 05.26.2021

Fredrikson Attorneys Recognized as 2020 North Star Lawyers

Firm News | 06.10.2020

Fredrikson Attorneys Recognized as 2019 North Star Lawyers

## Speaking Engagements

Event | 05.15.2024

Let's Talk About Tax—An Annual Sampler 2024

Event | 05.17.2023

Let's Talk About Tax--An Annual Sampler

Event | 05.25.2022

Let's Talk About Tax--An Annual Sampler

Event | 03.18.2021

Conservation Easement Donations: Great for the Environment, Thorny for Taxpayers

Event | 12.10.2020

Something Different: An Income Tax "Potpourri" Webinar

Event | 05.07.2020

Innovative Audit Challenges: Mitigating Revenue Department Assessment Strategies

## Legal Updates

Legal Update | 12.05.2022

Independent Contractors versus Employees – Worker Classification for Tax and Employment Purposes

## Publications & Presentations

Co-Presenter, *Inflation Reduction Act – Clean Energy Tax Credits*, IPT Local Tax Event, Richfield, MN, August 13, 2024

Co-Presenter with Masha Yevzelman and Dylan Saul, *Mobile Workforce Development*, COST Mid-West Regional State Tax Meeting, Richfield, MN, July 24, 2024

Presenter, *Inflation Reduction Act – Federal Tax Credit Developments*, 2024 Minnesota State Tax Update, *Halfmoon Education, Inc.*, Webinar, June 11, 2024

Co-Presenter, *Development Tax Incentives: What's Old, What's New, What's Changed?*, Brownfields and Beyond: 2023 Minnesota Redevelopment Conference, Minnesota DEED, Bloomington, MN, October 27, 2023

"A Great Time to be Green: Top 10 Federal Tax Incentives Under the Inflation Reduction Act," co-authored with William Howieson, *MNCPA Footnote*, August//September, 2023

Co-Presenter with Masha Yevzelman, *What to Know About Worker Classification: Independent Contractor v. Employee*, 2022 Tax Institute, Minneapolis, MN, December 12, 2022

Co-Presenter with Lynn Linné, *Discussion of State Tax Cases, Issues and Policy Matters to Watch*, Council on State Taxation Mid-West Regional State Tax Seminar, Richfield MN, September 22, 2022

"A Primer on State and Local Taxation of Utility-Scale Wind and Solar Projects,"  
American Bar Association, August 30, 2022

Co-Presenter, *Conservation Easement Donations: Great for the Environment, Thorny for Taxpayers*, Fredrikson & Byron Webinar, March 18, 2021

Co-Presenter, *Something Different: An Income Tax "Potpourri"* Webinar, Fredrikson & Byron and RSM Webinar, December 10, 2020

Co-Presenter, *Innovative Audit Challenges: Mitigating Revenue Department Assessment Strategies*, The State Tax Webinar Series, MNCPA & Fredrikson & Byron, P.A., May 7, 2020

Co-Presenter, *Getting to the Truth: Fundamentals of Discovery & Public Records for SALT Lawyers*, American Bar Association Taxation Section Midyear Meeting, January 30, 2020

Co-Presenter, *Current Developments in the Mid-West States*, COST 2019 Mid-West Regional State Tax Seminar, September 19, 2019

"Urban Struggles: An Analysis of Title IX and Urban High School Athletic Opportunities for Girls," 29 *Wisconsin Journal of Law, Gender & Society* 2, 2014

## Blog Posts

Let's Talk About Tax | 09.13.2024

'New Elective Safe Harbor' Is Not for Everyone: Recent Guidance on the Inflation Reduction Act's Domestic Content Bonus

Let's Talk About Tax | 01.10.2023

The Tangled Web of Worker Classification: Different Legal Standards Weave Confusion

Let's Talk About Tax | 01.20.2022

Double, Double Toil and Trouble: DOL and IRS Penalties for Failure to File Form 5500

