

John F. Fletcher

Jones Walker LLP

John Fletcher is a partner in the firm's Tax & Estates Practice Group and practices from the Jackson, Mississippi office. With more than twenty years' experience in the legal, corporate, and accounting arenas, his practice focuses primarily on state tax matters, encompassing multi-state income, franchise, sales, use and local *ad valorem* taxes.

He is a contributor for *Cooking with SALT*, a legal blog committed to providing timely insights on recent legal and practical developments concerning clients in many state and local taxing jurisdictions on matters involving income, franchise, net worth, gross receipts, sales/use, business and occupational license, severance, ad valorem property, and other miscellaneous taxes.

Prior to joining Jones Walker, Mr. Fletcher was State Tax Counsel at General Electric Company, where he oversaw many of the company's state income and franchise tax audits and appeals across the country. These appeals covered a wide range of complex statutory and constitutional issues applicable to large multi-state and multi-national companies, and encompassed GE's traditional industrial manufacturing operations, as well as the financial and media/entertainment industries related to the GE Capital and NBC/Universal businesses. He often assisted GE's State and Local Tax planning group with major acquisitions and dispositions, and provided legal support to its property tax team in appeals and litigation matters.

While at GE, Mr. Fletcher also served as an adjunct professor at the Albany (NY) Law School, teaching State and Local Tax Law, and is a regular speaker and teacher on a wide range of state and local tax issues at national SALT conferences and schools.

Mr. Fletcher also has assisted his clients on a broad range of federal income tax issues and appeals, and his practice has included a wide variety of non-tax legal services, including legal entity formation and maintenance, business mergers and acquisitions, commercial real estate leasing, gaming regulation, and general business contractual issues.

Earlier in his career, John was a member of KPMG's State and Local Tax practice in New York City while pursuing an LL.M. in Taxation at New York University. John earned his Bachelor of Business Administration in Accounting from Delta State University, where he currently serves as President of the National Alumni Association, and his juris doctor degree at The University of Mississippi School of Law, where he currently serves on the Board of Directors of the Ole Miss Alumni Association. He is a Certified Public Accountant (inactive) in Tennessee, is a member of the Board of Governors of the Mississippi Economic Council, the tax committee of the Mississippi Manufacturer's Association, the Finance Committee of the Community Foundation of Mississippi, and the Board of Directors of the Mississippi Children's Museum. He also is the former chair of the Tax Section of the Mississippi Bar Association, and is a member of Executive Committee of the American Bar Association's State and Local Tax Subcommittee, the Institute for Professionals in Taxation, and the Council on State Taxation.

John and his wife Lisa live in Jackson, Mississippi and are members of St. Richard Catholic Church. They have three sons, William and Talbot who attend Ole Miss, and Robert who attends Jackson Prep.

John F. Fletcher

Tax and Estates

Jones Walker LLP

190 East Capitol Street, Suite 800

Jackson, Mississippi 39201

p: 601.949.4620 | c: 518.867.2971 | f: 601.949.4804

jfletcher@joneswalker.com | www.joneswalker.com

Education:

- New York University, LL.M. (Taxation) - 2001
- University of Mississippi, J.D. - 1994
- Delta State University, B.B.A. (Accounting) - 1991

Admissions / Professional Organizations:

- United States Supreme Court - 2019
- Mississippi - 2001
- Louisiana - 1997
- Tennessee - 1996
- Tennessee Certified Public Accountant (inactive) - 1995
- Mississippi, Louisiana and Tennessee Bar Associations
- Tax Section of the Mississippi Bar Association – Chair (2019 - 2020)
- American Bar Association, State and Local Tax Committee of Tax Section

Community / Business Organizations:

- Mississippi Children’s Museum - Board of Directors, Chairman (2018-2021)
- Delta State University - National Alumni Association Board of Directors, President (2020-2022)
- University of Mississippi – National Alumni Association Board of Directors
- Great City MS Foundation
- Mississippi Economic Council - Board of Governors
- Community Foundation of Mississippi – Finance Council
- St. Richard Catholic Church – Finance Council
- Mississippi Manufacturers Association – Tax Committee
- Council on State Taxation
 - Instructor – Advanced Income Tax School
- Institute for Professionals in Taxation
 - Instructor – Sales Tax School I
 - Sales Tax Symposium – Planning Committee (2017-2022)
- Mississippi Society of Certified Public Accountants
- Century Club Charities
- *State and Local Taxation*, Adjunct Professor, Albany (NY) Law School, Spring 2013

Speeches and Presentations:

