



I leverage experience and relationships to resolve my clients' difficult tax and other business problems through creative advocacy, settlement, litigation, or legislation.

overview

Matt Landwehr, chair of the firm's [Tax Controversy practice group](#), is an experienced state and local tax ("SALT") trial attorney who focuses his litigation and appellate practice on representing corporate taxpayers in state income, sales/use, property, and other tax controversies before Missouri and Illinois taxing authorities.

Throughout his 20+ year legal career, Matt has navigated every aspect of the SALT controversy process – from pre-audit tax planning, through audits and assessments, and, if necessary, to trial, having successfully represented clients in numerous large assessment and refund claim controversies.

Matt is skilled at spotting and resolving complex and controversial tax issues and applies his political capital and keen awareness of what levers to pull or press not only to successfully resolve problems but also to create more permanent and industry-wide change in state tax law. His practice has entailed drafting legislation to clarify exemptions and exclusions, testifying before the Missouri General Assembly on behalf of his clients and industry associations and meeting with state and local taxing authorities to help explain the issues.

Matt also handles a wide range of general business and financial services matters for his clients, including litigating disputes involving commercial contracts, real estate, fraud, non-competes, officer fiduciary duties, and company dissolution and accounting. He also serves as an "informal" general counsel for several clients, learning their business and assisting with everything from contract review to serving as a point person should they require assistance in other practice areas.

Matt has handled administrative SALT litigation before the Missouri Administrative Hearing Commission, Missouri State Tax Commission, Illinois Independent Tax Tribunal, Illinois Informal Conference Board, and other state and local administrative tribunals and agencies. He has also tried cases in the state and federal trial courts in Missouri and Illinois and handled appeals before the Supreme Court of Missouri, Illinois Supreme Court, the Missouri and Illinois Courts of Appeal and the U.S. Courts of Appeal for the Seventh and Eighth Circuits. Matt is a former law clerk to the Honorable Duane Benton, then Chief Justice of the Supreme Court of Missouri (Benton is also a

Matt

Matt J. Landwehr
Partner

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St. Louis
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MY SERVICES

Tax Controversy
Tax
Business Litigation
Financial Services
Appellate

EDUCATION

University of Missouri School of Law, J.D.
Missouri Law Review
University of Missouri, B.A.

ADMISSIONS

Missouri
Illinois
Supreme Court Missouri
Supreme Court Illinois
The Supreme Court of the United States
U.S. Court of Appeals 8th Circuit
U.S. Court of Appeals 7th Circuit
U.S. District Court Eastern District Missouri
U.S. District Court Western District Missouri
U.S. District Court Northern District Illinois
U.S. District Court Southern District Illinois

former Missouri Director of Revenue now serving as Circuit Judge of the U.S. Court of Appeals for the Eighth Circuit).

affiliations

Professional

- Associated Industries of Missouri Board of Directors, Executive Committee
- American College of Tax Counsel Fellow
- American Bar Association (ABA)/Institute for Professionals In Taxation (IPT) Advanced State Income Tax Seminar Planning Committee Chair
- IPT St. Louis Local Luncheon Group, Chair
- American Bar Association (ABA), Section of Taxation, Committee on State and Local Tax, Executive Committee
- National Association of State Bar Tax Sections (NASBTS), Executive Committee
- Missouri Bar Taxation Law Committee, Vice Chair
- Independent SALT Alliance

Community

- Towers of Excellence Charitable Organization, Board of Directors

recognitions

- Listed in The Best Lawyers in America® (by BL Rankings), 2021-2025
- Institute of Professionals in Taxation (IPT), 2019 New Member Achievement Award
- Included in "Missouri & Kansas Super Lawyers" Rising Stars list, 2009 (by Thomson Reuters)

publications

- **"Escaping Ethical Trickery in the Cyber Web"**
State Tax Notes, October 28, 2019, pp. 311-314

presentations

- **"The State Wants Us to Disclose What?! Protecting Confidential Taxpayer Information in Audits and Controversies"**
Institute for Professionals in Taxation (IPT), 2022 Annual Conference, Salt Lake City, Utah, June 27, 2022
- **"Tax Dispute Resolution in the Virtual World"**
28th Annual Paul J. Hartman State and Local Tax Forum, Vanderbilt University Law School, Nashville, Tennessee, October 27, 2022
- **"The Remote Workforce and Taxes"**
National Association of State Bar Tax Sections (NASBTS), 42nd Annual Meeting, Nashville, Tennessee, October 21, 2021
- **"Missouri Property Tax Panel"**
Associated Industries of Missouri (AIM), 2021 Missouri Manufacturing, Tax & Business Conference (Virtual), October 19, 2021
- **"Ethics for Tax Professionals"**
Associated Industries of Missouri (AIM), 2021 Missouri Manufacturing, Tax & Business Conference (Virtual), October 18, 2021
- **"The Sales/Use Tax Refund Minefield: Better Watch Where You Step!"**
Institute for Professionals in Taxation (IPT), 2021 Sales Tax Symposium, Palm Springs, California, September 22, 2021
- **"Qualifying To Do Business In A State - How Does That Impact An Entity's Tax Status"**

