

Tax

Marc J. Gerson

DEPARTMENT CHAIR

George A. Hani

DEPARTMENT VICE CHAIR

Miller & Chevalier has been widely recognized as one of the leading tax practices in the United States since its founding 100 years ago as the first federal tax practice. *Chambers USA* has repeatedly ranked the firm as a national leader in tax controversy, corporate tax, and tax-related government relations. As one client noted to *Chambers*, "They are absolutely stellar - extremely skilled and extremely competent."

We earned that reputation by helping many of the world's leading companies with their most complex tax issues. We partner with our clients to provide integrated advice across the spectrum of federal taxation. The firm's tax policy practice works for our clients' interests before lawmakers and the Treasury Department. Our tax consulting practice handles the U.S. federal tax aspects of complex multinational transactions. Our tax controversy practice resolves clients' most difficult problems through IRS administrative processes. And our team of experienced tax litigators has litigated many of the most significant tax cases on record in courts across the country.

Our tax team brings to our clients extensive high-level government experience including stints at the IRS, the Treasury Department, the Department of Justice, the United States Tax Court, and Congress. Our tax lawyers have a broad range of technical experience spanning financial products and structured finance, international tax, tax accounting, corporate tax, partnership tax, transfer pricing, excise taxes, tax policy, tax credits and incentives, taxation of natural resources, qualified plans, employee benefits, and withholding tax issues. This technical expertise is matched by our deep understanding of the way the tax laws are enacted, interpreted, and enforced.

Representative Engagements

- Represent the Coca-Cola Company and subsidiaries before U.S. Tax Court contesting IRS transfer pricing adjustments of \$9.4 billion related to the licensing of intangible property to foreign affiliates.
- Represent ExxonMobil Corporation in a \$1 billion income tax refund suit, related to handling of a deduction for federal fuel excise taxes involving a blend of ethanol and gasoline.
- Represent a Blue Cross and Blue Shield company before the U.S. Court of Federal Claims in a federal income tax refund suit valued at \$185 million, involving a question of statutory interpretation under Section 833 of the Internal Revenue Code. The dispute poses an issue of first impression on which the IRS and taxpayers have disagreed for about a decade.
- Represent a subsidiary of Valero Energy in an excise tax refund suit in the Western District of Texas under section 6426(e) for the Alternative Fuel Mixture Credit. The company is disputing a Revenue Ruling issued by the IRS that mixing butane and other alternative fuels with gasoline does not qualify for the credit. Assisted six other taxpayers with similar claims.
- Represent a company undergoing an extensive examination by the IRS to determine if the insurance program that it established and manages meets the tax law requirements for insurance and whether penalties are appropriate. The program involves qualification of insurance companies under section 831(b), which has been the focus of IRS enforcement efforts in recent years.
- Represent an investment fund with several billion dollars of assets under management in connection with an IRS examination involving management fee waivers.
- Represent the trustee of a foreign trust in connection with an investigation by U.S. and foreign regulators related to purported tax evasion and money laundering. The matter involves the coordination of counsel and activities in multiple offshore jurisdictions and the U.S., litigation in several jurisdictions to obtain access to relevant documentation, and consideration of complex cross-border legal and privilege considerations.
- Assisted two large energy industry groups on issues stemming from the Tax Cuts and Jobs Act of 2017 (TCJA), resulting in investor-owned utilities being carved out of the interest deduction limitation rules and providing a methodology under which they were required to limit the pace at which they return about \$100 billion of excess tax reserves resulting from the corporate rate reduction to customers.
- Represent several companies and trade associations before Treasury and the IRS to secure favorable administrative guidance under provisions in the TCJA, including the base erosion and anti-abuse tax (BEAT), the section 965 transition tax, the global intangible low-taxed income (GILTI) regime, the foreign tax credit branch limitation, and repeal of the Subpart F downward attribution rule. These representations involve meeting with senior Treasury and IRS officials, preparing written comments, and providing public hearing testimony.
- Advised a U.S.-based insurance company on the U.S. tax implications of a merger between one of its subsidiaries and a third party and assisted with obtaining a "substantial compliance" private letter ruling from the IRS. This matter presented complex tax issues whose favorable resolution was required for the closing of a sensitive business transaction and the firm was able to secure the ruling on an expedited basis.
- Represent a large multinational corporation in connection with a request for a quadrilateral advance pricing agreement (APA) involving a cross-border cost contribution agreement and four competent authorities.

Rankings and Recognition

- *Chambers USA*: Tax Team of the Year, 2016

- *Chambers USA*: Tax: Controversy (Nationwide), 2007 - 2022
- *Chambers USA*: Government Relations: Specialist Tax Firms (Nationwide), 2019 - 2022
- *Chambers USA*: Tax (District of Columbia), 2003 - 2022
- *Chambers USA*: Tax: Corporate & Finance (Nationwide), 2020 - 2022
- *Legal 500*: Tax: Non-Contentious (U.S.), 2013 - 2022
- *Legal 500*: Tax: International Tax (U.S.), 2013 - 2022
- *Legal 500*: Tax: Contentious (U.S.), 2007 - 2022
- *Legal 500*: Government: Government Relations (US), 2015 - 2022
- *U.S. News - Best Lawyers*® "Best Law Firms": Litigation - Tax (National), 2011 - 2022
- *U.S. News - Best Lawyers*® "Best Law Firms": Tax Law (National), 2010 - 2022
- *U.S. News - Best Lawyers*® "Best Law Firms": Litigation - Tax (District of Columbia), 2011 - 2022
- *U.S. News - Best Lawyers*® "Best Law Firms": Tax Law (District of Columbia), 2010 - 2022
- *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