Let's Talk About Tax | 11.04.2021

It's Not Easy Being Green: The Complicated Web of State Taxation and Renewable Energy Projects

Let's Talk About Tax | 08.19.2021

Worker Classification: A Rose by Any Other Name Would Smell as Sweet



## Dylan B. Saul

ASSOCIATE

Minneapolis

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### Services

Tax Disputes & Litigation

Property Tax Appeals

Litigation

Business & Tax Planning

State & Local Tax (SALT)

Tax

Dylan has experience conducting legal research and guiding clients through tax disputes and controversies, including audits, administrative appeals and litigation. Among other things, he assists with corporate income and franchise tax disputes, complex SALT matters, offers in compromise, sales and use taxes, and property tax appeals.

Dylan helps clients resolve the following types of tax disputes:

- **State Corporate Income and Franchise Taxes:** including nexus, Public Law 86-272, business versus non-business income, allocation and apportionment and federal preemption.
- **Property Taxes:** including real property valuation and administrative appeals for companies in a wide variety of industries, including hotels and public utilities.
- **Sales and Use Taxes:** including exemptions, nexus and sourcing issues.
- **Individual Income Taxes:** including criminal tax matters and offers in compromise.

## Experience

### State Corporate Income & Franchise Taxes

- Assisted multi-state health care company in protesting franchise taxes imposed in novel sourcing dispute.
- Supported international brewing company in complex Public Law 86-272 litigation.

### Property Taxes

- Conducted and contested valuations of corporate property in the hotel industry.
- Researched and analyzed property valuations for public utility company confronted with conflicting state tax issues.



### Sales & Use Taxes

- Partnered with corporate clients to plan sales tax strategies and conduct risk assessments.

### Individual Income Taxes

- Worked with high net worth and pro bono clients in audits, underreporting issues and offers in compromise.

## Credentials

### Education

- University of Minnesota Law School, J.D., 2023, *magna cum laude*
- Macalester College, B.A., 2015, *cum laude*

### Admissions

- Minnesota, 2023

## Recognition

- Wennerstrom Award for Excellence in Clinical Legal Services, University of Minnesota Law School, 2023

## Civic & Professional

### Professional Activities

- Minnesota State Bar Association, Tax Law Section, 2023-present
- University of Minnesota Law School Child Advocacy & Juvenile Justice Clinic, Student Attorney, 2021-2022; Student Director, 2022-2023
- *Minnesota Law Review*, Staff Member, 2021-2022; Lead Managing Editor, 2022-2023
- American Constitution Society-University of Minnesota Law School, President, 2021-2023

### Community

- Macalester College, Assistant Cross Country Coach, 2020
- Breakthrough Twin Cities, Teaching Fellow, 2013-2014; Dean, 2019-2020

- Minnesota Alliance With Youth, AmeriCorps Promise Fellow, 2018-2019

## News

Firm News | 10.30.2023

Fredrikson Hires Nine New Associates

## Speaking Engagements

Event | 05.22.2025

Let's Talk About Tax — An Annual Sampler 2025

## Legal Updates

Legal Update | 08.28.2024

Supreme Court Alters Regulatory Environment for Business: the Loper Bright (Chevron), Corner Post and Jarkesy Decisions

## Publications & Presentations

- Author, "School Curricula and Silenced Speech: A Constitutional Challenge to Critical Race Theory Bans," *Minnesota Law Review*, 2023
- Author, "Capacity and Necessity: The Appropriateness of Judicial Policymaking in Affirmative Action," *Pi Sigma Alpha Undergraduate Journal of Politics*, 2015

## Blog Posts

Let's Talk About Tax | 07.01.2024

The Supreme Court – Again – Overturns Longstanding Precedent: Implications for Taxpayers

Let's Talk About Tax | 04.02.2024

The Ever-Evolving Maze of Worker Classification Requirements



## Laura J. Wanger

OF COUNSEL

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### Services

Litigation

Property Tax Appeals

Tax Disputes & Litigation

State & Local Tax (SALT)

Tax

### Laura litigates income tax controversies at the state level and pursues tax refunds and future tax reductions for her property tax clients.