Council on State Taxation (COST) 2021 State Income Tax Webinar (Virtual), April 27, 2021

- **"And I'll Huff, and I'll Puff, and I'll Blow Your [Argument] Down" Statutory Construction - The Foundation of a Persuasive Tax Argument"**
American Bar Association (ABA)/Institute for Professionals in Taxation (IPT)
Advance State Income Tax Seminar (Virtual), March 18, 2021
- **"Midwest Region—Missouri Update"**
Independent SALT Alliance (ISA), 2021 Winter Meeting (Virtual), January 19, 2021
- **"Rocky Roads and Pit Falls—Valuing Mines, Quarries, and Reserves for Property Tax Purposes"**
Institute for Professionals in Taxation (IPT), 2020 Property Tax Symposium (Virtual), November 12, 2020
- **"Ask the Experts (Tax Q&A) Panel"**
Associated Industries of Missouri (AIM), 2020 Missouri Tax, Manufacturing, and Business Conference (Virtual), October 21, 2020
- **"Missouri Property Tax Panel"**
Associated Industries of Missouri (AIM), 2020 Missouri Tax, Manufacturing, and Business Conference (Virtual), October 20, 2020
- **"Ethics for Tax Professionals"**
Associated Industries of Missouri (AIM), 2020 Missouri Tax, Manufacturing, and Business Conference (Virtual), October 19, 2020
- **"Lender Liability Issues in Loan Documentation, Administration, and Enforcement"**
Central Bancompany, Inc. (Virtual), June 4, 2020
- **"Southeastern Regional Roundtable - Missouri Update"**
Independent SALT Alliance (ISA), 2020 Winter Meeting, Orlando, Florida, January 21, 2020
- **"Legislative Solutions to Tax Problems"**
Independent SALT Alliance (ISA), 2020 Winter Meeting, Orlando, Florida, January 20, 2020
- **"Missouri Property Tax Panel"**
Associated Industries of Missouri (AIM), 2019 Missouri Tax, Manufacturing, and Business Conference, Columbia, Missouri, October 18, 2019
- **"Missouri's Manufacturing and Production Exemptions"**
Associated Industries of Missouri (AIM), 2019 Missouri Tax, Manufacturing, and Business Conference, Columbia, Missouri, October 17, 2019
- **"Ethics for SALT Professionals In The 'New' State Tax World"**
Associated Industries of Missouri (AIM), 2019 Missouri Tax, Manufacturing, and Business Conference, Columbia, Missouri, October 16, 2019
- **"Don't Get Caught in the Ethics Web - Maneuvering Around Tough Ethical Issues in a Technological World"**
Institute for Professionals in Taxation (IPT), 2019 Value Added Tax Symposium, San Antonio, Texas, September 25, 2019
- **"Tax Research Tips and Tricks"**
Institute for Professionals in Taxation (IPT), 2019 Sales Tax Symposium, San Antonio, Texas, September 25, 2019
- **"National Judicial Update & Discussion of Selected State Tax Issues, Cases, and Policy Trends"**
Council On State Taxation (COST), Midwest Regional State Tax Seminar, St. Louis, Missouri, August 21, 2019
- **"Expanding Opportunities For State and Local Collection Alternatives For Small Business Owners"**
American Bar Association (ABA), Section of Taxation, Washington, D.C., May 10, 2019
- **"Ethics in Action from Wayfair to Technology"**
American Bar Association (ABA), Institute for Professionals in Taxation (IPT), 2019

Advanced State Income and Sales/Use Tax Seminars, New Orleans, Louisiana,
March 12, 2019

