18

McGrath | North

ATTORNEY

RESOLVING STATE TAX MATTERS

Nick Niemann, JD Matt Ottemann, JD, LLM















The Anatomy of Resolving State Tax Matters

Dear Business Leaders and Trusted Advisors:

State and Local Tax matters have a way of appearing at the most disruptive times—during expansions, financings, acquisitions, restructurings, or even after a routine filing. Whether the issue takes the form of an audit, an unexpected assessment, a refund opportunity, or a question about incentive eligibility, the stakes are high. You deserve a process that brings clarity, confidence, and control.

For decades, our Team has worked side-by-side with Business Leaders, CFOs, General Counsel, Tax Department professionals, and your outside Trusted Advisors across numerous industries to resolve State and Local Tax and Incentive matters in the most efficient and strategic way possible. We understand that State Tax and Incentive issues are rarely just "tax issues" or "incentive issues". They are business issues—impacting cash flow, operations, growth plans, competitive positioning, and sometimes the future of the Company itself.

This guide, **The Anatomy of Resolving State Tax Matters**, is designed to give you a clear view of how we approach these matters and why our process consistently delivers results. You will see how we analyze the issues, engage with the appropriate state and local officials, identify the most cost-effective solutions, and work collaboratively with your internal team and outside advisors to move the matter to a successful conclusion.

Every engagement is unique, but our objectives are constant:

- Protect your interests.
- Leverage every available opportunity.
- Reduce uncertainty and risk.
- Resolve matters with the least disruption to your business.

As you review the pages that follow, we hope you will see both how State and Local Tax and Incentive matters are resolved, but how much more effective the process becomes when it is guided by seasoned professionals who understand the law, the process, the relationships and the business realities you face.

We look forward to working with you and your Trusted Advisor Team to secure a successful, strategic resolution to your State and Local Tax and Incentive matters—now and in the future.

Sincerely,

Nick Niemann

McGrath | North

Nicholas K. Niemann, JD Partner, McGrath North Law Firm NNiemann@McGrathNorth.com www.McGrathNorth.com www.NebraskaStateTax.com 402-633-1489 Sincerely,

Matt Ottemann

Matthew Ottemann, JD, LLM Partner, McGrath North Law Firm MOttemann@McGrathNorth.com www.McGrathNorth.com www.NebraskaStateTax.com 402-633-9571

McGrath | North State and Local Tax and Incentives Resolution Protocol

This Protocol has been developed and used by us over the past couple decades based on the key factors for achieving the best results in State and Local Tax and Incentive audits and protests/ appeals.

Legal Representation. Attorneys are trained to cut to the root of the real issue and save the time, expense and potential harm of going down the wrong path. Determine both when an attorney's insight would be helpful and also when in the process the Nebraska Rules of Practice require a taxpayer to engage an attornev.

Engagement. Specify the scope of the engagement in the Engagement Letter - to be sure client goals are clear.

Determine Internal Team and External CPA. Successful results are best achieved by a Team. This Team should consist of the right members of a Company's Internal Team, as well as the Company's regular Legal Counsel, outside CPA, and a State & Local Tax & Incentives Attorney.

Begin With the End in Mind. Know where you want to end up before beginning - and determine the best path to get there.

Start With the Statute. Tax and incentive results are always dependent on the actual, very precise (or imprecise) words of the actual statute, which the Legislature chose to include or exclude. Results are not dependent upon the Department of Revenue's opinion of the statute or the Department's wish as to what the statute said or didn't say.

Determine and Understand the Critical Facts. Unsuccessful cases often get bogged down in facts that are not important or miss facts that are important. Determine the facts needed to win and the facts that actually exist.

towards the position in the case and reflect this in all of the discussions and analysis.

Determine Other Relevant Law. Determine what regulations and case law exist on point and how these impact the result or are distinguishable.

Understand the Department's Rationale. To effectively rebut the interpretation of the Department of Revenue, fully understand the rationale and analysis that led the Department to that interpretation - and precisely where the wrong view of the facts or the law led it astray.

