



## Janette Lohman

Partner

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### PRACTICES

- State and Local Taxation
- Expansion/Relocation Tax Credits and Incentives

### EDUCATION

- Washington University School of Law, LL.M. in Taxation, 1985
- Saint Louis University School of Business and Administration, M.B.A., 1982
- Saint Louis University School of Law, J.D., 1981
- William Jewell College, B.A., Political Science, with Honors, summa cum laude, 1977

### ADMISSIONS

- Missouri
- US Supreme Ct

### AFFILIATIONS

- American Bar Association, Executive Committee, Taxation Section's State and Local Tax Committee, Liaison to the IPT
- American Institute of Certified Public Accountants
- Associated Industries of Missouri, Tax Committee
- Bar Association of Metropolitan St. Louis, Chairman, Economic Development Committee, 1999-2002
- Institute of Professionals in Taxation, Board of Governors, 2008-2011, 2017-Present; Second Vice President 2017-Present, Chairman, IPT Income Tax Education Committee, 2006-2011, Co-Chair, ABA/IPT

Janette has over 30 years of experience practicing in all areas of state and local taxation, including representing clients before state and local taxing authorities in corporate and personal income, sales/use, ad valorem and municipal tax and license fee controversies; preparing sophisticated multi-state tax planning for all tax types and planning for and negotiating expansion/relocation incentives for corporate capital expansions, mergers and acquisitions.

Her recent experience includes the following:

#### Tax Audits and Controversies:

- Co-chaired complicated state tax cases before administrative and judicial tribunals and obtained for clients refunds or tax reductions ranging from hundreds of thousands of dollars to millions of dollars; sales and use tax exemptions and other forms of tax relief
- Resolved numerous Missouri real property appeals involving valuation and exemption issues without the need for trial
- Drafted and assisted in the enactment of new legislation that provided new sales tax exemptions and beneficial property tax assessment depreciation tables
- Assisted numerous large and small companies in negotiating and implementing voluntary disclosure agreements with various state and local taxing authorities, including multiple state disclosures through the Multistate Tax Commission's VDA program
- Negotiated amnesty agreements for qualifying taxpayers in Missouri, Illinois and California
- Obtained favorable private letter ruling requests for clients involving various state and local tax issues in Colorado, Iowa, Kansas and Missouri
- Assisted numerous taxpayers in successfully resolving audits without the need for trial in Arkansas, California, Florida,

- Advanced Income Tax Seminar, 2006-2017, Planning Committee, IPT Income Tax Symposium, 2006, Planning Committee, IPT Annual Meeting, 2009-2011, Awards Committee, 2009-2015, Sponsored Research Committee, 2015-Present
- Journal of Multistate Taxation and Incentives, Editorial Board
  - Missouri Bar Association, Vice Chairman, Taxation Committee, 2007-2011
  - Missouri Chamber of Commerce and Industry, Tax Council
  - Missouri Society of Certified Public Accountants, Taxation Committee
  - Mound City Bar Association
  - National Multistate Tax Symposium, Advisory Board, 2008 - Present
  - St. Louis Women Lawyers Association
  - State Tax Notes, Advisory Board Member, 2017-Present
  - Missouri Society of Certified Public Accountants, 1982-Present
  - Institute for Professionals in Taxation (Sales/Use Tax), Certified Member, 2005-Present, C.C.I.P., 2014-Present
  - Paul Hartman State & Local Tax Forum, 2003-Present
- Illinois, Missouri, Ohio and Texas
- Assisted in pre-audit planning and reverse audit strategies for large manufacturing companies
  - Drafted tax opinions to support FIN 48 compliance
- Tax Credits and Incentives:**
- Purchased and sold hundreds of millions of dollars of state income tax credits on behalf of national banks and financial institutions, including Missouri historic, remediation, new markets tax credits, affordable housing and low-income housing credits, and various state tax credit programs in Georgia, Idaho, Illinois, Indiana, Iowa, Massachusetts, Oregon and Utah
  - Negotiated and helped implement Missouri Chapter 100 bond financing tax abatements, including a \$300 million energy peaking plant and a \$325 million cement manufacturing facility
  - Negotiated and helped implement tax incentives deals with state and local governments related to plant expansions in Missouri, Illinois, Kansas, and Texas
  - Drafted and helped enact legislation related to new and existing tax credit programs
- Instruction**
- Adjunct Professor of Law, Saint Louis University School of Law, 1998-Present
  - Adjunct Professor of Law, Washington University in St. Louis School of Law, LL.M. Taxation Program, 1989-1992
- Recognitions**
- Named Lawyer of the Year for Litigation & Controversy-Tax in St. Louis by Best Lawyers, 2013, 2020 (by BL Rankings)
  - Listed in The Best Lawyers in America, 2005-2024 (by BL Rankings)
  - Listed in Missouri & Kansas Super Lawyers, 2005-2021 (by Thomson Reuters)
    - Top 50 in St. Louis, 2012
    - Top 100 in Missouri & Kansas, 2010
  - American Bar Foundation
    - Fellow of the Foundation, 2013
  - American College of Tax Counsel, 2012
  - Arts Leadership Award
    - Missouri Arts Council State-wide Award, 2009
  - Distinguished Service Award
    - Institute for Professionals in Taxation, 2008
  - Past President's Award
    - Missouri Citizens for the Arts, 2008

