

## Wayne D. Roberts

Member

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Wayne Roberts is the co-chair of Bodman's Business Tax Group. His practice is focused on corporate, business and individual tax planning and federal, state and local tax controversies.

He has been a recognized state and local tax (SALT) lawyer for more than 20 years. During that time, he has been involved in a majority of the significant legislative, administrative and case law developments that have taken place in Michigan taxation.

His broad tax practice includes all aspects of federal and state tax planning, structuring, and tax litigation. He has represented both closely-held and publicly traded companies in transactional tax matters, including mergers, acquisitions, reorganizations and dispositions. He has also represented numerous businesses and individuals in tax disputes with the IRS, the Michigan Department of Treasury and revenue departments in Pennsylvania, Indiana, Tennessee, New York, California and several other state and local taxing jurisdictions.

### practices & industries

Mergers and Acquisitions  
Aviation Law and Finance  
Tax  
High Net Worth  
Business

### education

The Ohio State University  
Moritz College of Law, J.D.,  
Honors in Law, Order of the  
Coif  
Grand Valley State  
University, M.S. (Taxation),  
with distinction  
Western Michigan  
University, B.B.A.  
(Accountancy), *summa  
cum laude*

Wayne was a founding member of the task force that created the Michigan Tax Conference, an annual event that is the largest tax conference in the state of Michigan for local state and national tax professionals. Before becoming an attorney, He worked as a CPA with international public accounting firms, focusing on federal, state, local, and international tax.

#### HONORS, AWARDS, AND RECOGNITION

- Michigan Association of CPAs, Thomas M. Hoatlin Award, 2024
- *Grand Rapids Business Journal* Notable West Michigan Lawyers, 2023
- Fellow, American College of Tax Counsel
- *The Best Lawyers in America* 2013-2026, Litigation and Controversy—Tax, Tax Law
- *The Best Lawyers in America* 2025 Grand Rapids “Lawyer of the Year,” Litigation and Controversy—Tax
- *The Best Lawyers in America* 2023 Grand Rapids “Lawyer of the Year,” Tax Law
- *The Best Lawyers in America* 2023 Grand Rapids “Lawyer of the Year,” Litigation and Controversy—Tax
- *The Best Lawyers in America* 2021 Grand Rapids “Lawyer of the Year,” Tax Law
- *The Best Lawyers in America* 2017 Grand Rapids “Lawyer of the Year,” Litigation and Controversy—Tax
- *The Best Lawyers in America* 2017 Grand Rapids “Lawyer of the Year,” Tax Law
- *The Best Lawyers in America* 2014 Grand Rapids “Lawyer of the Year,” Tax Law
- *Michigan Super Lawyers* 2013-2014, 2017-2025, Tax
- *Grand Rapids Magazine* Top Lawyers 2019, 2021-2024, Tax Law
- State Bar of Michigan—Taxation Section, L. Hart Wright Service Award, 2015

admissions

Michigan  
Ohio

court admissions

U.S. Court of Appeals, 3rd Cir.  
U.S. District Ct., E.D. Mich.  
U.S. District Ct., W.D. Mich.  
United States Tax Court

## CIVIC, CULTURAL, AND COMMUNITY ACTIVITIES

- Grand Rapids Chamber of Commerce, Tax Committee
- Michigan Chamber of Commerce, Tax Committee (Chair, January 2021-present)

## PROFESSIONAL AFFILIATIONS

- American Bar Association
  - Taxation Section (1999-present; Administrative Procedure Committee, Vice Chair and past Secretary, 2003-2005; Current Developments Subcommittee, 2005; State and Local Tax Committee)
- State Bar of Michigan
  - Taxation Section (2002-present; Chair, 2012-2013; Council member and officer, 2006-2015)
- Grand Rapids Bar Association
  - Business and Taxation Section
- Michigan Association of Certified Public Accountants (1992-present)
- National Association of State Bar Tax Sections
  - Executive Committee (2013-present; Vice Chair, 2014-2015; Chair, 2016-2018)
- State Bar of Michigan Foundation, Fellow (2012-present)

## PUBLICATIONS (REPRESENTATIVE)

- Co-author, "Section 83(b) Elections: What Startup Founders Need to Know," Bodman Tax Law Update (April 29, 2025)
- Co-author, "Governor Whitmer Restructures the Michigan Tax Tribunal by Executive Order," Bodman Tax Law Update (January 18, 2024)
- Co-author, "A Year-End Reminder: Potentially Overlooked Reporting Requirements," Bodman Tax Law Update (December 28, 2023)
- Co-author, "Michigan Flow-Through Entity Tax Election Deadline Approaching," Bodman Tax Law Update (December 21, 2023)
- Co-Author (with Erin M. Haney), "Traps for the Unwary:

Latent Tax Issues in Mergers and Acquisitions," *Michigan Business Law Journal* (2023)

- Co-Author, "State Tax Alternative Apportionment: A 'New' Tax Consideration for Multistate Businesses," *Michigan Bar Journal* (November 2020)
- Co-Author (with Darren J. Burmania), *Honigman v City of Detroit: Service Providers Owe City Income Tax in the City in Which Work is Done*, Vol. 51 Issue 1 MI Tax L. 3 (2020)
- *Real Property Taxes in Michigan* (ICLE 2010, 2015, 2018, 2020) "Real Estate Transfer Taxes in Michigan" (Chapter Author)
- Co-Contributing Author, *Guidebook to Michigan Taxes* (CCH, 2012-2019)
- "Michigan Tax Matters: Four Recent Legislative Developments Address Tax Questions Important to All Attorneys," *Michigan Bar Journal*, Volume 95, No. 5 (May, 2016)
- "Transitioning to the Michigan Corporate Income Tax: Out With the Old and In With the New," *Michigan Bar Journal*, Volume 91, No. 7 (July, 2012)
- "State Taxation of a Mobile Workforce," *Michigan Tax Lawyer* (2015)
- "Rebirth of the Michigan Corporate Income Tax," *State Tax Notes*, Volume 60, No. 11 (June 13, 2011)
- Co-Author, *Practical Guidebook to the Michigan Business Tax* (CCH, 2010)
- "Michigan Business Tax Update," *Michigan Bar Journal*, Volume 88, No. 12 (December, 2009)

#### PROFESSIONAL AFFILIATIONS

- Co-presenter, "History of Tarriffs," National Association of State Bar Taxation Sections Annual Tax Conference (September 26, 2025)

## ACADEMIC APPOINTMENTS

- Walsh College, adjunct professor
- Western Michigan University Thomas M. Cooley Law School, adjunct professor

## PRO BONO

- State Bar of Michigan 2024 A Lawyer Helps Pro Bono Honor Roll