



Steven R. Dixon

MEMBER

Steve Dixon is a Member in the Tax Department, where he has been litigating federal tax cases for corporate and individual taxpayers for over 16 years. Mr. Dixon has represented Fortune 500 taxpayers in high-profile trials before the Tax Court (including a multi-billion-dollar transfer-pricing case in that venue), the Court of Federal Claims, and in federal district court. He has been recognized as a Tax Controversy Leader by *International Tax Review* as well as in *Legal 500 United States* for tax controversy.

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PRACTICES

Complex Civil Litigation
Tax Controversy & Litigation

EDUCATION

- J.D., Harvard Law School, 2002
- M.A. (Philosophy), University of Wisconsin-Milwaukee, 1999
- B.A. (Philosophy), University of Toledo, magna cum laude, 1997

The subject areas of Mr. Dixon's tax cases have been diverse and have included transfer pricing as well as intangible-asset valuation, statutory interpretation, tax accounting, excise taxes, statutes of limitation, debt-equity determinations, and loss deductions. He has represented taxpayers in the energy, technology, defense, real estate development, healthcare, transportation, and banking industries.

Successful tax litigation requires persuasive briefing and skilled trial presentation. Mr. Dixon is dedicated to the craft of persuasive writing, having written scores of motions and trial and appellate briefs. Mr. Dixon writes prodigiously, not just in controversies but also publishing on myriad tax subjects including transfer-pricing regulations, interest netting, partnerships, deference, and the rules governing tax practice. He has authored articles in the *Journal of Taxation and Business Entities*, among other publications, and contributes to the firm's [Tax Appellate Blog](#).

And Mr. Dixon has extensive experience with trial presentation—whether it is opening statement, direct examination, or cross-examinations of expert witnesses. Mr. Dixon is experienced speaking on complex topics, having cut his teeth teaching undergraduate philosophy courses while in graduate and law school. He regularly presents on tax controversy and litigation topics in a variety of forums, including before various chapters of the Tax Executives Institute. He also comments on tax litigation in *Tax Notes*, *Bloomberg*, and other tax publications.

Mr. Dixon also represents taxpayers in controversies before IRS Appeals and at Exam. Mr. Dixon also advises clients on other strategic tax issues, excise taxes, privilege and work-product issues, and litigation strategy.

REPRESENTATIVE ENGAGEMENTS

- *The Coca-Cola Company v. Comm'r*, Tax Court Dkt. 31183-15. Represent taxpayer in transfer-pricing dispute; trial completed in May 2018.
- *Hewlett-Packard Co. v. Comm'r*, 875 F.3d 494 (9th Cir. 2017). Represent taxpayer in an appeal involving a debt-equity recharacterization of a financing transaction involving foreign tax credits and the disallowance of capital losses associated with the transaction.
- *Washington Mutual, Inc. et al. v. United States*, 130 Fed. Cl. 653 (2017); aff'd No. 2017-1944, 2018 BL 195976 (Fed. Cir. June 04, 2018). Represent taxpayer in refund suit

involving recovery of basis in intangible assets acquired in supervisory mergers during the 1980s.

- *Lockheed Martin Corp. v. United States*, D. Md. Dkt. 8:12-cv-3725-DKC. Represented taxpayer in litigation involving R&E credit claimed for aerospace prototypes and the interaction between section 199 and the extraterritorial income exclusion.
- *Howard Hughes Properties Inc. et al. v. Commissioner*, 142 T.C. 355 (2014); aff'd 805 F.3d 175 (5th Cir. 2015). Represented taxpayer in litigation about whether a residential real estate developer is permitted to use completed contract method of accounting.
- *U.S. v. GE HFS Holdings, Inc.* 108 AFTR 2d 2011-7167 (D FI 2011). Represented a subsidiary of GE Capital in litigation the government brought under Code section 3505(b) against that subsidiary for conduct by a predecessor.
- *Washington Mutual, Inc. v. United States*, 636 F.3d 1207 (9th Cir. 2011). Represented a financial institution in a refund suit involving whether a taxpayer that participates in a supervisory merger of a failing savings and loan institution is entitled to basis for its acquisition of the right to operate interstate savings and loan branches following the merger.
- *ExxonMobil Corp. v. Commissioner*, No. 18618-89 (Tax Ct. filed July 26, 1989) No. 18432-90 (Tax Ct. filed Aug. 16, 1990). Represented a large multi-national company in dispute over whether interest netting is available for overlapping period in 1980s and whether Tax Court has jurisdiction to hear interest-netting claim.

RANKINGS AND RECOGNITION

- *Legal 500*: Tax: Contentious, 2017 - 2019
- *International Tax Review*: Tax Controversy Leaders (U.S.), 2015, 2017

AFFILIATIONS

- Member, J. Edgar Murdock Inn of Court (for the U.S. Tax Court)
- Member, American Bar Association Section of Taxation

ADMISSIONS

Bar Admissions

- District of Columbia

Court Admissions

- United States Tax Court
- United States Court of Federal Claims
- United States Court of Appeals for the District of Columbia Circuit
- United States District Court for the District of Maryland

- United States Court of Appeals for the Third Circuit
- United States Court of Appeals for the Ninth Circuit