

Wayne D. Roberts

Member

Grand Rapids

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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

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

- *Grand Rapids Business Journal* Notable West Michigan Lawyers, 2023
- Fellow, American College of Tax Counsel
- *The Best Lawyers in America 2013-2024*, Litigation and Controversy—Tax, Tax Law
- *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, 2017-2023*, Tax: Business
- *Grand Rapids Magazine* Top Lawyers 2019, 2021-2023, 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 (with Jay B. Long and Erin M. Haney), "Traps for the Unwary: Latent Tax Issues in Mergers and Acquisitions," *Michigan Business Law Journal* (2023)
- Co-Author (with Jay B. Long), "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)

- “CARES Act: Benefits Available To Large and Mid-Size Businesses,” Bodman COVID-19 Response Team Update, April 2020
- Co-Author (with Emily J. Kwolek), “IRS Payroll Tax Credits,” Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Emily J. Kwolek), “Senate Version of CARES Act: Impact to Businesses,” Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Emily J. Kwolek), “Michigan Department of Treasury Waives Penalty and Interest for Late Payment or Filing For Certain Michigan Sales, Use and Withholding Tax,” Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Emily J. Kwolek), “UPDATE: IRS Extends Income Tax Filing and Payment Deadline and Eliminates Cap,” Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Emily J. Kwolek), “UPDATED MARCH 20, 2020 New Tax Relief Has Been Announced Via Twitter,” Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Steven R. Cole and Emily J. Kwolek), “Michigan Tax Foreclosure Relief Announced For Michigan Property Owners Affected By Coronavirus,” Bodman COVID-19 Response Team Update, March 2020
- Co-Author (with Emily J. Kwolek), “Michigan Department of Treasury Waives Penalty and Interest for Late Payment or Filing Certain Michigan Sales, Use and Withholding Tax,” Bodman COVID-19 Response Team Update, March 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)

ACADEMIC APPOINTMENTS

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

PRO BONO

- State Bar of Michigan 2023 A Lawyer Helps Pro Bono Honor Roll