



Lee H. Spence

SPECIAL COUNSEL

Lee Spence practices in the area of tax with a broad knowledge of large corporate federal income tax and employee benefit issues, including information reporting. His broad experience over the past 35 years includes extensive Large and Mid-Size Business Division (LMSB) taxpayer representation, as well as work on international treaty issues, with a focus on inbound transactions. Mr. Spence has worked closely with corporate clients on resolving complex tax issues, ranging from addressing tax planning issues to resolving large-scale tax controversies, in both international and domestic contexts.

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PRACTICES

FATCA, Withholding &
Information Reporting
Federal Excise Taxes
Payroll Taxes & Fringe Benefits
Tax Accounting
Tax Controversy & Litigation

EDUCATION

- J.D.
Duke University School of Law
1969
- M.A. (Psychology)
Duke University
1966
- B.A.
Brown University
cum laude, with distinction
1964

Prior to joining Miller & Chevalier, Mr. Spence was a lawyer in the Tax practice of Baker & McKenzie LLP in Washington, DC. Before that, he served as a shareholder at the Washington, DC office of Sherman, Meehan, Curtin & Ain, P.C. and as a partner at Ober, Kaler, Grimes & Shriver.

Mr. Spence served as an editor of the Duke Law School Legal Research Program while at Duke University School of Law.

REPRESENTATIVE ENGAGEMENTS

- Represented lead company in successful industry effort by large consumer products manufacturers to resolve multi-billion-dollar LMSB issue involving tax character of litigation settlement payments.
- Represented the voluntary employees' beneficiary association (VEBA) established by a Fortune 500 defense contractor in successfully pursuing refund of unrelated business income tax.
- Led Miller & Chevalier team representing a Fortune 500 manufacturer for a multi-billion-dollar acquisition of large S Corporation.
- Successfully resolved issues involving tax treatment of employee relocation program of a Fortune 500 restaurant chain.
- Provided seminal brief resulting in complete IRS withdrawal of tax challenge to employee leasing program of a major international auto company.
- Successfully pursued through the Congressional Joint Committee on Taxation review refund claims involving deductions for employee benefit payments related to a major corporate acquisition.
- Provided tax opinion to a large product liability qualified settlement fund on tax consequences of increases in payouts to claimants.

AFFILIATIONS

- Member, Section of Taxation, American Bar Association

ADMISSIONS

Bar Admissions

- District of Columbia

Court Admissions

- United States Supreme Court
- United States Court of Federal Claims