



B. DEREK ROSE

Counsel

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BIOGRAPHY

Derek Rose is counsel in the St. Louis office of the law firm of BCLP, where his practice focuses on federal and state tax controversy matters. Rose received his J.D. degree *cum laude* from the University of Missouri. He has appeared in federal tax cases in the United States District Courts, the United States Court of Federal Claims and the Federal Circuit Court of Appeals and in state tax cases before the Missouri Supreme Court, Missouri Administrative Hearing Commission, Courts of Appeal, circuit courts, and local boards of equalization. Rose is a member of the American Bar Association Section on Taxation, the Missouri Bar, and the Illinois Bar. He has written numerous articles and presented seminars on a variety of Missouri tax issues, including Missouri income, sales and property taxation, Missouri unclaimed property law, and privatization of municipal utilities. He also served as an adjunct professor at Washington University and Fontbonne University teaching masters level classes in State and Local Taxation.

With respect to state tax matters, in addition to successfully litigating cases on a variety of issues, including cost of performance, apportionment, classification of business income and the scope of legislative authority to tax, he has advised on nexus issues, property tax and unclaimed property. He also served as quasi-internal tax counsel for a Fortune 50 corporation during that client's position vacancy supervising tax counsel and accountants on more than 100 active state tax controversies while interacting with corporate legal counsel to create issue resolutions consistent with broader corporate goals.

Derek's federal practice focuses primarily on controversy matters. He has successfully defended tax deductions in excess of \$1 Billion in a transfer pricing audit as well as on issues including Subpart F income, permanent establishment, debt capacity, depreciation disputes, research tax credits, captive insurance and privilege issues. He has successfully argued in the Federal Circuit Court of Appeals and resolved numerous cases in the United States Tax Court.

PROFESSIONAL AFFILIATIONS

- American Bar Association, Section of Taxation
- Missouri Bar Association
- Illinois Bar Association Bar
- Association of Metropolitan St. Louis

ADMISSIONS

- Illinois, 1996
- Missouri, 1995
- United States Court of Appeals for the Federal Circuit
United States District Court for the Eastern District of Missouri
United States Tax Court

EDUCATION

University of Missouri-Columbia, J.D., *cum laude*, 1995

University of Missouri-Columbia, B.A., *summa cum laude*, 1992

RELATED CAPABILITIES

- Tax Advice & Controversy
- Tax Controversy
- Real Estate Tax
- Tax & Private Client
- Real Estate
- Corporate
- Non Profit Organizations

EXPERIENCE

- Successfully defended tax deductions in excess of \$1 billion in international transfer pricing audit of a multinational drink and brewing holdings company.
- Successfully argued that sellers were not permitted to retain unconstitutionally collected coal excise taxes on behalf of Arch Coal in *Ontario Power v. United States*.
- Successfully defended state tax audits for a prescription benefit plan provider in excess of \$200 million.
- Obtained favorable voluntary disclosure agreements for internet retailer on potential liability in the wake of Supreme Court decision in *South Dakota v. Wayfair*.

RESOURCES

SPEAKING ENGAGEMENTS

- Panelist, “Kill Quill:” *South Dakota v. Wayfair, Inc.* and the Future of Internet Tax, Washington University Symposium on State and Local Taxes, September 2018
- Speaker, “Taxation in the Digital Age: The Demise of Quill and the Implications of the Supreme Court Decision in Wayfair” New York Law School, September 2018
- Speaker, “Application of Privilege and Other Elements of Non-Disclosure,” Associated Industries of Missouri Annual Tax, Business and Manufacturing Conference, October 2012-October 2016
- Speaker, “Ethical Considerations in Reporting Uncertain Tax Positions” University of Missouri Orin Ethics Symposium October 2015

RELATED INSIGHTS

Insights

Jun 20, 2024

City of St. Louis making earnings and payroll tax refunds for work from home compensation

The City of St. Louis has reached an agreement with the plaintiffs in *Boles v. City of St. Louis*, Case Number ED 111495 in which the Collector of Revenue of the City has agreed to process refunds for Earnings Taxes paid by or on behalf of employees who worked outside of the City beginning with the pandemic year 2020 through 2023. The City also has agreed to process refund of Payroll Expense Taxes paid by employers with respect to such employees.