Laura is an attorney in Fredrikson's Property Tax Appeals Group. She focuses on controversies at the state and local level, including property tax and income issues.

In her property tax appeals practice, Laura has experience in commercial property valuation and equalization issues, with a focus on department stores, single-user retail, multi-tenant shopping centers and multi-family apartment buildings. Laura pursues both tax refunds and future tax reductions for her clients.

In her income tax practice, Laura has experience in handling residency audits and appeals, independent contractor taxation and personal liability assessments.

On a pro bono basis, she assisted two charitable organizations in forming as non-profit corporations and obtaining 501(c)(3) federal tax exempt status.

Laura serves clients from a variety of industries including cooperatives, energy, health care, courier and delivery services, department store, shopping centers, and private charities.

## Experience

- Assisted Florida resident (former Minnesota resident) in appealing assessment of Minnesota state income tax (after move to Florida).
- Assisted Minnesota cooperative in appealing sales tax assessment.
- Assisted Minnesota retailer in lowering its property tax bill.

## Credentials

### Education

- William Mitchell College of Law, J.D., 2010, *summa cum laude*
- University of Minnesota, B.A., 1996

### Admissions

- Minnesota, 2010
- U.S. District Court for the District of Minnesota, 2010

### Recognition

- North Star Lawyer, Minnesota State Bar Association, 2012, 2014
- 4 CALI Awards of Excellence

### Civic & Professional

#### Professional Activities

- Minnesota Bar Association
- Hennepin County Bar Association
- National Association of Industrial and Office Properties
- Minnesota Shopping Center Association
- Institute for Professionals in Taxation
- International Council of Shopping Centers, Inc.
- William Mitchell Law Review, 2008-2010

#### Community

- Inver Grove Heights BEST Foundation, Former Board Member, 2013-2014

### News

Firm News | 06.04.2015

Fredrikson Attorneys Recognized as 2014 North Star Lawyers

### Speaking Engagements

Event | 05.22.2025

Let's Talk About Tax — An Annual Sampler 2025



## Masha M. Yevzelman

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### Services

Tax

Tax Disputes & Litigation

Property Tax Appeals

Business & Tax Planning

Litigation

Trusts & Estates

Trusts & Estates Litigation

Sports & Entertainment

State & Local Tax (SALT)

**Masha chairs Fredrikson's Tax Disputes & Litigation Group. She represents public and private companies, trusts, estates and high-net-worth individuals in complex tax disputes. She handles all stages of tax controversies—voluntary disclosures, audits, administrative appeals, tax court, district court and appellate litigation.**

Her experience includes resolving and litigating numerous types of tax disputes:

- **State Corporate Income and Franchise Taxes:** including nexus and Public Law 86-272, combination, business versus non-business income, allocation and apportionment issues (including sales factor sourcing), and credits (e.g., R&D, JOBZ, etc.);
- **Sales and Use Taxes:** including nexus, taxation of goods and services (e.g., digital goods, computer software, software as a service, telecommunication services, sales of electricity, advertising, prepared food), bundled transactions, sales for resale, "sales price" (e.g., cost of goods sold, services necessary to complete the sale, delivery charges, discounts, consideration received from third parties), sourcing, exemptions (e.g., qualified data center, manufacturing/industrial production, capital equipment, advertising, occasional sales, waste management, purely public charities), qui tam actions, and voluntary disclosures;
- **Federal and International Tax Disputes:** including audits and appeals involving the Global High-Net Worth initiative, offshore foreign financial asset disclosures, section 469 passive/non-passive income and losses, and section 183 hobby losses;
- **Real and Personal Property Taxes:** including state-assessed property (railroads, pipelines, utilities) and exempt property (public hospitals, hospital districts, clinics, nursing homes, churches, and institutions of purely public charity);
- **Other State and Local Taxes:** including MinnesotaCare Tax, Insurance Premiums Tax, Withholding Taxes (including worker classification), Tobacco Products Tax, and Minneapolis Entertainment Tax;
- **State Individual Income Tax:** including audits and appeals involving residency changes, personal and officer liability, criminal tax matters, section 469 passive/non-passive income and losses, and section 183 hobby losses.

