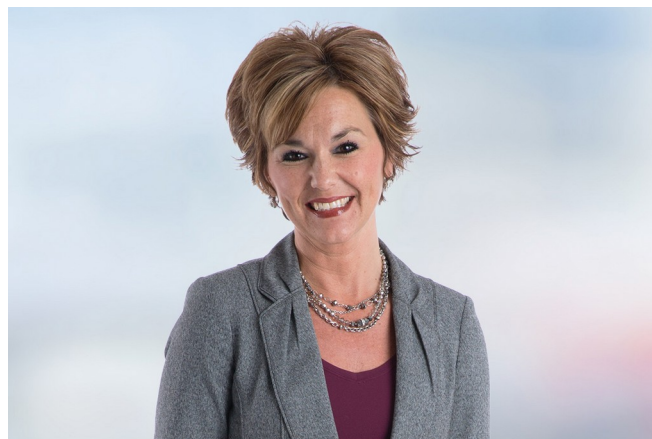


Katina M. Peterson

Partner

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Minneapolis – 612.340.7856



Katina Peterson defends taxpayers of all types against IRS and state tax authority challenges—turning audits, appeals, and litigation into resolved, quantified outcomes.

Katina brings a dual focus to her tax practice: she resolves disputes with taxing authorities and structures forward-looking tax planning so clients avoid the next one. Working across federal and state tax controversy and litigation for more than 25 years, Katina represents a wide range of taxpayers—businesses, individuals, nonprofits, tribal governments, municipalities, political subdivisions, estates, and trusts—through every stage of a tax dispute, from initial audit through administrative appeals, U.S. Tax Court, federal district court, and state court litigation, and collection proceedings.

On the federal side, Katina's practice centers on disputes with the Internal Revenue Service (IRS). She regularly achieves favorable results at the examination level, before IRS Appeals officers, and in U.S. Tax Court. Her IRS controversy work includes income tax disputes involving a wide range of issues; employment and payroll tax disputes, including worker classification and tip reporting; tax-exempt organization audits, including unrelated business income and excess benefit transactions; estate and gift tax audits, including significant valuation issues; and excise tax disputes. She also represents clients in IRS collection matters, including collection due process hearings, offers in compromise, penalty abatement requests, and installment agreements.

Katina's state and local tax (SALT) practice is equally deep. She has handled SALT disputes in multiple states, including Minnesota, New York, California, and Washington, and before the Minnesota Tax Court. Her SALT work includes individual income tax disputes, including domicile changes and residency planning; business income and franchise tax disputes, including nexus, application of Public Law 86-272, and apportionment; withholding tax disputes, including allocation of nonresident compensation such as equity awards and retirement income, and tax issues relating to remote workers; sales and use tax disputes, including nexus; personal liability

Education

- Minnesota State University, Moorhead (B.A., Political Science/Criminal Justice/Sociology, 1996)
 - *summa cum laude*
- William Mitchell College of Law (J.D., 2000)
 - *magna cum laude*
 - Tax Moot Court and National Tax Moot Court Participant
 - William Mitchell Academic Scholarship Recipient
 - CALI Excellence Award Recipient for Business Entity Tax, Estate and Gift Tax, Evidence and Constitutional Law

Bar Admissions

- Minnesota

assessments for sales and withholding taxes; MinnesotaCare, occupation, and tobacco products tax disputes; and property tax exemptions. In each area, she has handled a wide range of issues.

Among her most significant representations, Katina has served as lead state and local tax counsel to the public authority owner of the \$1.1 billion U.S. Bank Stadium in Minneapolis, secured multi-million dollar MinnesotaCare tax refund claims for a healthcare system client, and obtained favorable resolutions involving executive compensation paid to directors of Minnesota-based corporate boards.

Katina also advises healthcare systems, family offices, nonprofit and tax-exempt organizations, and clients in the creative industries and Indian and Alaska Native sectors on the tax dimensions of their operations and structures.

Select Experience

- Represented clients before IRS examining agents, Appeals officers, and IRS counsel on income and employment tax withholding disputes, achieving favorable resolutions at the audit and Appeals levels.
- Secured favorable IRS outcomes for clients on valuation of business interests, including gift and estate tax valuation disputes before IRS Appeals officers and IRS counsel.
- Served as lead state and local tax counsel to the public authority owner of the \$1.1 billion U.S. Bank Stadium in Minneapolis, advising on tax matters arising from one of the largest public facility projects in Minnesota history.
- Secured multi-million dollar refund claims of MinnesotaCare taxes on behalf of a healthcare system client before the Minnesota Department of Revenue.

Court Admissions

- U.S. Tax Court

Professional Affiliations

- Minnesota State Bar Association
- Minnesota Justice Foundation

Accolades

- *Best Lawyers in America*®, 2020-2026
- MSBA, North Star Lawyer, 2012-2020, 2023-2025
- *Minnesota Monthly*, Top Lawyer in Tax Law, 2024
- Consistently providing pro bono legal assistance to those in need through Dorsey's Pro Bono program

Insights

April 3, 2020

CARES Act Provides Significant Payroll Tax Relief and Relief for Business Taxpayers and Individuals

March 23, 2020

UPDATE: COVID-19-Related Tax Credits and Tax Filing and Payment Relief

July 24, 2018

Minnesota Supreme Court Holds Trust Residency Statute Unconstitutional As Applied to Taxpayer Trusts—Time to Evaluate Income Tax Refund Claims

June 22, 2018

U.S. Supreme Court Hands Down Two Significant Tax Decisions

January 17, 2018

Employers Beware: Tax Law Change Eliminates Tax Deductions Relating to Certain Settlements

December 21, 2017

New Tax Act

June 19, 2017

Minnesota Tax Court Holds Trust Residency Statute Unconstitutional

June 19, 2017

Despite Clash Over Tax Cuts, Governor Dayton Signs Bill Enacting Important Income Tax Changes for Minnesota Residents and Nonresidents