- **2022**
- *Special Issues in Apportionment and Allocation*, COST Advanced Income Tax School, Atlanta, Georgia, May 2022
- Moderator, *Income Tax Industry Panel*, IPT Annual Conference, Salt Lake City, Utah, June 2022
- *The TCJA and CARES Act – Where Are We Now?*, COST Spring Audit Session, Denver, Colorado, April 2022
- *Legal Overview*, IPT Sales Tax School I, Atlanta, Georgia, March 2022
- **2021**
- *Special Issues in Apportionment and Allocation*, COST Advanced Income Tax School, Atlanta, Georgia, December 2021
- *MDOR Update*, Mississippi Tax Update, December 2021
- *Handling Tax Controversies to Win!*, COST Annual Meeting, Las Vegas, Nevada, October 2021
- *The Sales Tax Refund Minefield: Better Watch Where You Step!*, IPT Sales Tax Symposium, Indian Wells, California, September 2021
- **2020**
- *MDOR Live! With Jan and Ashley*, Mississippi Tax Update, December 2020
- *Legal Overview*, IPT Sales Tax School I, Atlanta, Georgia, March 2020
- *Uniformity in Sourcing Services: Should (& Why) Does Sourcing Services Differ for Sales Tax and Corporate Income Taxes?*, COST Annual Meeting, October 2020
- **2019**
- *The Ownership Trap: What is Direct and Indirect Ownership?*, COST Annual Meeting, Washington, DC, October 2019
- *Wayfair and Its Fallout – It’s Getting SALTY Out There*, Mississippi Bar Convention, Sandestin, Florida, July 2019
- *Wayfair and Other Developing SALT Issues*, Mississippi Bar Association, Taxation Section, June 2019
- *Hot Topics East of the Big Muddy*, COST Sales Tax Conference, Atlanta, Georgia, February 2019
- **2018**
- *Interplay of Property Values and Characterizations Between Income, Sales and Property Taxes*, COST Annual Meeting, Phoenix, Arizona, October 2018
- *Practice Makes Perfect: Best Practices in SUT Audits*, Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee, October 2018
- *Special Issues in Apportionment and Allocation*, COST Advanced Income Tax School, Atlanta, Georgia, May 2018
- *Pre-Audit, Audit and Post-Audit Techniques to Perfect a Transactional Tax Protest*, COST 2018 Sales Tax Conference, New Orleans, LA, February 2018

- **2017**
- *The Sexy World of RAR Reporting*, Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee, October 2017
- *Interplay of Property Values and Characterizations Between Income, Sales and Property Taxes*, COST Annual Meeting, Orlando, Florida, October 2017
- *States Applying Tax Anti-Abuse Doctrines to Transactional Taxes*, COST Sales Tax Conference, San Antonio, Texas, February 2017
- **2016**
- *Planning for and Defending Against Market-Based Sourcing*, IPT Income Tax Symposium, Tucson, Arizona, November 2016
- **2015**
- *State Tax Issues for Foreign Affiliates, Advance Issues in Using Net Operating Losses, Pass-through and Disregarded Entities, and Advanced Problems in Mergers & Acquisitions*, IPT Advanced State Income Tax School, Salt Lake City, Utah, June 2015
- *Special Issues in Apportionment and Allocation*, COST Advanced Income Tax School, Atlanta, Georgia, May 2015
- *New MTC Rules on COP/Business/Non-Business Income – Effect on MTC and Other States’ Flank Attacks on COP*, ABA/IPT Advanced Income Tax Seminar, New Orleans, Louisiana, March 2015
- **2014**
- *My Apportionment Ratio No Longer Has Anything to do with my Activity in the State*, IPT Income Tax Symposium, Ft. Lauderdale, Florida, November 2014
- *Equifax: What We’ve Learned and Trends in the Determination and Use of “Reasonable” Alternative Apportionment Methods and Building a Unitary Case*, COST 45th Annual Meeting, Hollywood, Florida, October 2014
- *Rebirth of the Due Process Clause Jurisdiction*, Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee, October 2014
- 2014 Louisiana State & Local Tax for Texans Seminar, Houston, Texas, October 2014
- *State Tax Issues for Foreign Affiliates and Advanced Problems in Mergers & Acquisitions*, IPT Advanced State Income Tax School, Atlanta, Georgia, June 2014
- *Equifax and HB 799 – Where Are We Now and Where Are We Going?*, Mississippi Bar Association, Taxation Section, May 2014
- *Special Issues in Apportionment and Allocation*, COST Advanced Income Tax School, Dallas, Texas, May 2014
- *Burden of Proof and The Impact of the Equifax Decision in Mississippi*, COST Spring Audit Session, Colorado Springs, Colorado, April 2014
- *State Taxation of Pass-Through Entities and Their Owners* American Bar Association Section of Taxation, Midyear Meeting, Phoenix, Arizona, January 2014
- **2013**

- *The Use (and Abuse) of State Tax Discretionary Authority*, Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee, October 2013
- 2013 Louisiana State & Local Tax for Texans Seminar, Houston, Texas, October 2013
- *RAR Reporting for State Purposes*, IPT 37th Annual Conference, Orlando, Florida, June 2013
- *State Tax Issues for Foreign Affiliates*, IPT Advanced State Income Tax School, Atlanta, Georgia, June 2013
- *Avoiding the Ethical Mine Field: Ethics Traps for the Unwary*, COST Spring Audit Session, New Orleans, Louisiana, May 2013
- *Mississippi Tax Update*, TEI SALT Seminar, New Orleans, Louisiana, May 2013
- *Special Issues in Apportionment and Allocation*, COST Advanced Income Tax School, Atlanta, Georgia, April 2013
- *RAR Reporting for State Income Tax Issues*, ABA/IPT Advanced Income Tax Seminar, New Orleans, Louisiana, March 2013
- **2012**
- *Best Audit Practices*, Paul J. Hartman State and Local Tax Forum, Nashville, Tennessee, November 2012
- *LLCs and LLPs: Navigating Variable State Tax Treatment* Stafford Publications webinar, June 2012

