

THOMAS J. KENNY



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Education

Detroit College of Law
Detroit, Michigan
J.D., 1978

Wayne State University
Detroit, Michigan
B.A., Mathematics, 1973

Legal Employment

Varnum
Novi, Michigan 2006
Partner

Raymond & Prokop, P.C.
Southfield, Michigan
Partner, 1987 - 2006

Assistant Attorney General
State of Michigan
Tax Division
Lansing, Michigan 1979 - 1987

Assistant Prosecuting Attorney
Wayne County Prosecutor's Office
Detroit, Michigan 1978 - 1979

Practice Areas

State and Local Taxation
Civil and Criminal Tax Litigation; Tribal Tax Compacts

Professional Affiliations

State Bar of Michigan (Taxation Section; State and Local Tax Committee,
Chair, 2000 - 2002; Council Member, 2002 - 2005)

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Publications

"Negotiation of Tax Compacts for Developing Standards of State Taxation in Indian Country," State Tax Notes Vol. 35, No. 7, 2005 (co-Author)

"Computer Software License and Maintenance Fees: A Royalty Subtraction from the Michigan SBT Base," 10 Interstate Tax Report No. 8, 1994

"The Sales and Use Tax Industrial Processing Exemption: A Dilemma for Third-Party Servicers," 73 Mich. B. J. 700, 1994

"Computer Software: A New Revenue Source for State and Local Taxation," 69 Mich. B.J. 1290, 1990

Tribal Tax

Counsel for the Twelve Federally Recognized Michigan Indian Tribes in the Negotiation of the Tribal-State of Michigan Tax Compact (2000-2002)

Instructor, South Dakota Tribal Taxation: Sisseton Wahpeton Oyate Tribal Tax Seminar (Agency Village, South Dakota, July 21-22, 2006)

Representative Tax Litigation:

- AutoAlliance International Inc. v. Department of Treasury, ___ Mich. App. ___ (2009)
- U.S. Steel v. County of Wayne, Mich. Tax Tribunal Docket No.: 310422 (2007)
- Freightliner LLC v. Indiana Department of Revenue, Indiana Tax Court Case No.: 49T10-0611-TA-102 (2007)
- UBS Financial Services (f/k/a PaineWebber) v. Ohio Dept. of Taxation, Ohio Board of Tax Appeals Docket No.: 2003-P-1139 (2005)
- Compuware Corporation v. Department of Treasury, Mich. Tax Tribunal Docket No.: 303847 (2005)
- Elsheick v. Department of Treasury, 225 Mich. App. 575 (1997)
- Lindsey Anderson Sagar Trust v. Department of Treasury, 204 Mich. App. 128 (1994)
- Caterpillar v. Department of Treasury, 440 Mich. 400 (1992), cert. denied, 506 U.S. 1014 (1992) Amicus Curiae)
- J.C. Penney v. Department of Treasury, 171 Mich. App. 30 (1988)
- Honeywell, Inc. v. Department of Treasury, 167 Mich. App. 446 (1988)
- Kelser v. Department of Treasury, 167 Mich. App. 18 (1988).
- Rosenbalm v. Department of Treasury, 164 Mich. App. 99 (1987)

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- Stratton-Cheeseman Management, Inc. v. Department of Treasury, 159 Mich. App. 179 (1987)
- Tulsa Oil Co. v. Department of Treasury, 159 Mich. App. 819 (1987)
- Zenith Industrial Corp. v. Department of Treasury, 152 Mich. App. 476 (1986)
- Mid-America Management Co. v. Department of Treasury, 153 Mich. App. 466 (1986)
- Vomvolakis v. Department of Treasury, 145 Mich. App. 238 (1985)
- Mastercraft Engineering, Inc. v. Department of Treasury, 141 Mich. App. 56 (1985)
- Natural Aggregates Corp. v. Department of Treasury, 133 Mich. App. 441 (1984)
- Holy Spirit Assoc. for the Unification of World Christianity v. Department of Treasury, 131 Mich. App. 743 (1983)
- Michigan National Bank v. Department of Treasury, 127 Mich. App. 646 (1983)