View the Department's Rulings Properly. Generally, the department's revenue rulings are not binding on taxpayers. They don't constitute the law. They constitute the department's opinion (on which taxpayers can generally rely).

Follow the Rules of Statutory Construction. When disputing the Department's interpretation of a statute, knowing and applying the accepted rules of statutory construction is critical. A faulty statute interpretation usually violates one of these rules.

Statute of Limitations Review And Extension Strategy. Determine when to keep the statute of limitations open or let it expire.

Respect the History. Legislative history (such as from the Nebraska Legislature's process and debate) can often be a good source of knowledge regarding the right way to interpret an unclear statute. However, like all tools, legislative history has limitations, too. This history must be used properly.

<u>Protect the Attorney - Client Privilege</u>. Take care to ensure that the attorney-client privilege, when applicable, is not lost through any of the ways this can be lost. And know the difference between this and the CPA privilege.

Respect Company Time. Respect the investment of time by the Company personnel who are assisting in the defense.

Retain Records and Keep the Evidence Admissible. Facts can often be proven multiple ways. Care needs to be taken to ensure that evidence documenting a fact will be available and admissible at each stage, whether or not a formal Hearing is needed.

Legal Analysis. Be precise, thorough, and truthful in how the legal analysis is developed, written, and presented.

Professionalism. Be professional and respectful in all discussions with everyone involved in the case.

Convincing Testimony. Care should be taken to ensure the right people are available to testify-and that any witnesses can provide clear and convincing testimony. Whenever possible, someone with firsthand knowledge should be available.

Nontax Principles. Various legal principles that exist in tax and nontax areas of the law can often be applied and should always be considered.

Presumptions. Know what presumptions and burdens of proof apply.

Proper Attitude. Determine from the beginning the proper attitude Don't Forget the Experts. Expert testimony may be needed to prove certain key facts. Identify where experts may be needed and secure the right experts in that case.

> Play the "Devil's Advocate". Someone on the Tax Defense Team should always play the part of the contrarian-no matter how solid or weak your issue or case may seem. This helps uncover blind spots and helps ensure both the strengths and weaknesses of the issue or case are properly vetted and considered.

> **Be Visual.** Realize that not everyone perceives in the same way. Always determine and prepare the best one-page summary that visually demonstrates the case. A one-page visual is important at each stage.

> Respect Cost/Benefit. Always estimate the cost (in-house and outside) to achieve a win or favorable settlement-at each stage of the process. Comparing this to the amount at issue will allow for informed judgment about whether and how to advance or settle a position.

> Prevent Repeats. Look at what steps are needed to avoid a repeat of the same issue in future years.

> Other Unique Considerations. Determine what may be unique to the particular case and do what's needed to address it.

M|N



Nick Niemann, JD State & Local Tax & Incentives Attorney Partner, McGrath North Law Firm NNiemann@McGrathNorth.com www.McGrathNorth.com www.NebraskaStateTax.com www.NebraskaIncentives.com



Matt Ottemann, JD, LLM State & Local Tax & Incentives Attorney Partner, McGrath North Law Firm MOttemann@McGrathNorth.com www.McGrathNorth.com www.NebraskaStateTax.com www.NebraskaIncentives.com

The Anatomy of Resolving State Tax Matters

During The Audit or Refund Claim

Companies are seeing the value in a Tax Defense Team. So they are having us work with their in-house Tax Team and/or outside CPAs to have us review and vet potential tax issues and problem areas <u>before</u> the auditor is let into the door. This is so the best strategy can be determined up front. There is too much at stake. We want to help assure the fact issues and legal issues and positions are known and properly expressed from the get go.

We have developed the <u>State and Local Tax and Incentives Resolution Protocol</u> to help achieve the best results.

Some of the best practices during the Audit or Refund Claim phase are discussed next.

