

Rachael High Chamberlain

Partner

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Industries

Manufacturing

Consumable Goods

Industrials

Practice Areas

Tax

Family Office Services

Solutions

Data Centers

Bar Memberships

Kentucky

Rachael practices in the area of tax law, with an emphasis on state and local taxation and nonprofit taxation. Rachael assists clients with issues involving property tax, sales and use tax, and income tax, assisting in both tax planning and controversy work. She has represented clients throughout the audit and administrative appeals process and into the court system, and has also assisted with various requests for rulings and guidance on tax issues from state taxing authorities. Rachael has also assisted clients with federal and state tax credits, economic incentive deals, and voluntary disclosure program applications.

Rachael also provides counsel to nonprofit entities. She has assisted with the formation of numerous nonprofit entities, from the creation of the legal entity to the granting of exempt status by the IRS. She also provides guidance on various issues for non-profit entities, internal governance, ongoing reporting, and excise taxes. Rachael also assists nonprofits with state and local tax exemptions.

In addition to her tax practice, Rachael assists clients with employee benefits transactions and issues, including accountable plans and fringe benefits, employee compensation, and ERISA fiduciary issues. Rachael recently represented a client in a $1.5 billion annuitization of a pension plan, and has represented the independent fiduciary in multiple pension plan annuitizations ranging from $200-$500 million.

Rachael also assists clients with general business transactions and extended warranty/service contract guidance.

Rachael is a lifelong Kentucky native and graduate of the University of Kentucky College of Law, where she participated in various

extracurriculars, including the Kentucky Law Journal and the Moot Court Board competitive team. She currently serves as the Chair of the Taxation Section of the Kentucky Bar Association. She is a graduate of the Elevate Kentucky Class of 2018.

Other Info About Rachael

Education

University of Kentucky College of Law, J.D., 2014, *magna cum laude*

Transylvania University, B.A., 2011, *summa cum laude*

Recognition

The Best Lawyers in America: Ones to Watch®, Tax Law, 2024-2025

Selected for inclusion in *Kentucky Rising Stars®* 2023-2024

Professional Affiliations

Northern Kentucky Bar Association

Fayette County Bar Association

Chair, Kentucky Bar Association Taxation Section, 2020-2021

Chair Elect, Kentucky Bar Association Taxation Section, 2019-2020

Vice-Chair and Secretary, Kentucky Bar Association Taxation Section, 2018-2019

Chair, Kentucky Bar Association Taxation Section, 2017-2018

Vice-Chair, Kentucky Bar Association Taxation Section, 2016-2017

Treasurer, Kentucky Bar Association Taxation Section, 2015-2016

University of Kentucky, Kentucky Law Journal

University of Kentucky, Moot Court Board, National Team Member and Treasurer/Secretary

Civic Activities

Elevate Kentucky, Class of 2018

Bluegrass Community Foundation, BGCF 365 Membership Committee, 2018

Transylvania University 100 Doors to Success Mentorship Program, Mentor

Volunteer Income Tax Assistance (VITA) Program, Tax Preparer, 2014

Firm Committees

Pro Bono Committee, Member

Presentations

"Kentucky Nonprofits – What You Need to Know About Taxes," 2020 Kentucky Law Update (Fall-Winter 2020)

"The Basics of Federal and Kentucky Tax Reform," 2018 Kentucky Law Update, Ashland, Pikeville, Lexington, and Covington, Kentucky (Fall-Winter 2018)

"The Business of Hemp" 2018 Lexington, Kentucky Global Entrepreneurship Week (Nov. 2018)

"Tax 101: Tax Law for Non-Tax Attorneys," 2016 Kentucky Law Update, Covington, Lexington, London, and Prestonsburg, Kentucky (Fall-Winter 2016)

Major Publications

Kentucky Tax Cases Revisit Long-Standing Constitutional Issues, State Tax Notes, Tax Analysts (March 30, 2026)

Co-author, Sales and Use Taxes: Kentucky, Practical Law (Thompson Reuters), 2021

Kentucky's Tax Efforts in an Unusual Legislative Session, State Tax Notes, Tax Analysts (June 1, 2020).

Kentucky Chapter, Guide to Multijurisdictional Admission to Practice Requirements for State and Local Tax Lawyers, 2019-2020 (ABA) (2nd ed.)

Regulations, Rulings, and Manuals – Oh, My!, State Tax Notes, Tax Analysts (Feb. 2020)

Sales and Use Taxes: Kentucky, Practical Law (Thompson Reuters), 2019

Kentucky Tax Reform Round Two: An Overview, State Tax Notes, Tax Analysts (Aug. 2019)

Kentucky Tax Reform: An Overview, Journal of State Taxation (Wolters Kluwer), 2018

Kentucky Tax Reform: An Overview, IPT Insider (September 2018)

Kentucky Tax Reform: Economic Incentives, State Tax Notes, Tax Analysts (Oct. 2018)

Kentucky Chapter, Multijurisdictional Admission to Practice Requirements for State and Local Tax Lawyers (ABA), 2018 (1st ed.)

Today's Good, the Bad and Ugly of Coal Taxation, Journal of State Taxation (Wolters Kluwer), 2017

Sales and Use Taxes: Kentucky, Practical Law (Thompson Reuters), 2016

Featured Articles

The Most Sweeping Federal Grant Overhaul in a Generation: What Every Award Recipient Needs to Know

A Slow Legislative Session in Kentucky

Exempt or Not? Kentucky's Gold Bullion Tax Break Mess

The 2024 General Assembly: Light on Changes, Heavy on Constitutional Issues

U.S. Supreme Court Passes on Dormant Commerce Clause Challenge

Major Tax Changes in Ohio – H.B. 33 Biennial Budget Bill Tax Update

Ohio Tax Talk: Building On Federal Affordable Housing Credit

Kentucky Department of Revenue Reclassifies All Transmission Pipelines

The Kentucky Court of Appeals Tackles Religious Property Tax Exemptions

Ohio Tax Talk: Tax Amendments in Operating Budget Proposal

Ohio Tax Talk: Amnesty Or Voluntary Disclosure?

Kentucky Reclassification of Pipelines for PSC Tax?

Finally, Some Clarity and a Big Win for Kentucky Manufacturers on Taxability of Supplies v. Repair, Replacement or Spare Parts

Ohio Tax Talk: One Step Closer To Telework Income Tax Clarity

Kentucky Tax Talk: Speeding Up Public Service Co. Protests

Income Tax to Be Eliminated in Kentucky?

What to Consider When a Nonprofit Enters the Cryptocurrency Arena

New Mandatory Electronic Filing in Kentucky – Benefit or Burden?

New Year, New Rules: A Look at Recent and Critical Tax Changes for Nonprofits and IRS Enforcement Priorities in 2021

Not COVID Friendly – Kentucky Disallowing Deductions for Expenses Covered by PPP Loans

Tax Implications of COVID-19 Telecommuting in Kentucky and its Border States

Can Your Business Deduct Business Expenses Covered by a PPP Loan?

Kentucky General Assembly Passes Emergency COVID-19 Relief Bill

The CARES Act: Tax and Financial Relief for Businesses

COVID-19 Job Losses – Are Your Incentive Awards at Risk?

Beware Risks Of Delaying Tax Payments

States Providing Filing Relief Against COVID-19 Impacts

Working Remotely: Can It Impact Your State and Local Tax Compliance?

COVID-19 Tax Impact Changes

Even Taxes Are Hit by COVID-19

Kentucky's 2019 Updates to the Tax Code

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