

### Tax Partner Roburt Waldow and Special Counsel Greg Turner Join Sheppard Mullin Tax Practice

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Sheppard, Mullin, Richter & Hampton LLP is pleased to announce the addition of a robust state and local tax practice group to its nationwide tax practice: Partner Roburt J. Waldow, who joins the firm from Jones Day, and Special Counsel Greg Turner, most recently VP & Senior Tax Counsel at the Council On State Taxation (COST). Waldow will be based in the firm's Orange County office and Turner will be based in Sacramento.

"We are pleased to welcome Roburt and Greg to the firm. Their broad range of state and local tax expertise will allow us to service the totality of state and local tax issues our clients face. We will be able to leverage Roburt's depth of experience in complex state tax controversy, tax planning, and transactional matters, and Greg's extensive experience working with state legislatures and state tax agencies to resolve complex tax matters in a manner best suited to our clients' particular needs," said Guy N. Halgren, chairman of Sheppard Mullin.

"Roburt and Greg add depth and strength to our firm-wide tax practice. Roburt's banking industry knowledge and expertise dovetails well with our robust finance and banking practice. Greg brings twenty years of State Capitol experience working to address state legislative and regulatory issues facing business taxpayers. Both Roburt and Greg are well known within the SALT community and among a very small group of practitioners regularly engaged with legislative and administrative representatives to address state tax issues facing corporate taxpayers," added Keith R. Gercken, chair of Sheppard Mullin's Tax practice group.

"I am thrilled to join Sheppard Mullin, a dynamic firm deeply rooted in California but with a global reach. We think the firm is the perfect platform for growing what we intend to be one of the nation's leading multi-state and local tax practices," Waldow stated.

"I couldn't agree more," added Turner. "Sheppard Mullin recognized that the state and local tax arena is itself quite dynamic. Client needs may range from traditional transactional, planning, and administrative controversy to litigation or legislative and regulatory engagement. Sheppard Mullin is now uniquely positioned in the SALT community to address the totality of those issues."

Waldow's practice involves a broad array of SALT related services, regularly representing clients in controversy matters, from audit through litigation, and advising clients on transactional and planning matters. He was named the Best Lawyers' 2014 Orange County Tax Law "Lawyer of the Year," and was selected for inclusion in the 2013, 2014, and 2015 editions of The Best Lawyers in America in the practice areas of tax law. Waldow is a

member of the Executive Committee of the State Bar of California, Taxation Section and a former chair of the Banking and Savings Institutions Committee of the American Bar Association Tax Section. He has participated in the invitation-only State Bar of California, Taxation Section, Eagle Lodge West conference in 2010 (Franchise Tax Board Sessions), 2012 (State Board of Equalization Sessions), 2013 (State Board of Equalization Sessions), and 2014 (Franchise Tax Board Sessions).

Waldow is a frequent speaker on state tax matters at conferences throughout the country, including those sponsored by the American Bar Association; the State Bar of California, Taxation Section; the San Francisco Bar Association; Tax Executives Institute (TEI); Council on State Taxation (COST); and BNA/Cite. He is a contributing author to the CCH *California Tax Analysis: Corporation Tax* (2d ed.) and has coauthored articles published in BNA's Tax Management series, the *Journal of Taxation and Regulation of Financial Institutions*, and *Tax Analysts' State Tax Notes*.

Waldow received his J.D. from Duke University in 1994, LL.M. in Taxation from New York University in 1995 and his B.A., *magna cum laude*, from University of the Pacific in 1991.

Turner brings more than twenty years of state and local tax expertise to Sheppard Mullin. As former legislative and State Board of Equalization staff, Turner has extensive experience and contacts in Sacramento. Turner also represented taxpayers in private practice with one of the State's leading government law practices, whose state and local tax practice involved both administrative and judicial controversy as well as administrative, legislative and ballot measure advocacy. In addition to working on state tax controversy and planning matters, as a registered lobbyist, his role will include assisting clients in connection with proposed legislation, regulations, and ballot measures relating to state tax and local tax.

Turner is a sought after speaker on state and local tax issues, particularly in relation to the scope of state and local tax authority. From regular presentations at COST conferences across the country and leading COST's robust regional meetings in the west, he also is a regular speaker at conferences sponsored by the California State Bar, Tax Executives Institute (TEI), the Federation of Tax Administrators (FTA), the Western States Association of Tax Administrators (WSATA) and San Jose State University's "High Tech Tax Institute."

Turner received his J.D. from University of the Pacific, McGeorge School of Law in 1992 and his B.A. from University of Arizona in 1988.

Sheppard Mullin's Tax practice group includes 20 attorneys firmwide.

## Practice Areas

Tax