Bruce W. Baker

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DES MOINES OFFICE

Always curious about people and what makes them tick, Bruce Baker finds building relationships to be second nature. “I’ve always been interested in business, but it’s the people behind the businesses that intrigue me,” he says. “I’m curious to know how they got to where they are, their success stories, their struggles.”

Bruce’s genuine interest in connecting with clients and learning about their businesses spans more than three decades with Nyemaster. Before joining the firm, Bruce was a trial attorney with the Office of Chief Counsel for the Internal Revenue Service. “In the government job, I was exposed to a lot early on that I wouldn’t have been in a private practice,” he says. “That experience certainly helped solidify my interest in tax dispute litigation.”

A certified public accountant as well as an attorney, Bruce's practice consists primarily of tax dispute resolution and estate planning. His tax work encompasses all kinds of disputes against the Iowa Department of Revenue, the Internal Revenue Service, corporations, and local taxing authorities. Common disputes involve income, estate, sales and use, and property tax matters. In this niche tax area, Bruce is a knowledgeable and experienced attorney with a long list of major corporate clients nationwide.

In estate planning, Bruce works with business owners and individuals on business planning, employee benefits, wealth transfer, trusts, estate matters and liquidations, succession planning, and charitable giving. A smaller area of emphasis for Bruce is transactional tax planning, often referred to as like-kind or Section 1031 exchanges, that help minimize taxes for real estate transactions. Bruce also handles nonprofit formation and sophisticated tax-related work. Another rewarding part of his practice is serving as diocesan attorney.

Results-oriented, objective, straightforward, and a strong problem solver, Bruce appreciates the intricacies of his practice. “Working your way through tax code is an interesting exercise in problem-solving,” he says. “It’s satisfying to apply what I know to the real-world problems of my business owner and entrepreneur clients.”

PROFESSIONAL & COMMUNITY AFFILIATIONS

American Bar Association

- Administrative Practice Committee
- Section of Taxation
- Section of Real Property,



PRACTICE AREAS

- Business, Finance & Real Estate
- Real Estate
- Litigation
- Tax Controversies & Disputes
- Tax, Estate Planning & Employee Benefits
- Business Planning and Taxation
- Real Estate Taxation
- State and Local Taxation
- Tax Controversies and Disputes

EDUCATION

- University of Iowa (B.B.A., with distinction)
- University of San Diego (J.D., cum laude)
- Certified Public Accountant, Iowa

BAR ADMISSIONS

- Illinois
- Iowa
- Admitted to practice in all state and federal courts in Iowa
- U.S. Tax Court

PROFESSIONAL EXPERIENCE

- Trial Attorney, Office of Chief Counsel, Internal Revenue Service

- Probate and Trust Law

Iowa State Bar Association
- Section of Taxation
- Taxation Council, 1998-2000
- Iowa Tax Legislation Committee, co-chair, 1994–1997

Polk County Bar Association

National Association of Property Tax Attorneys

American Institute of Certified Public Accountants

Iowa Society of Certified Public Accountants

National Diocesan Attorneys Association

Independent State and Local Tax Alliance

Iowa Taxpayer's Association
Board of Directors, 2007–present

Riverfront YMCA
- Board of Directors, 1992–1998
- Board Chair, 1996–1998

Greater Des Moines YMCA
Board of Directors, 1996–1998

St. Augustin's School
Board of Education, 1995–1998

Greater Des Moines Leadership Institute
Class of 1995–1996

Greater Des Moines Chamber of Commerce
Tax and Intergovernmental Relations Focus Group

Heritage Club, Greater Des Moines YMCA
Board of Directors, 2003–present

Catholic Tuition Organization
Diocese of Des Moines Board of Directors, 2006–present

RECOGNITION

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- Lawyer of the Year, Tax Law, Des Moines, 2011, 2020, 2024

The Best Lawyers in America®
- Litigation and Controversy–Tax, 2005–2027
- Tax Law, 2005–2027
- Trusts and Estates, 2024–2027

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Tax, 2009–2026

SIGNIFICANT CASES

***Bass v. JC Penney* 880 N.W. 2d 751 (Iowa 2016).** Successfully defended retailer against plaintiffs' class action claim that retailer unlawfully charged Iowa sales tax on shipping and handling charges. Iowa Supreme Court held that Iowa's Streamlined Sales and Use Tax Act (SSUTA) did not establish a statutory cause of action against the retailer and that the plaintiffs' non-SSUTA claims were not viable.