Behind The Scenes Involvement

<u>Problem</u>: Potential Audit issues can go off the track early on (often irretrievably) if facts are not correctly explained or the correct legal issue isn't spotted or dealt with properly.

What To Do: We are often engaged to work behind the scenes (during the Audit Phase) to add legal insights, perspective, and strategy to the Tax Defense Team (or to "ghost write" the proposed response to key issues). We are also able to help move the Audit (or Audit Supervisor) beyond spending time and resources in areas that are not being viewed correctly.

"Tenth Man Rule"

<u>Problem</u>: Both the taxpayer and Tax Defense Team can become unreasonably optimistic or pessimistic about an issue or case.

<u>What To Do</u>: We deploy the "Tenth Man Rule" (Before, During and After the Audit). The "Tenth Man Rule" (also known as the "Devil's Advocate") always has someone play the part of the contrarian - no matter how solid or weak your issue or case may seem. This helps uncover blind spots and helps assure both the strengths and weaknesses of the issue or case are properly vetted and considered.

Cost/Benefit

<u>Problem</u>: Each tax matter (usually) has a known benefit (during and after the audit cycle).

What To Do: Always estimate the cost (in-house and outside) to get to a win or favorable settlement - at each stage of the Audit and Appeal(s).

Sampling: Agree or Not?

<u>Problem</u>: The Department of Revenue typically requests that taxpayers enter into a Sampling Agreement, giving it authority to employ a sampling method.

What To Do: We often suggest proceeding with sampling without a signed Sampling Agreement (which can have the effect of keeping your options open).

Objecting To Document Requests

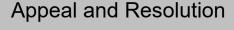
<u>Problem</u>: The Department of Revenue has broad authority to subpoena a company's records for the purpose of determining tax compliance.

What To Do: There are times to object to document requests that are not relevant to a tax issue, that request privileged communications, or that do not line up with an agreed upon sampling method. A letter from legal counsel can be used to back this up.

Preserving Privileged Communication

<u>Problem</u>: Privileged documents can lose protection if they have been provided by the taxpayer to an external third party or CPA.

What To Do: Taxpayers should ensure that they are not losing the privilege protection and are not providing privileged communications to the Department of Revenue.



The first step in the legal proceeding that is considered the Appeal of an Audit occurs when the "Petition for Redetermination" (often just called the "Protest") is filed in response to the "60 day" letter issued by the Department of Revenue after a Sales/Use or Income Tax Audit that has not been yet resolved

Depending on the tax matter, this can occur in other situations as well. This may be the Appeal of a property tax assessment or the Appeal of a Department of Revenue disagreement relating to an incentive matter.

In either case, this Petition (or Protest) is the initial official legal "pleading" in the case. It needs to carefully lay out the factual and legal grounds for the Appeal. It will impact the entire rest of the case, from the potential for settlement to the prospects for prevailing, should the case need to go on to Court

The filing of the Petition (or Protest) should not, however, be considered to be destined to end up in the Nebraska Courts.

Instead, in the usual Sales/Use or Income Tax Appeal, the case is assigned to a Department Attorney for us to work with. Both parties need to further develop the facts and the legal grounds and work towards possible Settlement.

If the case cannot be resolved in this "informal" process, then either party may request that the case be set up for a Formal Hearing with a Hearing Officer appointed by the Tax Commissioner.

The purpose of this Hearing is two-fold. First is to create the official "record" of the facts (in the form of documents and testimony). The second is for the Hearing Officer, after the case has been briefed, to reach a recommended decision for the Tax Commissioner.

If this does not result in the Taxpayer's favor, we can appeal the case to the Nebraska District Court.

The District Court will schedule a Hearing, which will be based on the "record" of facts established at the Department Hearing. The District Court will render a judgment (after being briefed) based on the Court's own view of the proper result. From there, either party may appeal.

Some further considerations are below.

Procedural Requirements

<u>Problem</u>: In any Nebraska tax dispute (whether on Appeal within the Department of Revenue or on to Court), certain procedural steps need to be taken in order to preserve the right to protest a tax assessment, file a refund claim, build the necessary factual record, and express and preserve all potential legal defenses.

