

Influential Women In Tax: Mayer Brown's Leah Robinson

By Maria Koklanaris

Law360 (September 12, 2019, 12:02 PM EDT) -- From convincing the New Jersey Tax Court that the state's corporate income tax violated the supremacy clause, to founding a monthly networking lunch for women in state and local tax, Mayer Brown's Leah Robinson has earned her spot among Law360 Tax Authority's Influential Women in Tax Law.

When she joined Mayer Brown LLP's New York office in 2017, Robinson made it clear that she wasn't interested in just doing "some SALT work" for the firm, which had had one or two attorneys doing state and local tax work over the years.

"I said, I want a team," Robinson said, and the firm agreed. And in just two years, the Mayer Brown SALT group, under Robinson's leadership, has notched some significant accomplishments. They include a recent win against New Jersey for unconstitutionally taxing a food products company that should have been protected under the Interstate Income Act, known as P.L. 86-272, and representing eBay in an amicus brief in the landmark U.S. Supreme Court's Wayfair case.

Robinson is also the chief outside state tax counsel for MasterCard International Inc., where she represents the company on a variety of matters including a current challenge to Illinois' throw-out rule.

Scarlet Pereira, senior vice president for tax planning and compliance at MasterCard, told Law360 that the company values Robinson's comprehensive knowledge of its tax business.

"It's really unique to have a partner like this at a law firm that knows the business like we do," Pereira said. "I can trust pretty much anything that comes from her desk."

In the state tax world at large, Robinson is known for blending technical expertise, effective advocacy and an approachable style. She began honing the first quality after graduating from Rutgers Law School then getting her masters in taxation from the New York University School of Law. After NYU, she went to work for the Office of the Chief Counsel of the Internal Revenue Service. In the two years she was there, Robinson was part of the litigation team handling the landmark transfer pricing case in which GlaxoSmithKline paid \$3.1 billion to settle a dispute with the federal agency.

INFLUENTIAL WOMEN IN TAX LAW



Leah Robinson
Mayer Brown

CAREER ACCOMPLISHMENTS

- Won a challenge to corporate income tax on constitutional grounds in New Jersey Tax Court.
- Co-authored an amicus brief for eBay in the Supreme Court's landmark Wayfair case.
- Founded an 11-year-old monthly networking lunch for state and local tax women in New York and New Jersey.

After that, Robinson began her career in private practice at McDermott Will & Emery LLP, where she worked on precedential cases including *Labor Ready Northeast v. Director, Division of Taxation*, which established that a company can seek a declaratory judgment in the Tax Court even if it hasn't received an assessment from an audit. Another important case was the *Matter of American Multi-Cinema Inc.*, which established that sales tax in New York cannot be imposed where the intangible aspect of a good, in this case a digital movie, is the true object of the transaction, even if the movie is delivered on a hard drive, which is tangible personal property.

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It was also at McDermott that she met the person she considers her mentor and greatest professional influence, veteran state tax attorney Arthur Rosen. Speaking of the AMC theater case, Rosen said Robinson's contribution was “immense — putting together the varied aspects of the prosecution of that case from witnesses to documentary evidence, her work was crucially important to the success we had.”

For Robinson, Rosen said, the client is everything, and it shows in how much clients want to work with her.

Rosen said Robinson has the “sterling qualities” of being “both extremely likable and very profoundly cerebral.”

After McDermott, Robinson moved to Eversheds Sutherland then to Mayer Brown, where Jason Bazar, co-chair of tax transactions and consulting, said the firm was lucky to land her. Bazar said it speaks to Robinson's reputation that she was on the team drafting the amicus brief for eBay in the most significant state and local tax case in decades.

“It's a credit to her skill, to the way she is perceived in the market,” Bazar said. “It's important to have a high-quality state and local practice, and Leah was the person that we thought was the right person to lead our effort.”

Robinson said she is proud of her litigation work, but when asked what she is most professionally proud of, she points to the “New York Ladies Lunch,” which she founded 11 years ago and which still draws more than 30 women to each of its 10 meetings a year. The women are SALT professionals in New York and New Jersey from law firms, companies and accounting firms.

As a young lawyer, Robinson said, she saw men going to monthly networking lunches and couldn't find a similar event for women. So she contacted “everyone I knew,” and was delighted with the level of interest, which continues to this day.

“It's a great group of women, and all are invited,” Robinson said. “We sit around and mostly talk about tax,” but also sometimes about work-life balance, she said.

“It's been something I've been able to foster, and it's a way to give younger women what I didn't have,” Robinson said.

Robinson is also known for her active participation in national tax institutions. She is one of two women who serve as vice chair of the State and Local Taxes Committee of the American Bar Association Section of Taxation, and she is conference co-chair of the New York University State and Local Tax

Forum, which is held each summer. She sits on several advisory boards, including that of the New York City Department of Finance commissioner and the New Jersey Supreme Court's committee on tax court rules. She frequently presents at state and local tax conferences around the nation, often alongside government officials such as Harry Leonard, deputy commissioner of the New York City finance department.

"All of us are on our game" to match up with Robinson on a panel, Leonard said. "Sometimes we agree, sometimes we don't. Nevertheless, there is always good give and take. She keeps us on our toes."

--Editing by Tim Ruel and Neil Cohen.