



## Kevin L. Kenworthy

MEMBER  
CHAIR, TAX DEPARTMENT

Kevin Kenworthy practices in the area of federal income taxation, with an emphasis on tax litigation and other tax controversy matters. Over his 25 plus years in practice, Mr. Kenworthy has represented large multinational clients in a variety of disputes involving billions of dollars before the courts and the Internal Revenue Service. He has led or has been a member of the successful litigating teams for some of the firm's most significant tax cases during this time. Mr. Kenworthy regularly produces extraordinary resolutions for his multinational clients in disputes with the IRS.

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### PRACTICES

Complex Civil Litigation  
Energy Policy  
International Tax & Transfer Pricing  
Supreme Court & Appellate Litigation  
Tax Controversy & Litigation

### EDUCATION

- J.D., Southern Methodist University School of Law, Order of the Coif, 1985
- B.B.A. (Accounting), University of Oklahoma, with distinction, 1982

Mr. Kenworthy has represented clients in significant disputes ranging from transfer pricing to foreign tax credits, R&E credits, natural resource issues, interest disputes, and methods of accounting. In addition to his advocacy on a broad range of domestic and international tax issues, Mr. Kenworthy has deep subject matter experience in court practice and IRS administrative procedure.

Mr. Kenworthy is a frequent speaker on a variety of tax topics before Tax Executives Institute chapters and other groups across the country. In addition, he is a contributing author to *The Transfer Pricing Answer Book 2012* and a co-author of the BNA Tax Management Portfolio No. 6925-1st, *Transfer Pricing: Document Requests and Summons Enforcement*. Before joining Miller & Chevalier, he served as a clerk to Judge William A. Goffe of the U.S. Tax Court. He earned his BBA in Accounting from the University of Oklahoma and his J.D. from Southern Methodist University School of Law where he served as Managing Tax Editor of the *Southwestern Law Review*.

### REPRESENTATIVE ENGAGEMENTS

- *The Coca-Cola Company v. Commissioner*, Tax Court Dkt. No. 31183-15 (section 482 adjustments related to trademark license royalties) (trial concluded May 2018).
- *Exxon Mobil Corp. v. United States*, No. 16-cv-0921 (N.D. Tex.) (whether COGS reduced by the amount of section 6426(b) Alcohol Credits applied as payment of deductible fuel excise tax).
- *Elizabeth Redleaf v. Commissioner*, Tax Court Dkt. No. 13901-17 (whether payments received in divorce settlement are division of marital property or alimony).
- *Exxon Mobil Corp. v. Commissioner*, 136 T.C. No. 5 (2011), *aff'd* 689 F.3d 191 (2d Cir. 2012) (whether taxpayer eligible for interest netting under section 6621(d)).
- *Howard Hughes Properties Inc. et al. v. Commissioner*, Tax Court Dkt. 10565-11 (whether residential real estate developer permitted to use completed contract method of accounting).
- *Lockheed Martin Corp. v. United States*, D. Md. Dkt. 8:12cv3725-DKC (issues involving R&E credit claimed for aerospace prototypes and the interaction between section 199 and the extraterritorial income exclusion).

- *Estate of James B. Rehrig and Mary Y. Rehrig, et al. v. Commissioner*, Tax Court Dkt. 10067-10 (whether stock held by owners of closely-held company was restricted stock for purposes of Treas. Reg. § 1.1361-1(b)(3)).
- *Sunoco Amicus Brief*. On behalf of the American Fuel & Petrochemical Manufacturers in support of petition for certiorari filed by taxpayer in *Sunoco Inc. v. United States* concerning whether section 6426(b) Alcohol Credits applied as payment of deductible fuel excise tax.
- *PPL Amicus Brief*. On behalf of American Electric Power Company, Inc., in support of the taxpayer in *PPL Corporation v. Commissioner of Internal Revenue*. Reversing the court of appeals, the U.S. Supreme Court held that the 1997 U.K. Windfall Tax is a creditable income tax under IRC section 901.
- *Intel Corporation v. United States*, U.S. Court of Federal Claims Dkt. 13-262T (whether taxpayer eligible for interest netting relief under section 6621(d)).
- *Textron Amicus Brief*. On behalf of Financial Executives Institute, submitted *amicus* brief in support of taxpayer in *United States v. Textron, Inc.* concerning whether tax-accrual workpapers are privileged.
- *Mobil Corporation v. United States*, U.S. Court of Federal Claims Dkt. 03-1508T (multiple-issue case including validity of informal claims, eligibility for enhanced oil recovery credits, worthless stock deductions, and additional depreciation deductions).
- *Exxon Mobil Corp. v. Commissioner*, Tax Court Dkt. No. 11805-00 (multiple-issue case including creditability of Australian Petroleum Resource Rent Tax, eligibility for R&E credits, and interest expense sourcing under section 861).

## **RANKINGS AND RECOGNITION**

- *Chambers USA*: Tax Controversy (Nationwide), 2008 - 2019
- *Chambers USA*: Tax (District of Columbia), 2017 - 2019
- *Legal 500*: Tax: Contentious, 2010 - 2012, 2014 - 2019; Leading Lawyer, 2017 - 2019
- *Legal 500*: Tax: International Tax, 2014 - 2019
- *The Best Lawyers in America*<sup>®</sup>: Tax Law, 2020
- *Washington, DC Super Lawyers*<sup>®</sup>: Tax, 2013 - 2019
- Washington's Top Lawyers: Tax (*Washingtonian Magazine*), 2017 - 2018
- *International Tax Review*: Tax Controversy Leaders (U.S.), 2014 - 2017

## **AFFILIATIONS**

- Co-author, Tax Management Portfolio 6925-1st, Transfer Pricing: Document Requests and Summons Enforcement (BNA 2019)
- Contributor, Transfer Pricing Answer Book (PLI 2012)
- Former Chair, Court Procedure and Practice Committee, American Bar Association
- Member, Advisory Committee, Parker C. Fielder Oil and Gas Tax Conference

## **ADMISSIONS**

### **Bar Admissions**

- District of Columbia
- Oklahoma

### **Court Admissions**

- United States Tax Court
- United States Court of Federal Claims
- United States District Court for the District of Columbia
- United States District Court for the Northern District of Texas
- United States District Court for the Southern District of Texas
- United States Court of Appeals for the First Circuit
- United States Court of Appeals for the Second Circuit
- United States Court of Appeals for the Third Circuit
- United States Court of Appeals for the Fifth Circuit
- United States Court of Appeals for the Sixth Circuit
- United States Supreme Court

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## **CLERKSHIPS**

- Clerk, The Honorable William A. Goffe, United States Tax Court