

Miller & Chevalier Representation of Swiss Insurer Discussed in Law360

"IRS Must Face Swiss Insurer's \$38M Tax Suit, Judge Says"

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This article discusses Miller & Chevalier's representation of Swiss insurer Starr International Co. Inc., as a Washington, DC district judge recently denied the Internal Revenue Service's motion to dismiss a \$38.2 million tax refund suit filed by the insurer, alleging that the agency failed to show that the legal action precludes judicial review. The government tried to block Starr's claims for reduced tax withholding under a U.S.-Switzerland treaty, arguing that it is out of the bounds of the court to review decisions made by the U.S. Competent Authority, which oversees the tax. However, U.S. District Judge Christopher R. Cooper said the language, structure, and history of the convention does not explicitly bar judicial review, which may indicate an intent to render agency action unreviewable. Starr is represented by Miller & Chevalier Members Kevin M. Downing*, Thomas E. Zehnle*, Andrew T. Wise, and Marc J. Gerson.

**Former Miller & Chevalier attorney*