

**Scott M. Edwards**

Shareholder  
edwardss@lanepowell.com  
206.223.7010



**Areas of Practice**

Scott Edwards focuses his practice on state and local tax, including appeals and litigation, tax refund claims and ruling requests for state/local taxes, state/local tax audit defense, multi-state tax issues and tax planning. He is a frequent speaker on state and local tax issues and has given presentations for various organizations including the Committee on State Taxation (“COST”), the Institute for Professionals in Taxation (“IPT”) and the Tax Executives Institute (“TEI”). Scott currently serves as Assistant Editor for the *Journal of Multistate Taxation and Incentives*. He also serves on the Legal Affairs Council for the Association of Washington Business, as well as Board Member for the American Red Cross, King and Kitsap County Chapter.

**Professional Experience**

Adjunct Professor of Law (Tax), University of Washington School of Law, Seattle, (2000 - Present)  
Perkins Coie LLP (1999 - 2010)  
Bogle & Gates PLLC (1996 - 1999)  
Bressler, Amery & Ross, PC (1991 - 1996)

**Admitted to Practice**

Washington  
Third Circuit Court of Appeals  
U.S. District Court of New Jersey  
U.S. Court of International Trade  
U.S. Supreme Court

**Academics**

University of Washington School of Law (J.D., with honors, 1991)  
Princeton University (B.A., *magna cum laude*, 1988)

**Practice Group and Specialty Team Memberships**

Taxation

**Representative Matters and Clients**

*HomeStreet, Inc. v. Washington Department of Revenue*. Washington State Supreme Court. Obtained refund of B&O taxes paid by a mortgage lender on revenue from its retained interest in residential mortgage loans that were sold or securitized into the secondary market. 210 P.3d 397 (Wash. 2009)

*AgriLink Foods, Inc. v. Washington Department of Revenue*. Washington State Supreme Court. Successful challenge of tax assessment arising out of Department’s effort to reclassify taxpayer’s business activities. Obtained ruling refunding taxes State had improperly assessed and establishing scope of tax classification for processing perishable meat products. 103 P.3d 1226 (Wash. 2005)

*Samis Land Co. v. City of Soap Lake*. Washington State Supreme Court. Obtained ruling in favor of landowner on claim that local government’s “regulatory fee” was an unconstitutional property tax. 980 P.2d 805 (Wash. Ct. App. 1999), *aff’d*, 23 P.3d 477 (Wash. 2001)

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*Bowie v. Department of Revenue.* Washington State Court of Appeals. Reversing dismissal of tax refund suit on grounds that neither the Department nor courts have authority to impose requirements that are not contained in the tax statutes. 206 P.3d 675 (Wash. Ct. App. 2009)

*Avanade, Inc. v. City of Seattle.* Washington State Court of Appeals. Invalidating a tax assessment that imposed tax on revenue generated by business activities conducted outside the city. 211 P.3d 476 (Wash. Ct. App. 2009)

*APL, Ltd. v. Washington Department of Revenue.* Washington State Court of Appeals. Representing taxpayer in sales tax refund claim, reinstating claim and remanding to trial court to determine whether leased container cranes are real property fixtures. 2010 WL 264992 (Wash.App. Div. 1, January 25, 2010)

*KMS Financial Servs., Inc. v. City of Seattle.* Washington State Court of Appeals. Obtained favorable rulings in both the Court of Appeals and trial court ruling that federal and state constitutions limit the City's taxing authority to income derived within its borders and thus mandate apportionment when a company engages in activities outside the City. 146 P.3d 1195 (Wash. Ct. App. 2006) Review denied, 166 P.3d 1217 (2007)

*Corporate Express Office Products, Inc. v. City of Seattle.* Washington State Court of Appeals, King County Superior Court (Washington). Represented plaintiff; obtained unpublished decision affirming challenge to City tax assessment based on incorrect tax allocation ordinance.

*City of Tacoma v. Mary Kay, Inc.* Washington State Court of Appeals. Won dismissal of City's appeal of an administrative order awarding tax refund to client. 70 P.3d 144 (Wash. Ct. App. 2003)

*Barnett & Lim Associates v. City of Federal Way.* Washington State Court of Appeals. Obtained ruling that liens against owner's property were unconstitutional based on gambling tax liability of tenant. 2006 WL 3187282 (Wash. Ct. App.)

*Ford Motor Co. v. City of Seattle and Ford Motor Co. v. City of Tacoma.* King County Superior Court (Washington), Washington State Supreme Court. Refund suit addressing the proper taxation of out-of-state manufacturer whose products are purchased by local retailers.

*Shell Oil Co. v. Washington Department of Revenue.* Representing Shell Oil Co. in appeal regarding proper valuation of barter transactions.

*Estate of Kurt Cobain v. Washington Department of Revenue.* Thurston County Superior Court (Washington). Successful refund suit challenging whether estate was engaged in business.

## **Publications**

"The Good and the Bad for Washington Companies — State Taxes and the Business Climate," *Seattle Business* magazine, December 2011

"Taxing Times — In the New Year, the Legislature Must Balance a Growing Budget Deficit With the Voters' Strong Anti-Tax Sentiment," *Seattle Business* magazine, January 2011

## **Speaking Engagements**

"Current Legal Issues in Commercial Real Estate," Building Owners and Managers Association International's 1-Day Education Conference, May 23, 2011

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“Real vs. Personal Property,” The Institute for Professionals in Taxation, March 3, 2011

“Real vs. Personal Property,” Washington Society of CPAs Washington State Tax Conference, May 15, 2009

“Advance Sales and Use Tax,” Lorman Education Services, May 1, 2008

“Streamlined Sales Tax Project in Washington,” Lorman Education Services, February 28, 2008

“Apportioning Gross Receipts Taxes on Interstate Commerce: *Ford Motor Co. v. Seattle*,” American Bar Association Section of Taxation, September 28, 2007

“Appeals and Litigation - What You Need to Know,” IPT Sales Tax Symposium, September 22, 2006

### **Awards and Honors**

Named as one of *The Best Lawyers in America*®, Tax, 2012

### **Professional and Community Activities**

Associate Editor, *Journal of Multistate Taxation and Incentives*

Association of Washington Business

Member, Legal Affairs Council

Member, Tax and Fiscal Policy Committee

American Red Cross, King and Kitsap County Chapter

Member, Board of the Directors

Chair, Finance Committee

Member, Executive Committee, Washington Research Council