



## JAMES BRANDON BICKERTON

### PARTNER

St. Louis, MO

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Brandon Bickerton is a seasoned tax law attorney with a track record of delivering exceptional legal counsel and strategic guidance to clients. With a deep understanding of tax laws and regulations, he focuses his practice on providing comprehensive tax planning, compliance, and advisory services.

Brandon advises businesses and individuals on federal and state tax controversy matters, with an emphasis on navigating the administrative process. He frequently partners with CPAs to analyze complex tax issues, prepare comprehensive responses to IRS and state notices, and pursue protests, appeals, and penalty relief. His approach is grounded in careful technical analysis and practical resolution strategies.

Brandon's experience also includes advising founders, private equity sponsors, and high-net-worth individuals on qualification, structuring, and monetization of Qualified Small Business Stock, including gain exclusion planning and audit defense.

Brandon analyzes multistate nexus and sourcing issues for businesses and individuals, including economic nexus standards arising under *Wayfair*. He advises on state income tax, sales and use tax sourcing, and transfer tax implications, providing strategic guidance as clients respond to rapidly changing state tax frameworks. He has analyzed multistate nexus and sourcing issues for corporate, partnership, and individual taxpayers under evolving SALT regimes and negotiated multistate voluntary disclosure agreements resolving historical income, franchise, sales, and gross receipts tax exposure while minimizing lookback periods and penalties.

### BACKGROUND

Prior to joining Armstrong Teasdale, Brandon served as a partner at another St. Louis-area law firm. Before that, he was a senior tax associate at a Big 4 accounting firm.

### EDUCATION

- Saint Louis University School of Law (J.D., 2015)
  - Dean's List
  - Saint Louis University Law Journal
  - International Professionals in Tax Scholarship Winner (2015)
  - CALI Award in Corporate Tax, International Tax, Corporate Social Responsibility, and Health Law
- Missouri State University (M.B.A., 2012)

### SERVICES AND INDUSTRIES

Tax

Agribusiness and Food

Consumer Products and Services

Education

Energy and Utilities

Financial Services and Banking

Health Care and Life Sciences

Manufacturing and Innovation

Real Estate, Development, Construction

Sports, Media and Entertainment

Technology

### ADMISSIONS

Missouri

Supreme Court of Missouri

U.S. Tax Court

- Business Administration
- Missouri State University (B.S., 2010)
  - Finance

#### **PROFESSIONAL ACTIVITIES**

- Bar Association of Metropolitan St. Louis

#### **ACCOLADES**

- Best Lawyers in America, Ones to Watch®, Tax Law, Litigation and Controversy - Tax, (2023-2025)

## **THOUGHT LEADERSHIP**

Editions 34–37 (2020-2024)

#### **Sales & Use Tax Deskbook (Missouri & Kansas)**

American Bar Association

April 2024

#### **Navigating the Internal Revenue Service's Employee Retention Credit Voluntary Disclosure Program**

Pratt's Government Contracting Law Report Vol 10, No 4

October 24, 2022

#### **Employee Retention Tax Credits Update: IRS Warns Taxpayers to Beware**

National Law Review