

Timothy J. Peaden
Retired Partner
National Law Firm



Tim Peaden has handled numerous state and local tax cases in many different states, involving a variety of issues. He currently has active disputes in over a dozen states. He has been involved with over 50 bench or jury trials and over 20 cases in the appellate courts. The issues have included nexus, apportionment of income, the manufacturing exemption from sales tax, various property tax exemptions, valuation of real and personal property, as well as issues specific to certain industries such as telecommunications and health care.

Mr. Peaden has been listed in Best Lawyers in America and Super Lawyers magazine for over 10 years. He is a frequent speaker and author on tax litigation topics and he has spoken to numerous professional organizations, including the American Bar Association, the Committee on State Taxation, the Institute for Professionals in Taxation, the Georgia Institute for Continuing Legal Education, and the Georgia Society of CPAs. He formerly was an adjunct professor at Emory University School of Law and Georgia State University's Graduate School of Accounting, teaching courses in state and local taxation.

Experience

- Represented a large pharmaceutical company in North Carolina regarding the characterization of income as business or non-business income for apportionment purposes.
- Represented a national retailer in Georgia regarding assessments for intangible holding companies.
- Represented a large energy company in Georgia regarding the applicability of the sale for resale exemption from sales tax.
- Represented a large hospital company in Mississippi regarding the sourcing of income.
- National coordinating counsel handling disputes in multiple states for a large telecommunications company regarding the imposition of 9-1-1 fees.
- Counsel for a coalition of 30 large companies and trade associations in the drafting of the property tax appraisal manual by the Georgia Department of Revenue.
- Represented a large food manufacturer in Georgia regarding the applicability of a federal Section 338 election for a state income tax case.
- Represented a large utility in Georgia in a case of first impression as to whether local counties may change a state property tax assessment.
- Represented a large recreational equipment manufacturer in a Georgia case regarding the manufacturing exemption for sales taxes.
- Represented a large airline company in a case of first impression in Georgia regarding the applicability of the freeport exemption from property tax to remanufactured parts.
- Represented a large automobile manufacturer in a case of first impression in Tennessee regarding the property taxation of vendor tooling.
- Represented a major electronics manufacturer in an Ohio case involving an attempt by the state to invalidate the property tax incentives granted to the taxpayer.

- Represented a national bank in an appeal in the District of Columbia regarding the characterization of income as business or non-business income for apportionment purposes.
- Represented a large delivery company in North Carolina regarding the apportionment method for income tax and franchise tax.
- Represented a large bank in Alabama regarding assessments for intangible holding companies.
- Represented a large credit reporting firm in Mississippi regarding proper sourcing of income.

Education

- Vanderbilt University
(J.D., 1984)
- Wichita State University
(M.S., 1981)
- Wichita State University
(B.B.A., 1980)