Masha serves clients from a variety of industries, including retail, product distribution, manufacturing, financial services, insurance, aerospace, computer software, energy, healthcare, telecommunications, aerospace/automotive, hotel, cooperatives, restaurants, and entertainment.

## Experience

### State Corporate Income & Franchise Taxes

- Represent an air carrier in an income tax dispute before the Minnesota Tax Court in which the court held that the Minnesota Minimum Fee's inclusion of Minnesota sales or receipts for airlines is preempted by the federal Anti-Head Tax Act, 49 U.S.C. § 40116, which prohibits states from taxing the gross receipts of airlines.
- Represent several large manufacturers before the Minnesota Department of Revenue and the Minnesota Tax Court in Public Law 86-272 disputes.
- Represented a publicly traded manufacturer in a corporate franchise tax dispute before the Minnesota Tax Court regarding whether a manufacturing entity was unitary with a related financial services entity, whether one of the related entities had nexus with Minnesota, and regarding unconstitutional distortion resulting from the state's assessment and alternative apportionment.
- Represent a multi-tiered pass-through entity in a dispute before the Minnesota Department of Revenue regarding whether related lower-tiered partnerships that were controlled by an unrelated third party were unitary with the parent holding company.
- Represented a food processing company before the Minnesota Tax Court in a corporate franchise tax dispute. At issue was how to source the client's "bill and hold" sales to its customer for sales factor purposes when title to the goods transferred to the customer while the products were in Minnesota, but the customer did not physically receive the goods in Minnesota.

### Sales & Use Tax

- Represented a large retailer (Fortune 50) before the Minnesota Department of Revenue and the Minnesota Tax Court in a dispute relating to whether software purchased by the retailer and loaded or used at the retailer's qualified data center was exempt from Minnesota sales and use tax.
- Represented a marketplace provider before the Minnesota Tax Court in a sales-and-use tax dispute regarding whether a marketplace was responsible for sales and use tax collection for periods before the effective date of Minnesota's marketplace provisions.
- Represented Ticketmaster in a sales tax matter before the Minnesota Tax Court. Following trial, the court held that Ticketmaster's convenience charges and processing fees are not subject to the Minneapolis Entertainment Tax.

- Represented a telecommunications provider (Fortune 100) in a sales-and-use tax dispute relating to sourcing of telephone calls as well as the taxability of free phones given away with purchases of services.
- Represented a distributor of medical imaging equipment and x-ray consumables in a sales tax matter before the Minnesota Tax Court. Following trial, the court held that discounts/credits received by the distributor from manufacturers in exchange for honoring pricing agreements between the manufacturers and their customers are not part of the gross receipts from the retail sale and as such are not subject to sales tax.
- Represented 16 electrical cooperatives in Minnesota sales tax refund appeals before the Minnesota Tax Court and Minnesota Supreme Court relating to determining the correct sales price of electricity sold by the cooperatives and addressing whether the state's assessments of refunds previously issued were barred by the erroneous refund statute of limitations.
- Represented an emerging retailer in multistate sales tax disputes regarding nexus and several *qui tam*.

### Property Tax

- Represented a hospital district in a property tax exemption matter before the Minnesota Supreme Court and Minnesota Tax Court, in which the Minnesota Supreme Court affirmed the Minnesota Tax Court's opinion that medical clinics owned and operated by the District were exempt from property tax because they were operated to improve and run the hospital—they helped attract physicians and patients, improved the hospital's overall operations and service delivery, increased patient follow-up, provided physical space for use by other Hospital departments.
- Represented a pipeline in a series of personal property tax appeals before the Minnesota Tax Court.