What To Do: If a taxpayer wishes to protest an assessment, it must understand the procedural requirements associated with the desired filing, including the items that must be pled to constitute a valid Appeal.

Refund Claims

<u>Problem</u>: In Nebraska, the filing of a Refund Claim does not automatically entitle the taxpayer to an administrative hearing.

<u>What To Do</u>: If a taxpayer wishes to file a Refund Claim, we must lay out the proper facts and legal grounds in the Claim and determine whether to request a backup Hearing.







The Anatomy of Resolving State Tax Matters

Settlement Strategies

<u>Problem</u>: Successful settlements are not a matter of chance. You can't expect the Department to agree to a fair resolution, unless we have first presented a strong defense that the Department will recognize (as a matter of sound legal basis and litigation risk). So, while most of our cases settle, a number of steps must first be taken to lay in and position the proper groundwork for a successful settlement posture.

<u>What To Do</u>: To reach a favorable settlement, we must first demonstrate the strength of the taxpayer's factual and legal position and then move ahead with the speed, clarity and attitude consistent with a belief in that position.

Beyond the Statutes

<u>Problem</u>: A winning tax defense position at all 3 stages (Before, During and After the Audit) needs to recognize (and potentially defend against) a variety of overriding tax law principles which extend beyond the wording of the statute, regulation or ruling.

What To Do: Legal "common law" doctrines, such as Substance Over Form, Step Transaction, Economic Substance, Sham Transaction and Business Purpose, need to be understood (and planned for) at the time of the transaction and deployed or defended against in the Audit or Appeal.

Rules Of The Game

<u>Problem</u>: Just as in any ongoing competition, the rules of the game must be known, understood and deployed, when appropriate, to your advantage. These may include, for example, Rules of Evidence, Protection of Privileges, Burden of Persuasion, Rules of Construction, Taxpayer Rights, Due Process, Assessment Standards, Equitable Recoupment, Nexus and Burden of Proof.

What To Do: Determine up front which of these game rules will come into play in your case. These can make the difference between a win, a loss or a great settlement.

The Science Behind It

<u>Problem</u>: Ultimately a tax matter is resolved by convincing the person reading your analysis of the soundness of your view. You can't do this unless the reader understands your view (and in the case of tax matters, this means multiple readers, potentially from the auditor, to the supervisor, to the legal staff, to the settlement committee, to the Tax Commissioner, to the Hearing Officer and to the Court).

<u>What To Do</u>: Like it or not, people learn and understand in 4 different ways: Visual, Auditory, Reflective and Kinesthetic (known as VARK). A winning tax defense approach needs to deploy the best ways to reach and convince all 4 learning styles.

Unauthorized Practice of Law

Problem: The unauthorized practice of law by non-lawyers is an issue being taken seriously by State Bar Associations nationwide, as well as applicable judicial officials. In Nebraska, non-lawyers cannot take any action in a Nebraska tax defense that requires "the knowledge, judgment, or skill of a lawyer." NDR Reg. 33-008 and Neb. Sup. Court Rule 3-1003. This is the situation in many Tax Audits as well as Appeals (i.e. protests) of tax assessments. really hit home recently when we were asked by a multistate company (headquartered outside Nebraska) to review a lengthy (essentially a Legal Brief) that had been sent to the Department of Revenue with little positive effect. This "Brief" had been prepared by an outside non-lawyer and was very official looking, being filled with over 30+ legal citations and a lot of legal discussion. The problem was that the non-lawyer had missed the critical issue and hadn't marshalled the critical facts needed to make the case. Just as in other professions, these rules are in place to protect persons from those who try to deploy professional expertise and insights they don't have (or may not be aware of). We urge caution by non-lawyers and companies alike.

<u>What To Do</u>: If your company, or a client, receives an Audit notice or tax assessment, a State Tax Attorney should be engaged upon receipt so that critical potential issues and a thoughtful game plan can be determined up front.





