

International Tax

Miller & Chevalier's recognized leadership in tax includes extensive experience solving problems that cross international borders. *Chambers USA* cites the firm's reputation in international tax planning, cross-border tax compliance, and handling cross-border transactions as support for ranking us among the top tax firms in the U.S. We advise our clients on international tax matters at every stage in the business cycle—from acquisition or start-up, to restructuring and tax optimization for worldwide groups, to cross-border disputes, to termination or disposition.

Since the dramatic changes introduced by the *Tax Cuts and Jobs Act of 2017* (TCJA), the U.S. tax implications for cross-border business have never been more complex. We help clients navigate the cross-border provisions of the TCJA, including the global intangible low-taxed income (GILTI) regime, the base erosion and anti-abuse tax (BEAT), and the deduction for foreign-derived intangible income (FDII).

We work with global clients across virtually every industry on the international tax and [transfer pricing](#) implications of financing transactions, IP development, licenses and technology transfers, mergers and acquisitions, establishing overseas operations, supply chain, cash management, and repatriation issues. We also advise companies, trade organizations, and governments on international [tax policy](#) matters, ranging from matters related to the implementation of the TCJA to work at the OECD on BEPS and the tax challenges of digitalization. And if international tax controversy arises, we have the experience that our clients need. We have handled significant international tax controversies relating to transfer pricing, foreign tax credits, income tax treaties, sourcing and expense allocation, captive insurance companies, dual consolidated losses, Subpart F issues, and withholding taxes. Our clients know that we combine deep understanding of their needs with strong connections to the relevant authorities around the world to help them achieve their business goals.

RANKINGS AND RECOGNITION

- *Chambers USA*: Tax Team of the Year, 2016
- *Chambers USA*: Tax: Controversy (Nationwide), 2007 - 2021
- *Chambers USA*: Government Relations: Specialist Tax Firms (Nationwide), 2019 - 2021
- *Chambers USA*: Tax (District of Columbia), 2003 - 2021
- *Legal 500*: Tax: Contentious (U.S.), 2007 - 2021
- *Legal 500*: Tax: International Tax (U.S.), 2013 - 2021
- *Legal 500*: Tax: Non-Contentious (U.S.), 2013 - 2021
- *International Tax Review "Americas Tax Awards"*: Americas Tax Policy Firm of the Year, 2012 - 2013, 2015 - 2016
- *International Tax Review "Americas Tax Awards"*: Washington, DC Tax Firm of the Year, 2013
- *International Tax Review "Americas Tax Awards"*: Washington, DC Transfer Pricing Firm of the Year, 2012
- *International Tax Review*: World Tax (Washington, DC), 2012, 2014 - 2020
- *International Tax Review*: World Transfer Pricing (National), 2014 - 2020
- *International Tax Review*: Tier 1 U.S. Firm, Tax Planning Survey, 2018