### Federal & International Tax

- Represent individuals in audits by the IRS's Global High Net Worth team.
- Represent clients before the IRS in audits and appeals relating to Foreign Bank Account Reporting (FBAR), foreign pension plans (including superannuation funds), foreign trusts, ownership of non-U.S. entities (including Passive Foreign Investment Companies—PFICs) and other unreported offshore assets and income.
- Represented a client in a built-in-gains tax matter before the U.S. Tax Court.
- Represented clients in a transferee liability matter before the U.S. Tax Court.
- Assist individuals and companies in becoming compliant with their U.S. tax and reporting obligations through the IRS's 2009, 2011, 2012 and 2014 Offshore Voluntary Disclosure Programs (OVDP and OVDP), Streamline Programs (SDOP and SFOP) and Delinquent Filing Procedures.

### Individual Income Tax

- Represented an individual before the Minnesota Tax Court in a residency dispute in which, following a trial, the Minnesota Tax Court held that the taxpayer was a domiciliary of Florida and not Minnesota, even though his wife remained a Minnesota resident.
- Assist clients with planning and executing residency changes from Minnesota to other states.

### Other Tax Types

- Represent clients in MinnesotaCare Tax audits and appeal before the Minnesota Department of Revenue and the Minnesota Tax Court.
- Regularly represent companies in worker classification audits and appeals before the Minnesota Department of Revenue and the IRS.

## Credentials

### Education

- University of Minnesota Law School, J.D., 2007, *magna cum laude*
- Macalester College, B.A., 2004, *magna cum laude*

### Admissions

- Minnesota, 2007
- Wisconsin, 2016
- U.S. District Court for the District of Minnesota, 2007
- U.S. Tax Court, 2012

### Languages

- Russian

## Recognition

- Top Women in Law Honoree, *Minnesota Lawyer*, 2023
- Women in Business Honoree, Individual Recognition, *Minneapolis/St. Paul Business Journal*, 2022
- Friend of the Profession Award, Minnesota Society of CPAs, 2021
- Jack Carlson Memorial Distinguished Service Award, Minnesota State Bar Association, 2020



- Attorney of the Year, Individual Recognition, *Minnesota Lawyer*, 2020
- North Star Lawyer, Minnesota State Bar Association, 2014
- Future Star, *Benchmark Litigation*, 2009
- Order of the Coif

## Civic & Professional

### Professional Activities

- Jewish Family Service of St. Paul, Board of Directors Member, 2023
- American College of Tax Counsel, Fellow, 2023
- Institute for Professionals in Taxation, Twin Cities Local Luncheon Group Chair
- American Bar Association, State and Local Tax Executive Committee Member
- Minnesota Center for Fiscal Excellence, Executive Committee Member
- Minnesota State Bar Association, Tax Section Council Member, 2012-present, Tax Section Council Chair, 2015-2016
- Hennepin County Bar Association
- *Minnesota Law Review*, Managing Editor, 2006-2007; Staff Member, 2005-2006

### Community

- Lakewinds Natural Foods Cooperative, Board Member and Board Secretary, 2011-2013

## News

Firm News | 09.27.2024

Fredrikson Builds on Strong Leadership Team, Looks Toward the Future

Firm News | 09.07.2023

Masha Yevzelman Selected as an Honoree for the Minnesota Lawyer Top Women in Law Awards

Firm News | 06.26.2023

Fredrikson Shareholder Masha Yevzelman Appointed to Jewish Family Service of St. Paul Board of Directors

Firm News | 03.02.2023

Attorney Masha Yevzelman Elected Fellow of the American College of Tax Counsel

Firm News | 03.15.2022

Masha Yevzelman Named a 2022 Women in Business Honoree

Firm News | 12.18.2020

Attorney Masha Yevzelman Honored By Minnesota State Bar Association Tax Law Section