Nebraska Incentives Critical Legal Criteria



As in business operations and in overall site development, Business Expansion Incentive results are best achieved when the Critical Legal Criteria for your Project are identified and addressed up front.

☑ We should check into these criteria

Application Issues and Project Design

- ☐ Which Program: Several Nebraska business expansion (tax and nontax) incentives are available. Before beginning an expansion, these should be reviewed to determine which may fit and be of overall value.
- □ **Project Entities**: The Company unitary group needs to meet the eligible entity statutory requirements.
- Qualified Business: The project must be proven to be for one or more "qualified business" activities.
- □ Project Activities Description: This needs to be carefully addressed to achieve eligibility and to address intended exclusions.
- ☐ Commitment: The Company needs to carefully decide or understand on the level of new employment and investment impacting the tier or level of benefits. This will impact the Company's maximum incentives and future options.
- Employees: Base year employee count and statutory compensation levels need to be understood up front.
- □ Coordinate With State & Local "Entitlements": Project parameters and timing need to be coordinated with state and local government approvals, site specific "entitlements" and other incentives.

Multiple Locations

- □ Locations: The scope of the project needs to be determined up front to optimize
- Multiple Sites: For multiple locations to qualify as one project, specific interdependence factors or certain geographic options must be determined up front.

Contract With State

□ Legal Contract: The State or local government will issue an incentive Agreement to the Company. This Agreement normally legally incorporates into the contract all of the wording in the Application (including in any preprinted form) and the Application addenda. So, the Application should be drafted and reviewed by legal counsel for legal considerations like all other contracts.

Claiming Benefits

☐ Filing Claims: Claims filed for incentives should include specific statutory legal grounds and include a backup Hearing request to preserve legal options that may be needed.

Qualified Property

- ☐ Eligible Property: Property must meet certain project use tests and be located at a project location.
- ☐ Relevant Dates: New property is normally eligible only if acquired after the Application date and before the end of the entitlement or performance period.
- □ Software As Eligible Asset: To constitute qualified property for Nebraska tax incentive purposes, the Company must have specific terms in its agreement with the software provider and must have received a nonexclusive license for use of the software.

Real Property Construction

□ Contract Terms: Certain contract requirements need to be met regarding the purchasing agent appointment, the general contractor certification, and specific language in the construction contract relating to tax obligations. This includes build-to-suit leases.

Incentive Optimizing

- ☐ Compliance: Specific, detailed documentation will need to be kept to obtain the available tax and nontax incentives.
- Equipment: Purchase and lease contracts should contain tax situs and payment provisions.

Statutory Limits

■ Prohibited Actions: Nebraska law restricts incentive benefits for certain transactions and activities (such as between affiliated companies), which need to be understood in advance

Resolving Issues

□ Project Issues: Special legal procedures and time limits apply for reporting and for challenging the Department of Revenue or the Department of Economic Development or local government.

Business Sale

□ Project Transfer: Specific requirements normally apply to transfer the project to a buyer while protecting seller.

Based on 35+ years of our Project involvement, the speed of the incentive approval and payment/refund process is much quicker when we work with the Project Team in advance to address these Critical Legal Criteria.

McGrath | North

Nick Niemann Profile



When a business succeeds, so do its employees, their families and the community. This fact has motivated Nick to work with McGrath North, community leaders, entrepreneurs and other professionals to build jobs and develop industry-leading companies.

This passion for helping businesses succeed led him to designing Nebraska's leading economic development programs and also participating in an international movement for innovating and creating new business models which impact business success and community growth.

State Tax, Incentive and Site Development Practice

As a Nebraska-based State & Local Tax & Incentives Attorney, Nick has been working for over 40 years with company executive, tax, legal and site development personnel from around the country.

He is called on by them to address Nebraska state and local tax and incentive planning strategies, site selection and development and Nebraska tax disputes (audits, claims, appeals and settlement).

