



ahowlett@milchev.com  
(202) 626-5821

## PRACTICES

Executive Compensation  
FATCA, Withholding & Information Reporting  
Federal Excise Taxes  
Payroll Taxes & Fringe Benefits  
Tax Controversy & Litigation  
Transactional Tax Planning  
Trust and Family Office

## EDUCATION

J.D., University of Virginia  
School of Law, 2010  
  
B.A., Cornell University, *with distinction in all subjects*, 2007

## LANGUAGES

Mandarin Chinese

## Andrew (Andy) L. Howlett

### MEMBER

Andy Howlett employs a results-oriented approach to help businesses and individuals meet their federal income and excise tax challenges. He delivers value by helping taxpayers anticipate, plan for, and navigate the vagaries of the Internal Revenue Code.

With respect to federal income taxes, Mr. Howlett has experience on a wide range of domestic and cross-border transactions. He has advised clients on asset and stock purchases, joint ventures, mergers, recapitalizations, and spin-offs. He has helped clients understand and plan for the tax consequences of these transactions through drafting operative documents as well as through providing informal and formal advice (including written tax opinions). Mr. Howlett has worked with taxpayers to navigate key changes brought about by the *Tax Cuts and Jobs Act (2017)*, including with respect to the 20 percent passthrough deduction under section 199A and the interest deduction limitation under section 163(j). He has also represented taxpayers in federal income tax proceedings in front of IRS appeals and has negotiated favorable resolutions of disputed complex federal tax issues with the IRS.

A significant part of Mr. Howlett's practice involves federal tax planning and administrative controversy issues that arise with trusts. In recent years, Mr. Howlett has helped a domestic non-grantor trust navigate the transfer and sale of closely held stock in a tax efficient way; ensured that foreign trusts with U.S. investments and beneficiaries complied with their reporting requirements (including Foreign Bank Account Reporting (FBAR), the Foreign Account Tax Compliance Act (FATCA), and Form 3520); and assisted trusts, their grantors, and their beneficiaries in planning for potential federal tax changes proposed by the Biden administration. On the controversy side, Mr. Howlett has represented trusts in voluntary disclosures as well as in administrative controversies before IRS's Independent Office of Appeals on a variety of issues, including the imposition of reporting penalties and the applicability of the Passive Foreign Investment Company (PFIC) rules.

In addition, Mr. Howlett has represented individual taxpayers on federal income tax matters and has substantial experience helping taxpayers "come into compliance" through the IRS's voluntary disclosure programs.

Mr. Howlett also has substantial experience with a broad spectrum of federal excise taxes. He has assisted taxpayers in understanding their excise tax obligations, structuring their affairs to minimize their excise tax liability, and taking advantage of various excise tax credits. Mr. Howlett has represented taxpayers in controversy matters with respect to excise tax disputes with the IRS.

## Rankings and Recognition

- *Washington, DC Super Lawyers*<sup>®</sup>: Rising Star, Tax, 2017 - 2021
- DC Bar Capital Pro Bono Honor Roll, 2016 - 2019
- DC Bar Capital Pro Bono High Honor Roll, 2013, 2015, 2020

## **Affiliations**

- Member, Legal Aid Justice Center Advisory Council
- Member, DC Bar Association Tax Section
- Member, American Bar Association Tax Section

## **Admissions**

### **STATE ADMISSIONS**

- District of Columbia
- New York
- Texas