



*Partner*

## JACKIE J. COOK

Detroit

t: 248.354.0380

### EDUCATION

Western Michigan University Thomas M.  
Cooley Law School, J.D., 2005

Hillsdale College, B.S., 1999

### BAR ADMISSIONS

Michigan

### COURT ADMISSIONS

U.S. District Court  
- Eastern District of Michigan  
- Western District of Michigan

U.S. Tax Court

Jackie Cook leads the firm's Tax Division.

Jackie brings 15-years of experience representing publicly traded companies, small businesses, municipalities, families, and individuals. Her work for clients resolving tax issues has spanned Michigan, as well as throughout the U.S.

For the first decade of her career she was a litigator with a large international law firm based in Detroit and a large national firm based in Chicago. She has experience as a tax attorney for a Fortune 500 company where she gained a

### PRACTICE AREAS

Tax Law

Litigation

Appeals

Real Estate

Employee Benefits/ERISA

client's perspective managing litigation and advising internal corporate clients regarding corporate acquisitions, construction contracts, city income tax, state taxes, and property taxes.

Today she helps clients navigate state and local tax legal issues from planning to audit through litigation and appeals. Her diverse background includes property tax appeals, Michigan and city income tax disputes, and sales and use tax controversies. She also has worked on matters involving election law, municipal law, general commercial litigation, including contract and vendor disputes, real estate acquisitions and landlord-tenant disputes, administrative law and state and local licensing, and governmental investigations.

Jackie continues to be a leader and frequently speaks in the Michigan tax arena, having served as former chair and 10-year council member for the State Bar of Michigan's Taxation Section.

## PROFESSIONAL AFFILIATIONS

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Member, Board of Directors, Michigan Women's Tax Association, 2021-present

Former Chairman and 10-year Council Member, State Bar of Michigan's Taxation Section

Former Intern, Executive Office of the Michigan Department Treasury

## HONORS

Fellow, American Bar Foundation

Rising Star, *Super Lawyers*

## COMMUNITY

Volunteer, St. Edith Catholic School and Church

Volunteer, Northville Baseball & Softball Association

Volunteer, West Catholic Football

## EXPERIENCE

Given Jackie's extensive experience in state tax matters as well as writing appellate briefs, she has been sought out to write amicus briefs in matters pending before the Michigan Supreme Court and Michigan Court of Appeals.

- Jackie filed an amicus brief on behalf of the State Bar of Michigan Taxation Section with the Michigan Supreme Court in *Tomra of North America v. Department of Treasury*. The Michigan Supreme Court affirmed the State Bar's position that the taxpayer's recycling machines were exempt from sales and use tax under the industrial processing exemption.
- Jackie was retained by the Software and Information Industry Association, a national leading trade association, to write an amicus brief for the Michigan Court of Appeals in *Thomson Reuters Inc. v. Department of Treasury*, in support of the taxpayer. The Court of Appeals found in favor of the taxpayer, holding that its software services were exempt from sales and use tax.

## PRESENTATIONS & PUBLICATIONS

### PRESENTATIONS

- "Tax Law Series: State Tax Controversies," ICLE Webcast, (April 5, 2022)
- "Sales & Use Tax: The Installation and Delivery Debate," MICPA Michigan Tax Conference, (November 3, 2021)
- "The Latest Update on Excise Taxes," Featured Speaker, State Bar of Michigan Taxation Section, 33rd Annual Tax Conference, Livestream (May 27, 2021)
- "Sales & Use Tax: Everything You Need to Know," MICPA Michigan Tax Conference, Livonia, MI (Nov. 2, 2017)
- "Tax Law Series: State Tax Controversies in Michigan," ICLE Webcast (2015)
- "Personal Property Cases – Manufacturing Tax Reforms and What You Need to Know," MICPA, Novi, MI (November 3, 2015)
- "Round-Up of Select Recent State and Local Tax Cases," State Bar of Michigan Tax Section, 28th Annual Tax Conference, Plymouth, MI (May 21, 2015)
- "Personal Property Tax Reform: What You Need to Know Before the February 20, 2015 Personal Property Statement Due Date," MICPA, Troy, MI (January 23, 2015)
- "Property Tax Hot Topics (Including Michigan Personal Property Tax Reform)," Michigan Tax Conference, Novi, MI (Nov. 5, 2014)
- "Tax Law Series: State Tax Controversies in Michigan," ICLE Webcast (2014)
- "Hot Topics in State Taxation," Tax Executives Institute, East Lansing (Nov. 21, 2013)
- "2013: The Year of the Michigan Supreme Court Tax Cases," MICPA Michigan Tax Conference, Novi, MI (Nov. 6, 2013)
- "Hindsight is 20-20: A Primer for New SALT Practitioners," MICPA Michigan Tax Conference, Novi, MI (Nov. 5, 2013)
- "After Hours Tax Law Series: Michigan Tax Law Update 2013," ICLE Webcast (2013)
- "Communicating to Yes," Michigan Women's Tax Association Annual Conference, Novi, MI (Oct. 21, 2013)

- “State Tax Controversies: A View from Many Angles,” State Bar of Michigan Taxation Section Annual Tax Conference, Plymouth, MI (May 23, 2013)
- “State and Local Tax Law Update,” Tax Executives Institute, East Lansing, MI (Nov. 16, 2012)
- “State Tax Potpourri,” MICPA Michigan Tax Conference, Novi, MI (Nov. 6, 2012)
- “After Hours Tax Law Series: Michigan Tax Law Update,” ICLE, Ann Arbor, MI (Oct. 4, 2012)
- “MBT Credits: A Different Kind of Credit Application,” MICPA (Dec. 10, 2009)
- “Discussion of Latest and Greatest State Tax Litigation,” Council on State Taxation Midwest Regional State Tax Seminar and Multistate Executives Tax Roundtable (Oct. 2008)
- “The New Michigan Business Tax,” Oakland County Bar Association Medical Legal Committee (Dec. 6, 2007)

## PUBLICATIONS

- “Notable Pending Legislation Impacting Michigan Tax Administration,” (co-author) Michigan Tax Lawyer, Vol. XXXIX, Issue 2, Summer 2013
- “How the Gold Gets in the Pot at the Rainbow’s End: An Attorney’s Guide to Unclaimed Property Compliance in Michigan,” (co-author) Michigan Bar Journal, October 2012
- “Commissioner v. Banks: The Tax Liability of Contingent Fees to Litigants,” Michigan Tax Lawyer, vol. 32, issue 2 (Summer 2006)