Nick has been engaged by companies in many business sectors, including:

- Headquarters
- Consumer Product Manufacturing
- Industrial Manufacturing
- Business Services
- Food and Beverage
- Construction
- Consumer Services
- Data Centers
- Leasing
- Financial Services
- Retail
- Human Resources
- Franchise
- Security
- Professional
- Distribution Centers
- Technology Licensing
- Renewable Energy
- Transportation
- Data Processing
- Warehousing
- Telecommunications
- IT Development
- Health Care
- Agribusiness
- R & D
- Education
- Personal Services
- Insurance
- Banking
- Processing

He has led McGrath North teams responsible for the key aspects of site development and economic incentives in Nebraska, including site selection, site acquisition, site negotiation, regulatory and building approvals, project incentives and project entitlements.

State Tax, Incentive and Development Legislation

Nick has designed and drafted much of Nebraska's tax, tax incentive and site development legislation. He was the principal designer and drafter of the following Nebraska programs:

- LB 312 Nebraska Advantage Act (2005)
- LB 775 Employment and Investment Growth Act (1987)
- LB 829 Quality Jobs Act (1995)
- LB 775 Nebraska Employee Capital Gain Exclusion (1987)
- LB 830 Nebraska Redevelopment Act (1995)
- LB 620 Invest Nebraska Act (2001)
- LB 312 Nebraska Manufacturing Sales Tax Exemption (2005)

- LB 772 Single Factor Sales Corporate Income Tax Formula (1987)
- LB 427 Nebraska Job Training Fund (2005)
- LB 559 Corporate Income Tax Throwback Repeal (1995)
- LB 1063 Accelerated Depreciation Equipment Property Tax (1992)
- LB 219 CA Constitutional Amendment to fix the property tax equalization and exemption provisions (1992)

He was also a co-designer and co-drafter of various other tax and incentive legislation, such as the Imagine Nebraska Act, LB 1107 (2020), LB 895 (2008) which added Tier 6 to the Nebraska Advantage Act, LB 872 (2012) which adopted the market state apportionment rule for business services income, LB 343 (2007) which extended the capital gain exclusion to extraordinary dividends and LB 161 (2017) which extended the tax incentive benefit carry forward period for Tier 6 projects. He has also worked with Nebraska's business community and lobbyists to defend legislative attempts to repeal or reduce these programs.

The above incentive and development programs have created over 100,000 new jobs and \$45 billion of capital investment in over 1,000 business expansions throughout Nebraska.

Economic Development Studies

Nebraska's Governors and State Directors of Economic Development have consulted with Nick on economic development policy for over 3 decades. He has also authored a number of studies for the business community outlining strategies to improve Nebraska's business climate.

Peer Review Background

- "Lawyer of the Year" Best Lawyers in America (2019 and 2020 Omaha) Tax Law
- "Lawyer of the Year" Best Lawyers in America (2015 - Omaha) - Tax Litigation and Controversy
- "Best Lawyers in America" Tax Law; Tax Litigation & Controversy; Closely Held Companies and Family Businesses Law
- Martindale Peer Review Rating AV Preeminent (5.0 out of 5)
- Lifetime Fellow, Nebraska State Bar Foundation
- Chambers Ranked Band 1—Tax, Nebraska

State Tax Professional Speaker

- Great Plains Tax Institute Speaker, State Taxation and Economic Development (2002-2025)
- Council On State Taxation Speaker, State Taxation National Program
- Tax Executives Institute Speaker, State Taxation
- Nebraska Chamber of Commerce Speaker, State Tax and Economic Development
- Nebraska Society of CPAs Speaker, State Taxation and Economic Development
- Adjunct Professor, State Tax, Creighton University School of Law

Professional Background

- Attorney (Nebraska Bar 1981)
- Certified Public Accountant (CPA-Inactive Registrant)