Firm News | 12.17.2020

Minnesota Lawyer Names Five Fredrikson Attorneys 2020 “Attorneys of the Year”

Firm News | 06.04.2015

Fredrikson Attorneys Recognized as 2014 North Star Lawyers

Firm News | 09.02.2014

Fredrikson & Byron Announces New Shareholders

## **Speaking Engagements**

Event | 05.22.2025

Let's Talk About Tax — An Annual Sampler 2025

Event | 05.15.2024

Let's Talk About Tax—An Annual Sampler 2024

Event | 05.17.2023

Let's Talk About Tax—An Annual Sampler

Event | 05.25.2022

Let's Talk About Tax—An Annual Sampler

Event | 11.04.2021

Revisiting the “Three-Legged Stool”: Is Good Tax Policy Dead?

Event | 06.10.2021

State Tax: Multistate Legislative Session Review

Event | 04.29.2021

FBAR Controversies Continue: Foreign Account Reporting, Compliance Requirements, and Litigation Update

Event | 03.18.2021

Conservation Easement Donations: Great for the Environment, Thorny for Taxpayers

Event | 11.12.2020

Leaving Town? Top 10 Minnesota Residency Myths Debunked

Event | 09.15.2020

Looking to Sell? Pre-Sale Considerations and Strategies to Avoid State Tax Pitfalls

Event | 07.27.2020

How COVID-19 Is Forcing States and Taxpayers to Re-Sweep the Minefield

Event | 04.30.2020

SALT Controversy Strategies from Audits through Litigation

## **Legal Updates**

Legal Update | 12.05.2022

Independent Contractors versus Employees – Worker Classification for Tax and Employment Purposes

Legal Update | 11.17.2020

Updated Minnesota Qualified Data Center Guidance: Distributed Software and Documentation

Legal Update | 04.22.2020

Minnesota Among First States to Ease Nexus Application for COVID-19 Telecommuters

Legal Update | 03.21.2020

Tax Filing Season Impacted by COVID-19

Legal Update | 09.10.2018

Offshore Voluntary Disclosure Program to End September 28, 2018

Legal Update | 06.22.2018

Nexus in a Post-Wayfair World

Legal Update | 09.01.2017

Minnesota Expands Definition of “Financial Institution” for Tax Purposes

Legal Update | 06.01.2017

Changing Residency: Keeping a Minnesota Bank Account and Financial Adviser No Longer Matters!

Legal Update | 05.31.2017

Residency Legislative Alert: Location of Attorney, CPA, Financial Adviser or Bank Account May No Longer Be Considered in Domicile Determinations

Legal Update | 12.01.2016

Banks Dispute Minnesota’s State Taxes

Legal Update | 02.01.2011

Reporting Foreign Financial Accounts: IRS Announces New Voluntary Disclosure Program

## Publications & Presentations

Speaker, *Nexus/Schmexus: I'm an Employer Just Letting My Employees Work Remotely. Why Are They Trying to Tax Me? Can They Do That?*, Minnesota CLE 2022 Tax Institute, December 12, 2022

Speaker, *What to Know About Worker Classification – Independent Contractor vs Employee*, Minnesota CLE 2022 Tax Institute, December 12, 2022

Speaker, *Income Tax Nexus After Wayfair*, Minnesota CPA Tax Conference, November 15, 2022

Speaker, *Guide to Surviving Residency Audits*, Minnesota CPA Tax Conference, November 14, 2022

Speaker, *Top 10 Cases – Income Tax*, Council on State Taxation Annual Meeting, October 6, 2022

Speaker, *Discussion of State Tax Cases, Issues, and Policy Matters to Watch*, Council on State Taxation Minneapolis Regional Meeting, September 22, 2022

Co-Presenter with Kyle Brehm, *Sourcing for Sales and Income Tax: Trends, Similarities, and Differences*, Council on State Taxation Mid-West Regional State Tax Seminar, September 22, 2022