- **"Midwest Regional Roundtable"**
Independent SALT Alliance (ISA), 2019 Winter Meeting, Phoenix, Arizona, January 21, 2019
- **"Missouri Property Tax Law: Know Your Rights"**
Missouri Limestone Producers Association (MLPA), 74th Annual Convention, Lake Ozark, Missouri, November 29, 2018
- **"Ethical Do's and Don'ts of Credits and Incentives Negotiations"**
Institute for Professionals In Taxation (IPT), 2018 Credits & Incentives Symposium, Orlando, Florida November 9, 2018
- **"Reviewing Key Ethical Issues Facing SALT Lawyers And How They Can Be Avoided And/Or Resolved"**
National Association of State Bar Tax Sections (NASBTS), 39th Annual Meeting, San Francisco, California, October 27, 2018
- **"Missouri Manufacturing/Production Exemption...What Do We Do Now?!"**
Associated Industries of Missouri (AIM), 2018 Missouri Tax, Manufacturing, and Business Conference, Columbia, Missouri, October 18, 2018
- **"Ethics in Action: Trick or Treat? How to Identify and Avoid Scary Conflicts of Interest and Other Ethical Dilemmas"**
Associated Industries of Missouri (AIM), 2018 Missouri Tax, Manufacturing, and Business Conference, Columbia, Missouri October 17, 2018
- **"What the June 2018 Supreme Court Ruling in Wayfair Means for Your Sales/Use Tax Obligations"**
Brown Smith Wallace Breakfast Meeting, St. Louis, Missouri October 9, 2018
- **"The Road Not Taken: Ethical Lessons for Tax Professionals"**
Institute for Professionals in Taxation (IPT), 2018 Sales Tax Symposium, Palm Springs, California October 2, 2018
- **"Current Developments in the Midwest States"**
Council On State Taxation (COST), Midwest Regional State Tax Seminar, St. Louis, Missouri June 13, 2018
- **"Discussion of State Tax Cases, Issues, and Policy Matters to Watch"**
Council On State Taxation (COST), Midwest Regional State Tax Seminar, St. Louis, Missouri June 13, 2018
- **"Witness Examination and Cross-Examination in Property Tax Appeals"**
International Association of Assessing Officers (IAAO), Preparation and Trial Seminar, Chapel Hill, North Carolina June 8, 2018
- **"Review of UCC, Reg. CC, and Issues Related to Check Collection"**
First Bank, St. Louis, Missouri June 7, 2018
- **"How To Recognize and When to Challenge Constitutional Issues in Ad Valorem Taxation"**
American Bar Association (ABA)/Institute for Professionals in Taxation (IPT)
Advanced Property Tax Seminar, New Orleans, Louisiana, March 22, 2018
- **"Traps for the Unwary When Preparing for Litigation"**
American Bar Association (ABA)/Institute for Professionals in Taxation (IPT)
Advanced Income Tax Seminar, New Orleans, Louisiana, March 20, 2018
- **"Top Ten Traps for the Unwary in State Tax Audits and Controversies"**
Associated Industries of Missouri (AIM), 2017 Missouri Manufacturing, Tax and Business Conference, Columbia, Missouri, October 19, 2017
- **"Ethics in Action: Trick or Treat?"**
Associated Industries of Missouri (AIM), 2017 Missouri Manufacturing, Tax and Business Conference, Columbia, Missouri, October 18, 2017
- **"The Road Not Taken: Ethical Lessons for Tax Professionals in an Age of Alternative Facts"**

Institute for Professionals in Taxation (IPT), Sales Tax Symposium, San Antonio, Texas, September 20, 2017

- **"Handling Tax Controversies to 'Win' "**
Council On State Taxation (COST), Midwest Regional State Tax Seminar, St. Louis, Missouri, August 10, 2017
- **"Lender Liability Issues in Loan Documentation, Administration, and Enforcement"**
Central Banccompany, Inc., Jefferson City, Missouri, June 23, 2017
- **"Recent National Developments in Sales and Use Tax Exemption for Utilities"**
State Tax Roundtable for Utilities & Power, Spring 2017 STARTUP Conference
Hosted by Ameren Corporation, St. Louis, Missouri, May 17, 2017
- **"Nuts & Bolts of State and Local Tax: Practicing Constitutional Law Every Day"**
American Bar Association (ABA), Section of Taxation, 2017 May Meeting, Washington, D.C., May 11, 2017
- **"Dealing with the Difficult Audit and Preparing for Appeal/Litigation in Court and in Appeals Court"**
American Bar Association (ABA); Institute for Professionals in Taxation (IPT)
Advanced Sales and Use Tax Seminar, New Orleans, Louisiana, March 22, 2017
- **"Nuts & Bolts of State and Local Tax: Practicing Constitutional Law Every Day"**
American Bar Ass'n (ABA), Section of Taxation, 2017 Midyear Meeting, Orlando, Florida, January 21, 2017
- **"Taking the Fright out of Ethics"**
Institute for Professionals in Taxation (IPT), St. Louis Luncheon Group Meeting, St. Louis, Missouri, October 25, 2016
- **"Traps for the Unwary in Audits, Appeals, and Litigation"**
Associated Industries of Missouri (AIM), 2016 Missouri Tax, Business and Manufacturing Conference, Columbia, Missouri, October 20, 2016
- **"Witness Examination and Cross-Examination in Real Property Tax Appeals"**
International Association of Assessing Officers (IAAO), Preparation and Trial Seminar, Chapel Hill, North Carolina, June 3, 2016
- **"Preparing A Case For Trial - What Do I Do?"**
American Bar Association (ABA)/Institute For Professionals In Taxation (IPT), Advanced Income Tax Seminar, New Orleans, Louisiana, February 29, 2016
- **"Recent State & Federal Banking Court Decisions"**
Missouri Bankers Association (MBA), 19th Annual Bank Legal Issues Conference, Columbia, Missouri, October 25 & 26, 2012
- **"Recent State & Federal Banking Court Decisions"**
Missouri Bankers Association (MBA), 18th Annual Bank Legal Issues Conference, Columbia, Missouri, October 27 & 28, 2011
- **"Ethical Advocacy in Federal Court"**
Fifth Annual Federal Practice Fundamentals Seminar, Thomas F. Eagleton United States Courthouse, October 8, 2009

in my free time

I enjoy spending my free time with my wife, Katie, and our three children shuttling them around to their various activities and coaching their basketball teams. I'm also a junior historian and an avid reader and collector of American history and law books.