Articles, Publications:

- 2022
- 2021
- 2019
- 2018
- *Internet Sales Tax Gets Its Day In Court*, Mississippi Business Journal, April 25, 2018
- Mississippi Supreme Court Scuttles Use Tax Assessment on Yacht Purchase - *Vincent J. Castigliola, Jr. v. Mississippi Department of Revenue*, Jones Walker State and Local Tax Client Alert, April 2015
- *Mississippi Taxpayers Seeing Green! Mississippi Supreme Court Invalidates Restrictive Regulation on Pollution Control Equipment Sales Tax Exemption*, Jones Walker State and Local Tax Client Alert, August 2014
- *Casino Hits the Mississippi Jackpot! Mississippi Department of Revenue v. Isle of Capri, Inc., et. al.*, Jones Walker State and Local Tax Client Alert, June 2014
- *Is There Light at the End of the Equifax Tunnel? Mississippi Legislature Overwhelmingly Approves Sweeping Tax Reform Legislation*, Jones Walker State and Local Tax Client Alert, April 2014
- *Equifax in Mississippi; What Are The Practical Implications for Taxpayers?*, February 2014, Institute for Professionals in Taxation

- *The Equifax Fallout Continues – The Mississippi Legislature Responds*, Jones Walker State and Local Tax Client Alert, January 2014
- *"Wisdom and Sageness" - Mississippi Supreme Court Denies Rehearing in Equifax*, Jones Walker State and Local Tax Client Alert, November 2013
- *Mobility Medical, Inc. v. Miss. Dept. of Revenue: Mississippi's Win-At-All-Costs Litigation Strategy Completely Rewrites the History and Nature of the State's Sales Tax*, October 2013, Institute for Professionals in Taxation
 - Awarded IPT's 2014 Sales Tax Article of the Year
- *Mississippi Supreme Court in Equifax: Mark It To "Market" - But That's Not Half the Story –Standard of Review is the Real Issue!*, Jones Walker State and Local Tax Client Alert, June 2013
- *Mississippi Supreme Court: This Cheeseburger Might Cause Heartburn – Mobility Medical, Inc. and Mobility Medical of North Mississippi, LLC v. Mississippi Dep't of Revenue*, Jones Walker State and Local Tax Client Alert, June 2013
- *Power Up! Mississippi Offers New Incentives for Manufacturing, Industrial and Agricultural Users of Power*, Jones Walker e-Bulletin, May 2013
- [[add media interviews – Mississippi Business Journal, State Tax Notes, etc.](#)]

Notable Private Practice Representations:

- *Broadband 2021*
- *AT&T 2016 constitutionality of Mississippi's dividend received deduction and former consolidated return regime*
- *Lerner*
- Drafted joint *amici* brief on motion for rehearing to Mississippi Supreme Court on behalf of Mississippi Economic Council, Mississippi Manufacturers Association and Council on State Taxation in *Equifax, Inc. v. Mississippi Department of Revenue*, addressing issues of proper standard of review and burden of proof in appeals of Mississippi income tax assessments based on alternative apportionment authority;
- Co-counsel on *amici* brief to United States Supreme Court in support of Petition for Writ of Certiorari on behalf of Council on State Taxation, Mississippi Economic Council and Mississippi Manufacturers Association in *Equifax, Inc. v. Mississippi Department of Revenue*;
- Drafted *amicus* brief to Mississippi Supreme Court on behalf of Mississippi Manufacturers Association in *Mississippi State Tax Commission v. Murphy Oil USA, Inc.*, addressing proper standard of review in appeals of Mississippi income tax assessments;
- Assisted with drafting and revising multiple Mississippi tax statutes governing appeals procedures, statutes of limitation and substantive tax rules;

- Represented multi-state transportation company in resolving significant Mississippi alternative apportionment cases involving novel apportionment concepts;
- Successfully challenged multi-million dollar Mississippi contractor's tax assessments against gaming companies involving novel and complex application of state's tax laws to internal construction and accounting practices typical of corporate entities;
- Negotiated settlement of significant Louisiana income and franchise tax assessments against media companies related to market based sourcing of receipts;
- Worked cooperatively with Mississippi State Tax Commission (n/k/a Department of Revenue) to resolve gaming withholding assessment by drafting and enacting new regulation to clarify unique and unsettled area of law;
- Negotiated a wide range of Mississippi income, franchise, sales and use, and ad valorem tax incentives for new and existing manufacturers and distributors investing in state, including numerous fee-in-lieu agreements and private letter rulings