## EMPLOYMENT

- Thompson Coburn LLP Partner, 2003-Present
- Blackwell Sanders Peper Martin LLP Partner, 1998-2003
- Missouri Department of Revenue Director of Revenue, 1993-1997
- McDonnell Douglas Corporation Director of Tax Planning, 1992-1993 Assistant General Counsel, 1992-1993 Corporate Counsel, 1989-1992 Senior Corporate Attorney – Taxes, 1987-1989
- Touche Ross & Co. Senior Tax Manager, 1986-1987 Tax Manager, 1985-1986 Staff Associate/Intern, 1979-1982
- Emerson Electric Corporation Senior Tax Attorney, Research and Planning, 1983-1985 Tax Attorney, U.S. Planning, 1982-1983

## COMMUNITY

- St. Louis Forum, Member, 2000-Present
- Volunteer Lawyers and Accountants for the Arts, Board Member, 2007-2010
- Missouri Citizens for the Arts, Vice President, 2008-2011, Member, 1998-2011, President, 2005-2008, Co-Chair: "A Taste of the Finer Things" Bi-Annual Wine Tasting and Silent Auction, 2003; 2005 and 2007

- MSCPA Women to Watch Award, 2007
- Faculty Excellence Award – Saint Louis University, 2006
- Eight Missouri Governor's Awards for Quality and Productivity – awarded to the Missouri Department of Revenue, 1994-1997
- William Jewell College Alumna Citation for Achievement, 1995
- McDonnell Douglas Aerospace Leadership Award, 1993
- Touche Ross St. Louis Office Award for Teamwork and Leadership, 1986

## Presentations

- "The Nightmare of State Expenditure Reports Being Used to 'Find' Revenue and Tips on Using Credits and Incentives" Co-Panelist, COST 2018 Sales Tax Conference, New Orleans, Louisiana February 27, 2018
- "Indirect Taxes - Hot Topics in the Digital Economy" Co-Panelist, NMTS, Orlando, Florida February 9, 2018
- "Working with In-House Folks" Co-Panelist, 2018 ISA Winter National, Co-Panelist, Las Vegas, Nevada January 19, 2018
- "Refund Roadblocks and How to Jump Them" Co-Panelist, 24th Annual Paul J. Hartman SALT Forum, Nashville, Tennessee November 6, 2017
- "Wheel of Misfortune - Ethics in the Credits and Incentives Environment" Co-Panelist, 2018 IPT Credits and Incentives Symposium, Chicago, Illinois October 25, 2017
- "Cutting Edge Disputes over the Boundaries of the Manufacturing Exemption" Co-Panelist, 2017 IPT 2017 Sales Tax Symposium, San Antonio, Texas September 19, 2017
- "National State Tax Cases and Issues" Co-Panelist, 2017 COST Mid-West Regional State Tax Seminar, St. Louis, Missouri August 10, 2017
- "Special Report on Missouri Taxes – Issues & Opportunities" Co-Panelist, 2017 COST Mid-West Regional State Tax Seminar, St. Louis, Missouri August 10, 2017
- "State Tax Policy Update, Including State Tax Implications of Proposed Federal Tax Reform" Co-Panelist, 2017 COST Mid-West Regional State Tax Seminar, St. Louis, Missouri August 10, 2017
- "Ethical Considerations When Interacting with Auditors" Co-Panelist, New York University Summer Institute in Taxation, New York City, New York July 10, 2017
- "Sales and Use Tax Update for Utilities and Power" Co-Panelist, Ameren State Tax Roundtable for Utilities & Power, co-panelist, St. Louis, Missouri May 17, 2017
- "The Definitive Yearly Sales and Use Tax Guide" Co-Panelist, ABA/IPT Advanced Sales Tax Symposium, New Orleans, Louisiana March 21,

2017

- "Accounting for State Indirect and Other Transaction-Based Taxes" Co-Panelist, NMTS, Orlando, Florida February 3, 2017

**Publications**

- ABA Multijurisdictional Admission to Practice Guide (Missouri Chapter to be published in 2018), co-authored with Matthew J. Landwehr February 2018
- "A Visit from St. Nicholas (with my most profound apologies, posthumously, to Clement Clarke Moore) *Article, State Tax Notes* December 16, 2017
- "Corporate Income Tax Apportionment Issues May Disappear" *Article, State Tax Notes* January 2, 2017
- "Sins of the States" *State Tax Notes* July 3, 2018
- "How Federal Tax Reform Will Affect State Taxation *Article, State Tax Notes* March 2017
- "No Action Re Quill in the Foreseeable Future" *Article, State Tax Notes* January 2, 2017