



Mark J. Richards

Partner

mark.richards@icemiller.com

317 236 2471

Best Lawyers® 2016, 2020 and 2024 Indianapolis Tax Law "Lawyer of the Year"

Best Lawyers® 2019 Indianapolis Litigation and Controversy - Tax Law "Lawyer of the Year"

American Lawyer Media and Martindale-Hubbell, 2016 Top Rated Lawyer in Entertainment Law

Mark Richards is a tax partner at Ice Miller LLP with over 35 years of federal and state tax experience, most notably in the area of state taxation.

Mark serves on the Advisory Board of State Tax Notes, is the past chair of the Tax Policy Committee of the Indiana Chamber of Commerce and the Tax Section of the Indianapolis Bar Association, and he is a 30+ year member of the Tax Committees of the Indiana Chamber of Commerce and Indiana Manufacturer's Association. Mark served as the chair of the Tax Section at Ice Miller. Mark is also an associate member of the Council on State Taxation ("COST"), a member of the independent state tax alliance (www.ISAnetwork.com), and a member of the Tax Sections of the American Bar Association ("ABA"), Indiana State Bar Association and the Indianapolis Bar Associations. Mark is a member of the Board of Directors of the Indiana Chamber of Commerce, and also a member of the Board of Directors, as well as General Counsel and Secretary, of the Indiana Legal Foundation, Inc. Mark also serves on the Board of Directors of the Indiana Fiscal Policy Institute.

Mark has been repeatedly recognized for his work as a tax lawyer, as he has received multiple recognitions in *The Best Lawyers in America*® and Indiana Super Lawyers. Mark has continuously maintained a Martindale Hubbell AV Preeminent Rating for over 25 years.

Mark helps clients with federal and state tax planning in the structuring of mergers, acquisitions, divestitures, joint ventures, expansions, reorganizations, wholesale and retail transactions, online sales, private letter rulings, settlement agreements, and a variety of other transactions.

Mark has extensive experience in resolving federal and state tax controversies for public companies, including many Fortune 500 companies, as well as family owned

Services & Industries

- Advice to Directors & Officers
- Athletic Employee Contract Negotiations
- Collegiate Sports Licensing & Trademarks
- Commercial Litigation
- Executive Compensation
- Higher Education
- Income Taxation
- Litigation
- Mergers & Acquisitions
- NCAA Compliance for Apparel Companies
- Property Tax
- Sports & Entertainment
- State & Local Taxation
- Tax
- Tax & Corporate Governance Services for Higher Education
- Tax Litigation
- Transportation, Distribution & Logistics

businesses and other private enterprises, and individual taxpayers. Mark has extensive experience litigating Indiana tax disputes in the Indiana Tax Court, and Mark has also litigated in the Indiana trial courts, Court of Appeals, and the Indiana Supreme Court, as well as cases in the United States Tax Court, District Courts, and Court of Appeals.

Mark is involved in the drafting of Indiana tax statutes, testifying on tax legislation before the Indiana General Assembly, seeking advisory letters, letter rulings, voluntary disclosure agreements, and a variety of settlement and other agreements, and working with the Indiana Department of Revenue, the Indiana Department of Local Government Finance, and the Office of Management and Budget on various tax issues and tax policy matters.

Mark has assisted clients in numerous industries, including sports and entertainment, consumer products, automotive, retail, hospitality, printing, financial institutions, medical, telecommunications, technology, recycling, manufacturing, and gaming.

Mark is a frequent speaker on the subject of Indiana taxation. He is a regular speaker on tax programs offered by the Indiana Chamber of Commerce, the Indiana Chapter of Tax Executives Institute, the Indiana CPA Society, and the Ohio Tax Conference, and Mark has spoken at national conferences for COST and the Tax Section of the ABA. Mark is also a lead author of the Indiana Taxation Handbook, a publication authored by the lawyers at Ice Miller LLP for the Indiana Chamber of Commerce.

As part of his practice, Mark has had the opportunity and privilege to represent many renowned motorsports organizations and athletes, as well as sponsors, coaches, schools and sports organizations outside of motor racing, including those participating in the National Football League, the National Basketball Association, and the National Collegiate Athletic Association. Mark was honored with the TRAC Star Award in 2015 for his lifetime achievement in the racing industry. The award is given annually at The Racing Attorney Conference presented by the Indianapolis Bar Association Sports and Entertainment Law Section and the North Carolina Bar Association.

Mark is also a former member of the Board of Directors and officer of the 500 Festival, Inc., a not-for-profit corporation which operates many high profile events in Indianapolis in the month of May, including among others the Mini-Marathon, the Indianapolis 500 Mile Race Parade, and the Snake Pit Ball.

Mark joined Ice Miller in 1985 after graduating from law school. He is admitted to practice law in the state of Indiana.

