

Paying It Forward

by Marilyn A. Wethekam

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Behind the Board is a series that highlights the milestones, challenges, and lessons that *Tax Notes State* advisory board members have experienced over the course of their careers.

This installment features Marilyn A. Wethekam, a partner with HMB Legal Counsel and co-chair of the firm's multistate SALT practice.

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What was the greatest milestone of your career?

My career has spanned 40 years, so it is difficult to point to one event. However, if I had to point to only one event, it would be the decision to become involved in the SALT practice. Without that decision, there would have been no career. Like most early SALT practitioners, I backed into a SALT career. I answered an ad in the *Chicago Tribune* for a state tax attorney for Montgomery Ward, no experience necessary. I knew I had all the qualifications, so I interviewed, and I was hired. My undergraduate degree was in political science, and I had taken several constitutional law courses, never really believing I would use them in a career. However, my political science background provided a foundation for SALT concepts. Although I did not have an accounting background, I was fortunate to work for individuals who were more than willing to take me under their wing and teach me what I needed to know to be successful in the SALT field. My in-house experience at both Montgomery Ward and

Mobil Oil provided me with great opportunities to enhance my SALT knowledge and grow in the state tax field. Mobil Oil had some complex transactions for which I had the privilege of teaming with my federal and international counterparts to provide the SALT perspective. My corporate years provided a great learning experience. That knowledge has served me well in my transition to private practice, where I have had the privilege to work on a number of interesting and complex multistate tax matters over the last 27 years.

What was the biggest obstacle or challenge you encountered?

Everyone faces hurdles and challenges in their career. The goal is to learn and grow from those challenges. A challenge that I faced mid-career may not have been the biggest, but it was the one that provided me with a fantastic learning experience that is the underpinning of how I approach my practice today. In 1992 I became the Council On State Taxation's first female chair. While the glass ceiling may have been broken, there were a few cuts along the way. The appointment was a trial by fire. The two-year term had its rocky moments. However, because of those rocky moments, I learned how to navigate difficult personalities, defuse contentious situations, and build consensus. These skills have come in handy over the last 27 years of private practice.

What do you hope to achieve in the near future?

The answer may have been different if the question was asked prior to March 2020. What I hope to achieve in the near future is some return to normalcy. The SALT community is comprised of a great group of individuals. The events of the last two-plus years have made it difficult to interact with each other. What I hope to achieve is

reestablishing the relationships I had with my friends and colleagues in the SALT community.

What is the most important lesson you've learned?

There are several lessons to be learned, and I am not sure one is more important than the others. They all build off of each other. First, be substantively sound. Make sure that you understand the topic you are addressing. For someone new to SALT, it can be overwhelming, but just take it in small bites. Two, if you don't understand something, don't be afraid to ask for help. Everyone has been there in their career. As a SALT practitioner, you never stop learning or growing in the area. I think it's important to be willing to be a sounding board for people who are just growing up in SALT. It is important for those of us with SALT experience to pay it forward and teach the next generation. Last, but not least, don't take yourself too seriously, because something is going to happen or go sideways, and you're going to just have to roll with it.

Do you have any additional thoughts to share?

The growth of the state and local tax practice over the last 20-plus years is amazing. That growth shows no signs of slowing down. Due to global markets, changing business practices, and technology, state taxes are going to play a key role in both business and policy decisions. Therefore, it is important to be out in front of the evolving issues. ■

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