



State Tax Dispute & Appellate Tax Board Practice Group

Overview

Resolving disputed matters with the Massachusetts Department of Revenue (DOR) involves a range of experiences and subject matter expertise. In dealing with the DOR, we bring credibility, institutional knowledge, and strong relationships to bear on behalf of our clients.

Led by former Commissioner of Revenue, Stephen Kidder, and former leader of Deloitte's Multistate Tax Group in Boston, Michael Porter, we have handled an exceptionally broad range of state tax issues. We are able to present our clients' cases to the DOR convincingly and efficiently.

When a dispute progresses to the Appellate Tax Board, we are pragmatic, efficient litigators with a focus on the key issues. When a dispute requires judicial involvement, our appellate litigators are compelling advocates who are able to draw on the firm's tax expertise to frame arguments to the Commonwealth's highest courts.

We also understand that litigation can be time consuming and expensive so we routinely seek to find mutually acceptable grounds for settlement of disputes if the circumstances are appropriate and settlement is in the client's interest. We value our reputation as efficient advocates for the clients and credible voices with the Commonwealth.

Our Team

Our team of advocates has deep experience with tax disputes. As circumstances warrant, we can be persuasive litigators or pragmatic problem-solvers.

Stephen Kidder. Steve served as the Commonwealth's Commissioner of Revenue from 1987 to 1991, and as General Counsel to the Secretary of Administration and Finance before that. He is a preeminent state tax lawyer with more than 25 years of experience handling innumerable state tax issues. Here in Massachusetts, he has appeared frequently before the Appellate Tax Board and the Commonwealth's appellate courts. He has been appointed by the Governor of the Commonwealth and the Mayor of Boston to various commissions on corporate, sales, and real estate taxes. He serves as tax counsel to all of the major professional athlete players' association.

Attorneys

Stephen W. Kidder

Michael E. Porter

Ryan P. McManus

M. Patrick Moore



Hemenway
& Barnes LLP



Michael Porter. Mike has been practicing in the state tax area for over 35 years. Before joining Hemenway & Barnes, Mike was with the Massachusetts Department of Revenue, where he served as Deputy General Counsel from 1979 to 1990 and was responsible for general management of the Department's Legal Division. He moved on to become a national partner with the accounting firm Arthur Andersen from 1990 to 1998, where he provided state tax consulting services to clients. Mike then joined the accounting firm Deloitte from 1998 to 2017. While at Deloitte, Mike was the leader of the Multistate Tax Practice in Boston and worked with Deloitte's Washington National Tax Office, where he was responsible for state tax implications associated with tax opinions, transactions, and restructurings.

Ryan McManus. Ryan is a skilled litigator who has handled a range of state tax issues. In one representative matter in 2015, he successfully challenged the City of Cleveland's method of taxing professional athletes on constitutional grounds, culminating in two favorable decisions in the Ohio Supreme Court. This year, he achieved a favorable decision from the Supreme Judicial Court of Massachusetts that overturned the Appellate Tax Board's narrow construction of a state tax exemption. Ryan trained at a large Boston law firm, where he handled a range of commercial litigation, including a matter before the Supreme Court of the United States.

Patrick Moore. Having served as Deputy Counsel for Governors Charles D. Baker and Deval L. Patrick, Pat specializes in state regulatory and administrative processes in Massachusetts. In addition, he has served as an Assistant Attorney General in Massachusetts, where he represented the Department of Revenue in multiple constitutional challenges to the application of state tax law. Like Ryan, Pat trained at a large Boston law firm, and is an effective and polished litigator, both before the Commonwealth's appellate courts and its administrative bodies.

Contact Us

To contact a member of the group, please call (617) 227-7940 or email info@hembar.com.

