

**Craig B. Fields | Partner**

**Tax**

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## **CO-CHAIR, TAX, BENEFITS, AND PRIVATE CLIENT PRACTICE GROUP**

Craig leads Blank Rome's State + Local Tax practice and regularly litigates state and local tax matters as well as counsels clients on state and local tax planning. In addition to representing clients in state and local tax controversies before administrative and judicial systems in jurisdictions throughout the United States, he has resolved hundreds of non-public record cases around the country.

He has secured successful outcomes for clients in state general jurisdiction courts and tax courts as well as appellate courts for a multitude of clients across various industries. He has also advised clients on the potential state and local tax consequences of complex restructurings involving corporation income (franchise) taxes, sales and use taxes, and miscellaneous taxes.

Craig has published numerous articles on state and local taxation, which have appeared in leading industry publications such as the *Journal of State Taxation*, *State Tax Notes*, Tax Management's *Multistate Tax Report*, COST's *State Tax Report*, TEI's Tax Executive, Research Institute of America's *State and Local Taxes Weekly*, the *Journal of Multistate Taxation and Incentives*, *Law360*, *Cyberspace Lawyer*, the *Interstate Tax Report*, and The American Bar Association's *The State & Local Tax Lawyer*.

Craig also frequently delivers lectures on state and local tax issues and has spoken before many organizations, including Georgetown University Law Center's Advanced State and Local Tax Institute, The National Multistate Tax Symposium, New York University's Institute on State and Local Taxation, Vanderbilt University Law School's Paul J. Hartman State and Local Tax Forum, the Tax Executives

Institute, the Council On State Taxation, the Energy Tax Association, STARTUP, the Chicago Tax Club, the Tulane Tax Institute, Practicing Law Institute, and the Tax Section of the American Bar Association.

## Select Engagements

- Represented a generator and wholesaler of electricity before the New York State Tax Appeals Tribunal, which agreed with us and held in a precedential decision that the company is subject to the \$350,000 cap applicable to qualified New York manufacturers in computing the capital base of its corporation franchise tax liability.
- Represented an American public research, development, and manufacturing company before the Colorado Supreme Court, which held that the Department of Revenue could not forcibly include in a combined return a corporation's subsidiary, a holding company that derived its income solely from investments in foreign entities, inasmuch as the department was bound by its own regulation, which provided that a corporation without any property or payroll of its own cannot be included in a Colorado combined return.
- Represented an American department store retail chain before the Virginia Supreme Court, which held in a 4-3 decision that the subject-to-tax safe harbor to the royalty addback was ambiguous and applies only to the extent that the royalties are actually taxed by another state. In addition, the court agreed with the company's alternative argument that a portion of the royalties qualify for the safe harbor when 1) the royalties are taxed by states that require the royalty payor to add back the royalty payments, or 2) the royalties are taxed by states that require combined or consolidated reporting.
- Represented a former *Fortune* 500 chief financial officer ("CFO") who was based in New York City while CFO, but then retired and moved to Paris to be with his wife, a French domiciliary with whom he rekindled a relationship after more than 40 years apart. A New York State administrative law judge held that the CFO was no longer domiciled in New York and therefore could no longer be taxed as a New York State and City resident.
- Represented an American electric power holding company before the New Jersey Tax Court, which held that electric utilities taxes paid to North Carolina and South Carolina are not taxes "on or measured by profits or income, or business presence or business activity" and therefore are not required to be added back to the taxpayer's federal taxable income for Corporation Business Tax purposes.
- Represented an American lifestyle clothing and accessories retailer before the Indiana Tax Court, which granted partial summary judgment against the Department of Revenue in a forced combination case.

## Admissions

- Connecticut
- District of Columbia
- Massachusetts

- New York

## Memberships

- American Bar Association

## Education

- Duke University School of Law, JD
- New York University School of Law, LLM
- Queens College, BA

## Recognitions

- 2012–2023, New York: State and Local Tax, listed in *Chambers USA*
- 2011–2023, U.S. Taxes, listed in *The Legal 500 United States*
- 2021–2023, “Leading Lawyer,” listed in *The Legal 500’s Guide to Outstanding Lawyers Nationwide*
- 2018, “Tax MVP,” listed in *Law360*
- 2017, “Outstanding Achievement in State and Local Taxation” Paul H. Frankel Award, received by the NYU School of Professional Studies

## Professional Activities

In 2019, Craig was selected as a fellow of the American Bar Foundation. He also serves as an advisory board member for various professional organizations, publications, and centers, including the Georgetown Law Center, The National Multistate Tax Symposium, *The Journal of State Taxation*, Bloomberg BNA State Tax, and *State Tax Notes*.