



## Jennifer R. Pusch

SENIOR ASSOCIATE

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### Services

Tax Disputes & Litigation

Property Tax Appeals

Litigation

Energy & Natural Resources

Renewable Energy

**Jenny represents clients in all types of tax disputes and controversy, including federal and state audits, administrative appeals, and litigation. She also provides tax advice to renewable energy companies, with a focus on the state and local level.**

Jenny assists her clients on a variety of tax matters, including the following:

#### ■ Tax Disputes & Litigation

- **State Corporate Income and Franchise Taxes**, including nexus, Public Law 86-272, business versus non-business income, apportionment, and federal preemption;
- **Federal Corporate Income Taxes**, including trade or business expenses (e.g. reasonable compensation, travel, substantiation), penalty abatement (including accuracy-related penalties and fraud), and offshore financial asset disclosures;
- **Employment and Withholding Taxes**, including worker classification audits and appeals, penalty abatement, withholding requirements for companies with international and nonimmigrant employees, and Form 5500 delinquent filings;
- **Sales and Use Taxes**, including exemptions (e.g. direct mail, advertising, materials used to construct renewable energy facilities), nexus, sourcing, marketplace provider obligations, bundled transactions, and voluntary disclosures;
- **Individual Income Taxes**, including passive/active loss issues, hobby losses, automated underreporting issues, offshore financial asset disclosures and streamline filings, exit tax, and collection matters.
- **Renewable Energy Taxes**, Jenny advises renewable energy developers (utility-scale wind and solar projects, community solar, transmission, storage, etc.) on state and local taxation, including preparing property tax modeling, transactional advice, and tax opinions. She also helps clients navigate conversations with local governments regarding the tax benefits of a project.
- **Property Tax Appeals**, including valuation and appeals of real and personal property (including commercial and state-assessed property). Jenny also advises clients on federal and state tax issues regarding conservation easements, including procedural and reporting issues.

Jenny serves clients from a variety of industries including, retail, construction, manufacturing, computer software, healthcare, financial services, restaurants, entertainment, energy, renewable energy, and carbon credits. Additionally, Jenny represents pro bono clients on tax matters and immigration and asylum matters.

## Credentials

### Education

- University of Wisconsin Law School, J.D., 2014
- Gustavus Adolphus College, B.A., 2009, *magna cum laude*

### Admissions

- Minnesota, 2014
- Wisconsin, 2014
- U.S. Tax Court, 2020

### Clerkships

- Judicial Law Clerk, Minnesota Tax Court, 2015-2017

## Recognition

- *Best Lawyers: Ones to Watch®*, Tax Law, 2022-2023
- North Star Lawyer, Minnesota State Bar Association, 2019-2021

## Civic & Professional

### Professional Activities

- American Bar Association, Taxation Section
- Minnesota State Bar Association, Tax Law Section, Council Member 2021-present
- Member, Institute for Professionals in Taxation

### Community

- Southern Minnesota Regional Legal Services (SMRLS), 2016-present
- Gustavus Adolphus College Mentoring Program, Mentor, 2016-2018

## News

Firm News | 06.16.2022

Fredrikson & Byron Attorneys Recognized as North Star Lawyers

## Speaking Engagements

Event | 05.25.2022

Let's Talk About Tax--An Annual Sampler

Event | 03.18.2021

Conservation Easement Donations: Great for the Environment, Thorny for Taxpayers

Event | 12.10.2020

Something Different: An Income Tax "Potpourri" Webinar

## Legal Updates

Legal Update | 12.05.2022

Independent Contractors versus Employees – Worker Classification for Tax and Employment Purposes

## Publications & Presentations

Co-Presenter with Masha Yevzelman, *What to Know About Worker Classification: Independent Contractor v. Employee*, 2022 Tax Institute, Minneapolis, MN, December 12, 2022

Co-Presenter with Lynn Linné, *Discussion of State Tax Cases, Issues and Policy Matters to Watch*, Council on State Taxation Mid-West Regional State Tax Seminar, Richfield MN, September 22, 2022

"A Primer on State and Local Taxation of Utility-Scale Wind and Solar Projects," American Bar Association, August 30, 2022

Co-Presenter, *Conservation Easement Donations: Great for the Environment, Thorny for Taxpayers*, Fredrikson & Byron Webinar, March 18, 2021

Co-Presenter, *Something Different: An Income Tax "Potpourri" Webinar*, Fredrikson & Byron and RSM Webinar, December 10, 2020

Co-Presenter, *Innovative Audit Challenges: Mitigating Revenue Department Assessment Strategies*, The State Tax Webinar Series, MNCPA & Fredrikson & Byron, P.A., May 7, 2020

Co-Presenter, *Getting to the Truth: Fundamentals of Discovery & Public Records for SALT Lawyers*, American Bar Association Taxation Section Midyear Meeting, January 30, 2020

Co-Presenter, *Current Developments in the Mid-West States*, COST 2019 Mid-West Regional State Tax Seminar, September 19, 2019

“Urban Struggles: An Analysis of Title IX and Urban High School Athletic Opportunities for Girls,” 29 *Wisconsin Journal of Law, Gender & Society* 2, 2014

## **Blog Posts**

Let's Talk About Tax | 01.10.2023

The Tangled Web of Worker Classification: Different Legal Standards Weave Confusion

Let's Talk About Tax | 01.20.2022

Double, Double Toil and Trouble: DOL and IRS Penalties for Failure to File Form 5500

Let's Talk About Tax | 11.04.2021

It's Not Easy Being Green: The Complicated Web of State Taxation and Renewable Energy Projects

Let's Talk About Tax | 08.19.2021

Worker Classification: A Rose by Any Other Name Would Smell as Sweet