

# Philadelphia Bar Association Names Cheryl Upham 2022 Bar Star

**Tuesday, November 15, 2022**

**PHILADELPHIA, November 15, 2022** — Cheryl Upham, vice chair of the firm's Tax Group, was named a 2022 Bar Star for the Tax Section of the Philadelphia Bar Association. Cheryl was chosen by members of the Philadelphia Bar Association (PBA) and the PBA Tax Section. Cheryl is an active member of the Philadelphia Bar Association's Tax Section and State and Local Tax Committee (SALT). She is the immediate past 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 previously sat on the PBA's board of governors.

Cheryl concentrates her practice on state and local tax law, including corporate and personal income, net worth/franchise, sales/use, real estate, 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 location taxation of charitable organizations.

## About Cozen O'Connor

Established in 1970 and ranked among the top 100 law firms in America, Cozen O'Connor has more than 925 attorneys who help clients manage risk and make better business decisions. The firm counsels clients on their most sophisticated legal matters in all areas of the law, including litigation, corporate, and regulatory law. Representing a broad array of leading global corporations and middle market companies, Cozen O'Connor services its clients' needs through 33 offices across two continents.

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