

## International Tax & Transfer Pricing

### International Tax

Miller & Chevalier's lawyers provide international tax advice at every stage in the business cycle of our clients' cross-border operations—from acquisition or start-up, to restructuring and tax optimization for worldwide groups, to termination or disposition. We advise on financing transactions, licenses and technology transfers, establishing overseas operations, and mergers and acquisitions. Our lawyers have substantial experience in supply chain, cash management, and repatriation issues, and we are fluent in a host of strategies to help our clients achieve global tax rate efficiencies. We also advise companies, trade organizations, and governments on international tax policy matters, including related to the OECD BEPS project. And if international tax controversy arises, we have the experience that our clients need. We have dealt with international tax controversies relating to foreign tax credits, income tax treaties, sourcing and expense allocation, captive insurance companies, dual consolidated losses, Subpart F issues, and withholding.

### Transfer Pricing

Miller & Chevalier's Transfer Pricing practice handles planning and controversy matters covering products, intangibles, services, and financings across a wide spectrum of industries, including life sciences, consumer products, electronics, technology, oil and gas, natural resources, telecommunications, business services, automotive, retail, and manufacturing. Our team includes a former Treasury official who was instrumental in developing important transfer pricing guidance.

Our lawyers are expert in resolving transfer pricing disputes, including through the APA and MAP processes. We have represented clients on transfer pricing disputes in the courts; we are currently counsel in one such multi-billion dollar dispute in the Tax Court. And we have a track record of success in controversies—our clients have never sustained a penalty in any transfer pricing matter we have handled.

### GOVERNMENT EXPERIENCE

- Commissioner, Internal Revenue Service
- General Counsel, U.S. Nuclear Regulatory Commission
- Assistant Commissioner (Technical), Internal Revenue Service
- Tax Assistant to the Solicitor General, U.S. Department of Justice
- Assistant to the Solicitor General, U.S. Department of Justice
- Acting Chief Counsel, Internal Revenue Service
- Deputy Chief Counsel, Internal Revenue Service
- Counselor to the IRS Commissioner, Internal Revenue Service
- Assistant Chief of Staff, Joint Committee on Taxation, U.S. Congress
- Majority Tax Counsel, U.S. House of Representatives Committee on Ways and Means
- Assistant Legislative Counsel, Joint Committee on Taxation, U.S. Congress
- Senior Counsel and Lead Economic Policy Advisor, Senator John D. Rockefeller IV, Chairman of the Senate Commerce, Science and Transportation Committee and Senior Member of the Senate Finance Committee
- Tax and Trade Counsel, Congresswoman Stephanie Tubbs Jones, Senior Member of the House Ways and Means Committee

- Advisor to the Assistant Secretary for Tax Policy, U.S. Department of the Treasury
- Counsel, Subcommittee on the Environment of the U.S. Senate Committee on Commerce
- Attorney Advisor, U.S. Department of the Treasury
- Attorney Advisor, Legislation and Regulations Division, Office of Chief Counsel, Internal Revenue Service
- Honors Attorney, Office of the Associate Chief Counsel (International), Internal Revenue Service
- Honors Attorney, U.S. Department of the Treasury
- Legislation Attorney, Joint Committee on Taxation, U.S. Congress
- Legislative Director, U.S. Senator
- Member, President Barack Obama's Transition Team, Economic and International Agency Review Working Group

## **RANKINGS AND RECOGNITION**

- *Chambers USA*: Tax Team of the Year, 2016
- *Chambers USA*: Tax: Controversy (Nationwide), 2007 - 2019
- *Chambers USA*: Government Relations: Specialist Tax Firms (Nationwide), 2019
- *Chambers USA*: Tax (District of Columbia), 2003 - 2019
- *Legal 500*: Tax: Contentious (U.S.), 2007 - 2019
- *Legal 500*: Tax: International Tax (U.S.), 2013 - 2019
- *Legal 500*: Tax: Non-Contentious (U.S.), 2013 - 2019
- *U.S. News - Best Lawyers*<sup>®</sup> "Best Law Firms": Tax Law (National), 2010 - 2020
- *U.S. News - Best Lawyers*<sup>®</sup> "Best Law Firms": Tax Law (District of Columbia), 2010 - 2020
- *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