Professional Organizations

- · Council on State Taxation (COST)
- Nebraska & American Bar Associations
- Nebraska Society & American Institute of CPAs
- Vistage International Trusted Advisor Board
- Omaha Chamber of Commerce Headquarters Target Advisory Board
- Nebraska Chamber of Commerce Tax Council
- Nebraska Chamber of Commerce Economic Development Council

Author

- Bloomberg BNA Corporate Income Tax Navigator (Nebraska Section)
- ABA Multijurisdictional Admission to Practice Requirements for State and Local Tax Lawyers (Nebraska Section)

Education

- Creighton University School of Law, J.D., Magna Cum Laude, 1981
- Creighton University College of Business, B.S.B.A, Summa Cum Laude, 1978

Contact Information

Nick Niemann
McGrath North Law Firm
nniemann@McGrathNorth.com
(402) 633-1489
www.McGrathNorth.com
www.NebraskaStateTax.com
www.NebraskaIncentives.com

McGrath | North

Matt Ottemann Profile



For clients facing current or anticipated tax audits, and in need of expert counsel for tax planning and assessment defense, Matt's experience and strategic solutions provide welcome relief.

He also helps clients head off potential problems at the pass, understanding and planning for the tax ramifications of significant business events.

Matt's analytical approach keeps his clients informed on how the law will, or could, affect their business decisions. Looking at situations with a business model analysis helps Matt spot potential pitfalls the client might have overlooked, and it helps keep the big picture intact – from transaction to transaction.

If a dispute should arise, Matt works with a client's tax professionals to provide superior representation and achieve the best possible results.

State and Local Tax and Incentive Practice

Matt specializes in taxation, including state and local taxation, state tax disputes and appeals, state business tax incentives, and site selection and planning.

He has represented clients of all sizes in both income, withholding, and sales tax assessments and claims before the Nebraska Department of Revenue.

In addition, Matt has an extensive background in state tax incentives, including the Nebraska Advantage Act and Iowa's and Missouri's incentive programs, and has advised clients of all sizes with their tax incentive applications and claims.

Professional Speaking

Matt has served as a speaker on a variety of state tax and incentive topics for the Nebraska Society of CPAs, the Nebraska Bar Association, and Lorman and NBI Seminars.

He has been selected as an adjunct faculty member to teach business students at Creighton University College of Business for several years. Matt has also served as an adjunct faculty member to law students at the Creighton University School of Law.

Member and Affiliations

Matt is admitted to practice before the United States District Court, District of Nebraska; the United States Tax Court; the United States Court of Federal Claims; the United States Court of Appeals, Eighth Circuit; and Nebraska's state courts.

Peer Review Background

- "Lawyer of the Year" Best Lawyers in America (2025 Omaha) Tax Law
- Chambers Ranked Band 1—Tax, Nebraska

Author

- LexisNexis Federal Tax Advisor
- LexisNexis Nebraska Practice Insights

State Tax Speaker

- Nebraska Society of CPAs
- Nebraska Bar Association
- Lorman and National Business Institute

Professional Background

- Attorney (Nebraska Bar 2006)
- Certified Public Accountant (CPA-Inactive Registrant)

Professional Organizations

- Omaha Bar Association
- Nebraska State Bar Associations
- American Bar Association, State and Local Taxes Committee
- Nebraska Society of CPAs
- Financial Planning Association

Education

- University of Alabama School of Law L.L.M. in Taxation, Magna Cum Laude & Valedictorian, 2010
- Creighton University School of Law, J.D., Summa Cum Laude, 2006
- Creighton University College of Business, B.S.B.A, Summa Cum Laude, 1999

Contact Information

Matt Ottemann
McGrath North Law Firm
mottemann@McGrathNorth.com
(402) 633-9571
www.McGrathNorth.com
www.NebraskaStateTax.com
www.NebraskaIncentives.com