Education

- Indiana University (B.S., 1982)
 - Accounting
- Indiana University Robert H. McKinney School of Law (J.D., 1985)

Admissions

- Indiana
- United States District Court - Northern District of Indiana
- United States District Court - Southern District of Indiana
- Supreme Court of Indiana
- United States Court of Appeals - Seventh Circuit
- United States Tax Court

Professional Affiliations

- Member of the Board of Directors, Indiana Fiscal Policy Institute
- Member of the Board of Directors, Indiana Chamber of Commerce

- [Advisory Board Member, State Tax Notes](#)
- Member, ISBA-Tax Section Executive Council
- Past Chairman and Member, Indiana Chamber of Commerce Tax Policy Committee
- Member, Tax Section (Past Chair), Indianapolis Bar Association
- Member, Tax Section, Indiana Bar Association
- Member, Tax Section, American Bar Association
- Member, Taxation Section, Indiana Manufacturers Association
- General Counsel, Secretary and Board Member, Indiana Legal Foundation, Inc.
- Member, 2025 Task Force, Indiana Chamber of Commerce
- The Racing Attorney Conference ("TRAC"), Co-Founder
- Former Member, Indiana Department of Revenue Advisory Committee

Awards & Honors

- [2016 Samuel C. Schlosser Indiana Chamber Volunteer of the Year Award](#)
- *The Best Lawyers® in America*, Tax Law and Tax Litigation and Controversy, 2007-2026
- American Lawyer Media and Martindale-Hubbell™, 2016 Top Rated Lawyer in Entertainment Law
- *The Best Lawyers®* 2016, 2020 and 2024 Indianapolis Tax Law "Lawyer of the Year"
- *The Best Lawyers®* 2019 Indianapolis Tax Litigation and Controversy "Lawyer of the Year"
- TRAC Star Award - 2015
- Indiana *Super Lawyers*, Tax Law, 2004-2006 and 2009-2026
- Martindale Hubbell, *AV Preeminent Peer Review Rated*, for 30+ years

Published In

- ["Retirement of Hon. Martha Blood Wentworth, Indiana Tax Court," August 30, 2023](#)
- ["Post-Wayfair: The Good, the Bad, and the Ugly," Board Briefs, Tax Notes State, September 5, 2022, pp 1086-1087](#)
- ["Thoughts on Justice Breyer's Contributions to State Taxation," Board Briefs, Tax Notes State, April 4, 2022, pp. 19-20](#)
- ["SALT is the Epicenter of New Workforce Economy," Board Briefs, Tax Notes State, December 20, 2021, pp. 1284-1284](#)
- "State & Local Taxes 2021 - United States - Indiana," *The Lexology GTDT*, July 2021
- ["Goodbye, 2020! Goodbye, Goodbye, Goodbye!" Board Briefs, Tax Notes State, December 21, 2020, pp. 1277-1278](#)
- ["State & Local Taxes 2020," The Lexology GTDT, October 2020](#)
- ["The 2019 Post-Wayfair World and the Additional Shoes We May See Drop in 2020," Board Briefs, Tax Notes State, December 16, 2019, pp. 873-874](#)
- ["Sales Tax: You Won the Project... Now What?" Inside Indiana Business, November 15, 2018](#)
- ["Indiana Wayfair Compliance Commences October 1," Tax Notes, October 1, 2018](#)
- ["Deadline Imminent for Indiana Wayfair Compliance," Lexology, September 25, 2018](#) and COST (Council on State Taxation) Newsletter, September 26, 2018
- ["Where Will the Wayfair Decision Leave Responsible Officer Liability?" Tax Notes, March 26, 2018](#)

- ["Continued Assaults on Quill in 2017 - Will It Lead to Change in 2018?" *Tax Notes*, December 18, 2017](#)
- ["State Revenue-Raising Challenges," *Tax Notes*, July 3, 2017](#)
- [Co-Author, "A Complex Form of Three-Dimensional Chess," *Tax Notes*, April 3, 2017](#)
- ["Meaningful Resurgence of Discussions for a Broad-Based Sales Tax on Services," **Tax Notes**, January 2, 2017](#)
- [Co-Author, "Indiana's Mandatory Unitary Combined Reporting Study Due Soon," *COST Practitioner Connection*, September 23, 2016](#)
- [Co-Author, "Indiana Studying Switch to Mandatory Combined Reporting for Multi-State and Multi-National Businesses," *COST Practitioner Connection*, February 12, 2016](#)
- ["Indiana Must Accept Transfer Pricing Studies, Court Says," *Bloomberg BNA*, January 2016](#)
- Co-Author, *Indiana Taxation Handbook*, Indiana Chamber of Commerce, Annual Editions
- ["Tax and Public Finance - Momentum for Significant Changes to Indiana Taxation," Indiana Chamber Interim Update, November 21, 2014](#)

