



Cheryl A. Upham

Member

Philadelphia

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Cheryl concentrates her practice in the area of state and local tax law, including corporate and personal income, net worth/franchise, sales/use, property, payroll, and realty transfer taxes issues. Cheryl has extensive experience before various state and local courts and administrative appeal boards on both audit defense and refund issues, with particular experience dealing with personal income tax issues for high-net worth individuals including, domicile and residency issues and taxation of income from pass-through entities. She is also involved with state and local tax aspects of mergers and acquisitions, including realty transfer tax, bulk sales, and sales and use tax issues, as well as corporate restructurings. She works extensively on issues involving Pennsylvania state and local taxation of charitable organizations.

Cheryl is an active member of the Philadelphia Bar Association's Tax Section and State and Local Tax Committee (SALT). She is currently chair of the Tax Section and formerly served as both vice chair and secretary of the tax section, as well as both chair and secretary of the SALT Committee. Cheryl also currently sits on the Association's board of governors. She served as an adjunct professor at Villanova University School of Law from 2004 through 2012, teaching state and local taxation in the graduate tax program. She also frequently teaches continuing legal education classes on various state and local taxation subjects.

Cheryl is a co-editor of the *PA Tax Recap*, a joint email service of Cozen O'Connor and the Pennsylvania Legislative Service (PLS) that delivers updates in Pennsylvania tax law to subscribers, including substantive analysis of judicial decisions, actions by the General Assembly, and new regulations or other guidance from the Department of Revenue.

Cheryl was named a "2012 Lawyer on the Fast Track" by *The Legal Intelligencer*. Cheryl was selected as a Pennsylvania Super Lawyer in the 2015, 2016, 2017, 2018, and 2019 editions of *Pennsylvania Super Lawyers* published by Thomson Reuters and a Pennsylvania Rising Star Super Lawyer in the 2005, 2006, 2007, 2008, 2011, and 2012 editions.

Cheryl earned her undergraduate degree, *cum laude*, from Villanova University and her J.D. and Master of Laws in Taxation (LL.M.) from Villanova University School of Law.

Experience

Achieved a favorable en banc decision by the Pennsylvania Commonwealth Court on behalf of a corporate taxpayer that the client's corporate net income tax could be calculated without capping the amount the client could take on its net operating loss (NOL) carryover deduction. The Court held that the limit on NOL carryforward deductions violated the Uniformity Clause of the Pennsylvania Constitution because it results in two classifications, one for taxpayers that can completely eliminate their taxable income and another that can only limit the deduction to the extent of the limit.

Represented Pilot Air Freight Corp., a private air freight logistics, package forwarding, and delivery company, in connection with the sale of a controlling interest in the company to ATL Partners and British Columbia Investment Management Corp. The transaction required a complex reorganization of Pilot and its subsidiaries and drew on the experience of the firm's corporate, employee benefits, real

Practice Areas

- Tax

Industry Sectors

- Higher Education

Education

- Villanova University School of Law, J.D., 1997
- Villanova University School of Law, LL.M., 1999
- Villanova University, B.A., *cum laude*, 1994

Bar Admissions

- New Jersey
- Pennsylvania

Affiliations

- American Bar Association
- Pennsylvania Bar Association
- Pennsylvania Bar Institute
- Philadelphia Bar Association

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estate, intellectual property, tax, and aviation regulatory attorneys.

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