Speaker, *The Sales Price Shakedown: Discounts, Bundling, and Services Necessary to Complete the Sale*, Institute for Professionals in Taxation Annual Conference, June 26-29, 2022

Speaker, *Residency for Estates*, Minnesota CPA Estate & Personal Financial Planning Conference, June 20, 2022

Speaker, *Nexus and Tax Implications of Employees in Multiple States*, Minnesota CPA Management and Business Advisers Conference, June 13, 2022

Co-Presenter, *The Great Migration: State and Local Tax Implications of Interstate Migration*, American Bar Association Tax Section, May 13, 2022

Co-Presenter, *Should I Let My Employees Work Remotely? State Income, Sales and Withholding Tax Nexus in a Post- Pandemic World*, Associated Corporate Counsel (ACC) Minnesota, March 30, 2022

Co-Presenter, *Developments in Property Tax Exemptions*, Minnesota CLE 2021 Property Tax Institute, February 28, 2022

Co-Presenter, *Residency/Remote Workers: Tax Updates on Residency and Considerations with Remote Workers*, Minnesota CLE 2021 Tax Institute, December 14, 2021

Speaker, *SALT Nexus Update*, Minnesota CPA Tax Conference, November 10, 2021

Speaker, *Residency Changes Revisited*, Minnesota CPA Tax Conference, November 9, 2021

Speaker, *Minnesota Tax Exemptions for Religious Institutions*, Minnesota CLE, August 2021

Speaker, *SALT Nexus Update: Compliance Challenges and Triumphs*, Minnesota CPA Management and Business Advisers Conference, June 22, 2021

Co-Presenter, *State Tax: Multistate Legislative Session Review*, Fredrikson & Byron and COST Webinar, June 10, 2021

Co-Presenter, *FBAR Controversies Continue: Foreign Account Reporting, Compliance Requirements, and Litigation Update*, Fredrikson & Byron Webinar, April 29, 2021

Co-Presenter, *Conservation Easement Donations: Great for the Environment, Thorny for Taxpayers*, Fredrikson & Byron Webinar, March 18, 2021

"Minnesota Data Center Exemption: DOR's Revised Guidance Shows Progress," *Tax Notes State*, December 14, 2020

Co-Presenter, *Leaving Town? Top 10 Minnesota Residency Myths Debunked*, Fredrikson & Byron Webinar, November 12, 2020

Co-Presenter, *Looking to Sell? Pre-Sale Considerations and Strategies to Avoid State Tax Pitfalls*, Fredrikson & Byron Webinar, October 8, 2020

Co-Presenter, *How COVID-19 Is Forcing States and Taxpayers to Re-Sweep the Minefield*, Fredrikson & Byron Webinar, August 3, 2020

Co-Presenter, *SALT Controversy Strategies from Audits through Litigation*, The State Tax Webinar Series, hosted by Fredrikson & Byron and Minnesota Society of CPAs, April 30, 2020

## Blog Posts

Let's Talk About Tax | 06.21.2024

So, We Now Know *Moore* Than We Did Before...

Let's Talk About Tax | 07.27.2023

What? *Another* Supreme Court Tax Case? Yup, but you really ought to watch THIS one...

Let's Talk About Tax | 10.26.2022

Professor Moriarty Is Going to Make an Appearance at the U.S. Supreme Court

Let's Talk About Tax | 06.09.2022

Minnesota Ends COVID-19 Nexus Relief

Let's Talk About Tax | 12.03.2021

As Sherlock Holmes Would Say, "The Game's Afoot": A Possible SCOTUS Tax Case?

Let's Talk About Tax | 11.11.2021

Down the Rabbit Hole: Should Companies Let Employees Work from Other States?

Let's Talk About Tax | 08.12.2021

MTC "Cookie Monster" Seeks to Take a Huge Bite Out of Pub. L. 86-272

Let's Talk About Tax | 06.03.2021

If I Spend Six Months and a Day in Another State, Can I Save Minnesota State Income Tax?