

## Kathleen S. Cornett

Senior Associate

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***Clients rely on Kathleen's counsel in federal, state, and local tax controversy issues.***

Kathleen Cornett is a senior associate in the Alston & Bird State & Local Tax Group. She focuses her practice on federal, state, and local tax controversy matters, as well as unclaimed property issues. Kathleen assists clients on income, franchise, property, and sales/use tax matters throughout the country, including guidance on the taxation of remote sellers, marketplaces, and cloud transactions. She also assists clients in tax controversy matters, including before state agencies, courts, and the IRS.

She earned her J.D., with honors, from the University of Chicago Law School, where she served as a member of the Institute for Justice Clinic on Entrepreneurship. Kathleen received her B.B.A., magna cum laude, in accounting and economics from the University of Georgia. Kathleen also serves on the Georgia Chamber of Commerce Business Climate Committee.

### ***Representative Experience***

- Representing a national consumer markets company in a transfer-pricing dispute before the Georgia Tax Tribunal.
- Representing a client in a diesel fuel tax refund claim before the California Department of Tax and Fee Administration and the California Office of Tax Appeals.
- Represented a major defense contractor in securing a property tax exemption for millions of dollars of inventory in Georgia.

### ***Publications & Presentations***

#### ***Publications***

- “Deciphering California’s Tangled Nexus Standards,” *Tax Notes*, May 4, 2020.
- “Colorado Tax Change Is Bad News for Gift Card Issuers,” *Law360*, April 22, 2019.
- “Cryptocurrencies and Unclaimed Property—Into the ‘Virtual’ Unknown,” *Bloomberg BNA Daily Tax Report: State*, February 8, 2019.
- “How Do You Win an External Consistency Challenge, Anyway?” *State Tax Notes*, Jan. 7, 2019.
- “Controlling Interest Transfer Taxes (Part Two),” *Journal of Multistate Taxation and Incentives*, Vol. 28, No. 8, November/December 2018.
- “Privileged & Confidential: A Primer on the Work-Product Doctrine for State Tax Professionals,” *Bloomberg BNA*, August 1, 2017.
- “Controlling Interest Transfer Taxes: A (Mostly Critical) Review,” *Journal of Multistate Taxation and Incentives*, Vol. 26, No. 9, January 2017.

## *Professional & Community Engagement*

- Georgia Chamber of Commerce, Business Climate Committee

## *Education*

- The University of Chicago (J.D., 2016)
- University of Georgia (B.B.A., 2013)

## *Admitted to Practice*

- Georgia

## *Related Services*

State & Local Tax | Tax Controversy | Unclaimed Property | Tax