Thought Leadership

November 13, 2023

Bloomberg Law News | Indiana Effort to Eliminate Income Tax Creates New Tax Puzzles

Bloomberg Law News

April 17, 2023

Update on Indiana's Newly Enacted Pass Through Entity Tax

February 27, 2023

Indiana Adopts a Pass-Through Entity Tax (PTET) Retroactively

October 28, 2021

State & Local Taxes 2021 | United States - Indiana Chapter

Lexology Getting The Deal Through

March 27, 2020

Property Tax Exemption Application Deadline Extended

March 23, 2020

UPDATED: Tax Obligations Delayed Due to COVID-19

Speaking Engagements

- Co-Presenter, "State Transfer Pricing: Challenges, Issues and Opportunities for Multistate Taxpayers," 2022 ABA-IPT Advanced State Income Tax Seminar, March 16, 2022
- Co-Presenter, "Business/Risk Management in the New Remote Worker Economy," Indiana Chamber Tax Conference, February 24, 2022
- Co-Presenter, "Priceless Insights into Taxation Development in Indiana, Kentucky, Michigan and Pennsylvania," Ohio Chamber of Commerce 2022 Business Tax Conference, January 26, 2022

- Co-Presenter, "Tax Advice for Companies Doing Business in Kentucky & Indiana," Ohio Chamber of Commerce 2022 Business Tax Conference, January 26, 2022
- Presenter, "Indiana Income and Sales Tax Update," Independent SALT Alliance, January 17-18, 2022
- Co-Presenter, "Managing the New Normal - Remote Working Arrangements," Ice Miller LLP, November 30, 2021
- Co-Presenter, "2021 Indiana Tax Update," Tax Executives Institute, October 27, 2021
- Presenter, "Managing the New Normal-Remote Working Arrangements," Tax Executives Institute, October 27, 2021
- Presenter, "Indiana Tax Update," United States Law Firm Group State and Local Conference, October 26, 2021
- Panelist, "Managing the New Normal-Remote Working Arrangements," 2021 ABA Fall Tax Meeting, September 20, 2021
- Co-Presenter, 30th Annual Ohio Business Tax Conference and Virtual Institute, January 19-21, 2021
- Co-Presenter, "Indiana Income and Sales Tax Update," ISA Conference, January 18-19, 2021
- Co-Presenter, "Indiana Tax Update," Indiana CPA Society Tax Conference, December 2-3, 2020
- Presenter, "Indiana Tax Update," United States Law Firm Group State and Local Tax Conference November 10, 2020
- Co-Presenter, "Remote Sellers and Marketplace Facilitators Post-Wayfair," 2020 Indiana Business Tax Conference, October 28-29, 2020
- Presenter, "Managing Indiana Tax Audits and Appeals," 2020 Indiana Business Tax Conference, October 28-29, 2020
- Presenter, "Regional Tax Update," 29th Annual Ohio Business Tax Conference, January 29, 2020
- Presenter, "Indiana Tax Update," Indiana CPA Society Tax Conference, November 20, 2019
- Presenter, "Marketplace Providers - The New Matchmakers," COST 50th Annual Meeting on October 23, 2019
- Presenter, "Indiana Tax Update," US Law Firm Group Fall Meeting October 2-3, 2019
- Presenter, "Indiana Tax Highlights," Independent SALT Alliance June 3, 2019
- Co-Presenter, "Indiana Tax Update," Tax Executives Institute, May 15, 2019
- Co-Presenter, "Telling the Story - Effective Audit Advocacy," COST Sales Tax Conference, February 27, 2019
- Presenter, "Recent Developments in Indiana Taxation," 28th Annual Ohio Tax Conference, January 29-30, 2019
- Presenter, "Select Recent Developments in Indiana Taxation," Independent SALT Alliance Winter Meeting, January 21-22, 2019
- Presenter, "Impact on the Indiana Economy and 2018-2019 Outlook," 2018 Indiana Chamber Tax Conference, August 10, 2018
- Co-Presenter, "Indiana Tax Update," Tax Executives Institute, May 24, 2018
- Presenter, "Tax Cuts and Jobs Act; Impact on the Indiana Economy," Indiana Chamber of Commerce Tax Summit, April 24, 2018
- Presenter, "Recent Developments in Indiana Taxation," 27th Annual Ohio Tax Conference, January 24, 2018
- Co-Presenter, "Ohio & Indiana...Comparison of Income & Sales Tax Developments," 27th Annual Ohio Tax Conference in Columbus, Ohio, January 24, 2018
- Panelist, "Credit for Sales/Use Tax Paid to Other States," ABA Tax Section 2017 Spring Meeting
- Presenter, "Recent Developments in Indiana Taxation," Tax Executives Institute, June 28, 2017