***CNH Industrial America, LLC v. Iowa Dept. of Revenue*, No. 55265 (Iowa Dist. Ct. 2018).** District Court reversed the director's denial of sales tax refund claim on manufacturer's purchase of supplies and materials used in producing prototypes, holding that the director's position was illogical, irrational, and wholly unjustifiable.

***Sherwin-Williams, Inc. v. Iowa Dept. of Revenue*, 789 N.W. 2d 417 (Iowa 2010).** Iowa Supreme Court held that machinery and equipment used in Sherwin-Williams retail store operations qualified for manufacturing machinery and equipment sales tax exemption.

***AOL, LLC v. Iowa Dept. of Revenue*, 771 N.W. 2nd 404 (Iowa 2009).** Iowa Supreme Court held that communication services provided by internet service provider were interstate in nature and not subject to Iowa sales tax.

***Gen. Motors Acceptance Corp. v. Polk County*, No. CV5045 (Iowa Dist. Ct. July, 2006).** Struck down Iowa's loan agency tax as unconstitutional and awarded refund of approximately $1.6 million of overpaid tax.

***Wild Rose Clinton, LLC v. City of Clinton*, No. 11-102-0419 (Iowa Property Assessment Appeal Bd. Nov. 28, 2012).** PAAC held that actual value of casino was $19.2 million, instead of $27.6 million as the assessor contended.

***In re Dexter Co.*, No. 04DORFC014 (Iowa Dept. of Revenue July 31, 2006).** Successful result holding that mold making machinery was exempt as machinery directly and primarily used in processing.

***Ralston v. Fareway Stores*, No. CV5913 (Iowa Dist. Ct. July 11, 2006).** District Court concluded that pallet repair and recycling system was exempt from Iowa sales tax as machinery directly used in recycling waste products.

***Eaton Corp. v. Bd. of Review of Fremont County*, No. EQ-CV023600 (Iowa Dist. Ct. June 19, 2006).** District court reduced assessed value of manufacturing facility by approximately $2.2 million.

***In re Williams Telecomms. Co.*, No. 857 (Iowa Bd. of Tax Review 2003).** Successful decision resulting in a substantial narrowing of the definition of "taxable use" in Iowa.

***In re Parker Hannifin Corp.*, No. 871 (Iowa State Bd. of Tax Review 2003).** Board declined to follow Department of Revenue's restrictive interpretation of machinery and equipment for Iowa sales tax exemption purposes.

***Gateway Ctr., Ltd. v. Bd. of Review of City of Ames*, No. EQ-CV039901(Iowa Dist. Ct. 2002).** Assessed value of large hotel/convention center was reduced by approximately $2.7 million.

***Holland Bros. Constr. Co. v. Iowa State Bd. of Tax Review*, 611 N.W.2d 495 (Iowa 2000).** Iowa Supreme Court invalidated longstanding rule of Iowa Department of Revenue defining "casual sale" for Iowa sales tax purposes.

***Estate of Ballard v. Comm'r*, 85 TC 300 (1985).** Case of first impression concerning qualification of Canadian income tax for the U.S. estate tax foreign death tax credit.

SPEECHES & PUBLICATIONS

The American Bar Association Property Tax Deskbook

Iowa Chapter, ABA 1st–24th eds.

Bruce is a frequent speaker on tax topics, including state and local taxes, federal tax controversies, and tax-deferred exchange planning.

"Conflicts in Conformity"

Co-presented with Bobby L. Burgner, Esq., General Electric Co., Georgetown University 29th Annual Advanced State and Local Tax Institute.