



Zachry T. Gladney

Partner

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Related Services

State & Local Tax ■ Tax ■ Tax Controversy ■ Retail ■ Transfer Pricing ■ Transactional Tax Insurance

When clients face complex state tax controversy issues, they come to Zach no matter the jurisdiction. Whether he is litigating a high-profile tax case, counseling clients on audits or administrative proceedings, or advising on M&A and restructuring tax issues, Zach's steady approach puts his clients at ease.

Zach Gladney is a partner in the firm's State & Local Tax Group, concentrating his practice on complex state tax controversy in jurisdictions across the country and sophisticated corporate restructurings.

Zach's experience includes high-profile litigation, administrative proceedings, and representation regarding audits and compliance obligations. He also has extensive experience advising clients on multibillion-dollar corporate acquisitions, dispositions, and spinoffs.

Zach is a frequent lecturer before professional groups and has authored or contributed to articles appearing in various national tax journals.

Chambers USA: America's Leading Lawyers for Business recognized Zach in Tax: State & Local. He received his LL.M. in taxation from New York University and his J.D. from the University of South Carolina School of Law, where he served as an editor of the *Real Property, Trust & Estate Law Journal*.

Representative Experience

- Counsel to one of the world's leading software and technology services companies.
- Counsel to one of the world's leading packaging technology companies.
- Counsel to a major diversified health care insurance provider.
- Counsel to a leading national pharmaceutical retailing company.
- Counsel to a leading international publishing company.
- Counsel to a national manufacturing and wholesale company.
- Counsel to a major national retail apparel company.

Publications & Presentations

Publications

- "The SALT Best and Worst of 2021," *Audit & Beyond*, Tax Notes State, Vol. 102, No. 12, December 20, 2021.
- "Vectren: The Most Cogent Alternative Apportionment Decision in Years," *Tax Notes State*, Vol. 100, May 17, 2021.

- “Constitutional Nexus Principles for Partners and Members of Passthrough Entities,” *Journal of State Taxation*, Winter 2018.
- “Not So Fast: Relying on the Statute of Limitations in Combined Reporting Audits,” *IPT Insider*, November 2018.
- “INSIGHT: ‘Wayfair’: What Are the Practical Retroactivity Concerns?” *Bloomberg BNA Daily Tax Report: State*, July 19, 2018.
- “Practical Insights for Combatting New York’s Expansion of Sales Tax Law,” *Tax Executive*, May 31, 2018.
- “Measuring the Worth of Advisory Opinions: A New York Cloud Computing Illustration,” *Bloomberg BNA*, November 2, 2017.
- “The Price of Uniformity: The Pennsylvania Supreme Court Revises the Cap on NOL Carryover Deductions,” *IPT Insider*, November 2017.
- “Pass Through Entities Next in Line for Nexus Issues: Attorney Zach Gladney Talks About State Tax Impact,” *Bloomberg BNA*, August 30, 2017.
- “Privileged & Confidential: A Primer on the Work-Product Doctrine for State Tax Professionals,” *Bloomberg BNA*, August 1, 2017.
- Privileged & Confidential: A Primer on the Work-Product Doctrine for State Tax Professionals, *Bloomberg BNA Daily Tax Report*, August 1, 2017.
- “Carlton: The U.S. Supreme Court’s Jekyll and Hyde Decision Still Raises Questions in State Tax Retroactivity Cases,” *Bloomberg BNA*, January 27, 2017.
- “From the Litigators’ Desks: When Taxpayers Should Not Bear the Burden of Proof” *Journal of Multistate Taxation and Incentives*, September 2016.
- “From the Litigators’ Desks: The Future in State Taxation of the Cloud and an Enduring Guiding Principle,” *Journal of Multistate Taxation and Incentives*, Vol. 26, No. 3, June 2016.
- “Are Alabama, South Dakota Overeager to Challenge Quill?,” *Law360*, May 23, 2016.

Presentations

- 54th Annual Meeting, Council on State Taxation (COST), Las Vegas, NV, October 17–20, 2023.
- “Discussion of State Tax Cases, Issues & Policy Matters to Watch,” “Practical Insights Into State Tax Audits and Appeals,” Mid-Atlantic Regional State Tax Seminar, McLean, VA, August 22, 2023.

Education

- New York University (LL.M., 2007)
- University of South Carolina (J.D., 2006)
- University of Georgia (B.B.A., 2002)

Admitted to Practice

- New York
- South Carolina