



## Kathleen S. Cornett

Counsel

+1 404 881 4445 | [kathleen.cornett@alston.com](mailto:kathleen.cornett@alston.com)

**Atlanta** | One Atlantic Center, 1201 West Peachtree Street, Suite 4900 | Atlanta, GA 30309-3424

### *Related Services*

State & Local Tax ■ Tax Controversy ■ Unclaimed Property ■ Tax

---

### *Clients rely on Kathleen's counsel in federal, state, and local tax controversy issues.*

Kathleen Cornett is counsel with the Alston & Bird State & Local Tax Group. Kathleen represents clients on complex state and local tax planning issues, audits, controversies, and litigation. In addition to tax, Kathleen's practice includes a wide variety of unclaimed property matters, such as advising clients on multistate audits and controversy and litigation matters.

She earned her J.D., with honors, from the University of Chicago Law School, where she served as a member of the Institute for Justice Clinic on Entrepreneurship. Kathleen received her B.B.A., magna cum laude, in accounting and economics from the University of Georgia.

### *Representative Experience*

- Representing a national consumer markets company in a transfer-pricing dispute before the Georgia Tax Tribunal.
- Representing a client in a diesel fuel tax refund claim before the California Department of Tax and Fee Administration and the California Office of Tax Appeals.
- Represented a major defense contractor in securing a property tax exemption for millions of dollars of inventory in Georgia.

### *Publications & Presentations*

#### **Publications**

- "Unclaimed Property Issues 2022 – Year in Review," *State Tax Notes*, January 16, 2023.
- "Deciphering California's Tangled Nexus Standards," *State Tax Notes*, May 4, 2020.
- "Colorado Tax Change Is Bad News for Gift Card Issuers," *Law360*, April 22, 2019.
- "Cryptocurrencies and Unclaimed Property—Into the 'Virtual' Unknown," *Bloomberg BNA Daily Tax Report: State*, February 8, 2019.
- "How Do You Win an External Consistency Challenge, Anyway?" *State Tax Notes*, Jan. 7, 2019.
- "Controlling Interest Transfer Taxes (Part Two)," *Journal of Multistate Taxation and Incentives*, Vol. 28, No. 8, November/December 2018.
- "Privileged & Confidential: A Primer on the Work-Product Doctrine for State Tax Professionals," *Bloomberg BNA*, August 1, 2017.

- Privileged & Confidential: A Primer on the Work-Product Doctrine for State Tax Professionals, *Bloomberg BNA Daily Tax Report*, August 1, 2017.
- “Controlling Interest Transfer Taxes: A (Mostly Critical) Review,” *Journal of Multistate Taxation and Incentives*, Vol. 26, No. 9, January 2017.

## ***Presentations***

- “Keeping Up with Marketplace Developments,” 2024 Spring Meeting, Council on State Taxation, Cambridge, MA, April 30–May 3, 2024.
- State Indirect Tax Seminar, Council on State Taxation (COST), Atlanta, GA, December 13, 2023.
- “All Things SAASy,” 2023 IPT Sales Tax Symposium, Institute for Professionals in Taxation (IPT), Chicago, IL, September 30–October 4, 2023.
- 2023 SALT Workshop for the Tech Industry, Council on State Taxation, Foster City, CA, August 16-17, 2023.
- “Conundrums with the States’ Marketplace Facilitator Laws,” 2022 State and Local Tax Workshop for Technology Companies, Council On State Taxation (COST), Burlingame, CA, August 10, 2022.
- “Jurisdictional Nexus and Constitutional Limitations,” 2022 COST Intermediate/Advanced State Income Tax School, Council on State Taxation, Atlanta, GA, May 15-19, 2022.
- “Jurisdictional Nexus and Constitutional Limitations,” 2022 Intermediate/Advanced State Income Tax School, Atlanta, GA, May 15-19, 2022.

## ***Professional & Community Engagement***

- Georgia Chamber of Commerce, Business Climate Committee

## ***Education***

- The University of Chicago (J.D., 2016)
- University of Georgia (B.B.A., 2013)

## ***Admitted to Practice***

- Georgia