



DEBRA SILVERMAN HERMAN

Partner

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Debra is a partner in the firm's State & Local Tax Practice. She is widely recognized for her experience in state and local taxation. Debra works with a variety of clients to address the state and local tax impact of their multistate activities from both a planning and an audit and controversy viewpoint and on complex transactions, with a focus on New York State tax matters. She counsels clients with respect to corporate income and franchise taxes, bank taxes, utility taxes, unincorporated business taxes, sales and use taxes, gross receipts taxes, excise taxes on real property transfers, rent and occupancy taxes, and withholding taxes. Debra also has extensive experience working with high-net-worth clients on residence and other personal income tax matters and successfully representing clients in all phases of tax disputes, including audits and litigation at the federal, state, and local levels, as well as criminal tax investigations.

Debra's clients have included domestic and global financial service companies, law firms, real estate investment trusts and cooperatives, manufacturers, retailers, energy companies, airlines, entertainers, high-net-worth individuals, and tax-exempt organizations.

Debra is the immediate past chair of the American Bar Association Tax Section's Committee on State and Local Taxes and has also served as the chair of the State and Local Tax Committee of the New York City Bar Association. She is also a nationally recognized author on state tax topics. Debra co-authored the BNA Portfolio "New York Sales and Use Taxes" and a bi-monthly article on New York State and New York City taxation in the *New York Law Journal* and writes a quarterly column in the *Journal of Taxation* on state and local tax matters before the U.S. Supreme Court.

Debra is a frequent speaker on state and local tax issues and has appeared before such groups as Tax Executives Institute, the Institute for Professionals in Taxation, the American Bar Association, the New York State Bar Association, the New York City Bar Association, and the New York State and New Jersey Societies of Certified Public Accountants. She has over 20 years of experience representing clients in state

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Practices & Industries

Sales & Use Tax
State & Local Tax
Tax Controversy
Tax Investigations & Defense
Tax Residency
India-U.S. Cross-Border
International-U.S. Cross-Border
Voluntary Disclosure - Multistate Programs

Admissions

New York
New Jersey
District of Columbia

Education

University of Wisconsin, Madison,
B.A.

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tax audits and New York State and New York City tax litigation, obtaining federal and state rulings and advisory opinions, providing tax opinion letters, and assisting with voluntary disclosures and collection matters.

American University Washington
College of Law, J.D.

New York University School of Law,
L.L.M. (Taxation)

Honors

- Listed, *Super Lawyers* New York Metro Rising Stars, 2013 and 2014
- Featured in *Careers in Tax Law* published by the American Bar Association
- Former editor in chief, *The Tax Lawyer-The State and Local Tax Edition* and *State and Local Tax Lawyer-Symposium Edition*, published by the American Bar Association Section of Taxation
- Former associate executive editor, *American University International Law Review*
- American Bar Foundation fellow
- American College of Tax Counsel fellow
- Featured in Crain's New York Business "2023 Notable Leaders in Accounting, Tax & Audit" list

Experience

Debra has worked with many clients on issues of nexus, combination, sourcing of income among states, allocation of tax credits and incentives, aggregation and controlling interest real property transfers, and taxability of activities and transactions for sales and use tax purposes. Debra also has in-depth experience in the area of state tax residency and assists clients from the planning stage through the audit and appeals process.

In the News

States Trending Toward Single Sales Factor, Panelist Says
Tax Notes, January 27, 2021

NY Pied-À-Terre Tax Bill Amended To Address Co-Op Issues
Law360 Tax Authority, August 20, 2020

The Days of Tax-Free Digital Content are Numbered
MarketWatch, *Wall Street Journal*, March 12, 2014

DEBRA SILVERMAN HERMAN

Debra Silverman Herman: New Partner in Firm's New York City Office
June 11, 2012

Press Releases

Hodgson Russ LLP Attorney Recognized as Top Leader in Accounting, Tax, and Audit
August 21, 2023

Debra Silverman Herman Elected as a Fellow of the American College of Tax Counsel
December 2, 2022

Debra Herman Appointed Chair of the American Bar Association Tax Section's Committee on State and Local Taxes
Hodgson Russ Press Release, July 12, 2021

63 Hodgson Russ Attorneys Named to *Super Lawyers* Listing
Press Release, August 14, 2014

Seventy Hodgson Russ Attorneys Named to *Super Lawyers* Listing
August 2013

Publications

New Jersey Enacts Major Changes to Corporate and Gross Income Tax
Hodgson Russ LLP State & Local Tax Alert, July 6, 2023

U.S. Supreme Court Update, June 2023
Journal of Taxation, June 2023

New York State Budget Notes – May 5, 2023
Hodgson Russ State and Local Tax Alert, May 5, 2023

U.S. Supreme Court Update, March 2023
Journal of Taxation, March 2023

New Jersey Tax Laws: Out with the Old and In with the New Tax Laws in 2023
Hodgson Russ SALT Alert, January 3, 2023

U.S. Supreme Court Update, December 2022
Journal of Taxation, December 2022

U.S. Supreme Court Update, September 2022
Journal of Multistate Taxation and Incentives, September 2022

Tax Updates from New York City – September 2022
Hodgson Russ TriState Tax Alert, September 12, 2022

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U.S. Supreme Court Update, June 2022
Journal of Multistate Taxation and Incentives, June 2022

Transfer Tax Rules for Qualifying REIT Transfers
Tax Notes State, April 18, 2022

Presentations & Events

2023 Tri-State Tax Update
NCCPAP, Westchester Marriott Hotel, 670 White Plains Road, Tarrytown, NY 10591, December 12, 2023

2023 Tri-State Tax Update
Tarrytown, New York, December 12, 2023

A Day With Hodgson Russ: Selected NYS and City Tax Topics Workshop Webcast
NYSSCPA, December 11, 2023

A Day with Hodgson Russ: Selected NY State and City Tax Topics Workshop Webcast
NYSSCPA, December 11, 2023

2023 Hodgson Russ Fall Tax Series
CCH CPELink, October 25 - November 29, 2023

Interstate Tax Corporation - Advanced Interstate
Interstate Tax Corporation, November 13 - 16, 2023

2023 Summer Tax Series
Hodgson Russ LLP, 605 Third Avenue, New York, New York, June 21 - August 2, 2023

Advanced Interstate Apportionment
Advanced Interstate Online Seminar
Interstate Tax Corporation, May 25, 2023

Jurisdiction & Nexus - Sales and Use Taxes
Advanced Sales and Use Online Tax Seminar
Interstate Tax Corporation, May 2, 2023

Audit Issues, Part 1: Dealing with Tough Audit Issues
2023 ABA/IPT Advanced Tax Seminars
American Bar Association/Institute for Professionals in Taxation, March 13, 2023

Blog Posts

- A New Type of Pied-à-Terre Tax: A Surcharge on Non-Primary Owners

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Noonan's Notes Blog, March 17, 2021

- New Jersey Income Tax Planning Opportunity: Delaware Trusts

Noonan's Notes Blog, May 15, 2019

- New York's Potential New Pied-a-terre Tax and Expanded Real Estate Transfer Tax: Nuts and Bolts of the Proposed Law

Noonan's Notes Blog, March 15, 2019

Professional Affiliations

- Immediate Past Chair, American Bar Association, Section of Taxation, State and Local Taxes Committee
- New York State Bar Association, Tax Section, Committees on New York State Tax Matters and New York City Tax Matters
- Current Member and Former Chair, New York City Bar Association, State and Local Tax Committee