McGrath North State and Local Tax and Incentives Defense Team Attorneys

State Incentives, Income and Sales Tax



Nick Niemann Phone: 402.633.1489 nniemann@mcgrathnorth.com



Noah Glover-Ettrich Phone: 402.633.1420 ngloverettrich@mcgrathnorth.com



Matt Ottemann Phone: 402.633.9571 mottemann@mcgrathnorth.com



Amy Thompson Sunderland Phone: 402.633.1510 athompsonsunderland@mcgrathnorth.com

Property Tax



Ron Comes Phone: 402.633.1411 rcomes@mcgrathnorth.com



Jon Blumenthal Phone: 402.633.6855 jblumenthal@mcgrathnorth.com

Tax and Incentives Litigation



Patrick Pepper
Phone: 402.633.1420
ppepper@mcgrathnorth.com



Pat Brookhouser, Jr. Phone: 402.633.9548 pbrookhouser@mcgrathnorth.com



Matt Munro Phone: 402.633.6881 mmunro@mcgrathnorth.com

McGrath | North

ATTORNEYS

Inspired By Excellence. Committed To Your Success.

For over 60 years we have been working with our nation's food companies, restaurants, farmers and ranchers to feed people better. We have been working with contractors and companies to build better and more affordable homes and new business facilities.

We have been working with technology companies to develop new ideas that improve lives. We have been working with inventors, startup companies and health care providers to develop patented medical devices, leadership teams and joint ventures that save lives. We have been working with energy companies to help fuel our homes and the businesses we all rely on.

We have been working with bankers, key partners, manufacturers, distributors, retailers and transportation companies to finance, produce and deliver better products and services to communities around the world. We have been working with family business pioneers and their other trusted advisors to transform, grow, carry on and transition the family business dream, the backbone of our great country.

We have been working with our community leaders to improve our cities and our schools. We have been working with our elected leaders to improve the business climate to create and attract new and better jobs for families.

For over 60 years, this has been the McGrath North Law Firm.

Working quietly behind the scenes closely with the talented leaders of great organizations around the world to make lives better.

Working together. Working stronger. Working faster. Working better. Overcoming Roadblocks. Avoiding Train Wrecks.

Inspired by Excellence. Committed to your Success.

Our diverse team isn't waiting for the future. We are helping to produce new, incredible, sustainable results right now.

We invite you to join us as we move quickly ahead towards the next 60 years.



Results Realized

Collaborating with Companies and Their Trusted Advisors on:

- Business Expansions
- Business Site Selection
- State Tax Planning
- State Tax Incentives
- State Tax Defense and Resolution
- State Business Incentives
- Site Development Incentives
- Property Tax Planning

McGrath North



Nick Niemann, JD State & Local Tax & Incentives Attorney Partner, McGrath North 402-633-1489 NNiemann@McGrathNorth.com

www.McGrathNorth.com www.NebraskaStateTax.com www.NebraskaIncentives.com



Matt Ottemann, JD, LLM
State & Local Tax
& Incentives Attorney
Partner, McGrath North
402-633-9571
MOttemann@McGrathNorth.com

www.McGrathNorth.com www.NebraskaStateTax.com www.NebraskaIncentives.com

McGrath | North | First National Tower, Suite 3700 | 1601 Dodge Street | Omaha, NE 68102 www.mcgrathnorth.com | www.nebraskaincentives.com | www.nebraskastatetax.com

Copyright © 2009-25 McGrath North Mullin & Kratz, PC LLO. All Rights Reserved. This document is intended for information purposes and is not to be considered by the reader as business, legal, tax or other advice. We are fortunate to have many clients give us positive feedback about working with us. Please keep in mind that the success of any business or legal matter depends on the unique circumstances of each matter. We do not guarantee particular results for existing or future clients based on the successes we have achieved in the past. Please also note the descriptions of attorney practice areas contained in this Guide are for illustration, as the actual scope of practice for any attorney can vary greatly. The description of attorney practice areas contained in this Guide does not mean any agency or board has certified such attorney as a specialist or expert. To the extent the following statement is required by the applicable State Bar rules for attorney publications: THIS IS AN ADVERTISEMENT. See www.McGrathNorth.com disclaimer page for additional important information. (Rev. 12-1-25)