

Business, Investment & Transactional Tax

“The professionalism and expertise that Caplin displayed in our matter gave us confidence in their ability to handle many other complex tax issues. [The . . .] team focused on providing exceptional client service, which is so very important when choosing to work with a law firm or any consulting firm. They seem to have a wealth of resources within their firm to consult on difficult and complex tax matters. From the top down, they are very professional and I will continue to consult with [them] on issues going forward due to their expertise and excellent client service.” Client Commentary, Chambers USA

Caplin & Drysdale has broad experience advising business entities and their principals in tax planning with respect to both their operations and their transactions. Clients include domestic and foreign manufacturing and service companies, fund managers, financial institutions, and insurance companies. The firm regularly advises with respect to corporate tax, partnership tax, subchapter S, the taxation of executive compensation, the taxation of financial products, the taxation of regulated investment companies and real estate investment trusts, the taxation of insurance companies and products, the taxation of royalty streams, tax accounting and payroll and other withholding taxes.

Areas of Focus

Structuring of Strategic and Financial Transactions

Both operating businesses and private equity funds need to structure their acquisitions and divestitures with an eye to U.S. federal, state and local tax consequences. Our experience with tax-free corporate reorganizations, taxable acquisitions, like-kind exchanges, installment sales, and debt restructurings is both broad and deep.

Caplin & Drysdale advises clients on the most tax efficient means of achieving their goals taking into account the relevant operational, financial, accounting and regulatory priorities and constraints. When transactions or investors cross international borders, Caplin & Drysdale brings to bear its considerable experience with U.S. tax treaties and the U.S. taxation of foreign investors and investments and its extensive network of relationships with tax advisors throughout the world.

More so than in many other jurisdictions, clear and contemporaneous documentation is crucial as it relates to U.S. tax matters. Clients must know the tax consequences from the outset, not discover them when the year-end accounting is done or tax returns prepared. Even standard organizational documents can present traps for the unwary. Amorphous doctrines such as “substance over form” and “economic substance,” as well as a variety of statutory and regulatory anti-abuse rules add further complications. Transactions and legal entities may be characterized differently for tax purposes than under non-tax law or in other jurisdictions.

Formation and Structuring of Investment Funds and Their Management Entities

We have structured hedge funds, private equity funds, venture capital funds and real estate funds and have helped them assess the tax consequences of buying, holding and selling their investments in financial instruments, portfolio companies and other assets. We have particular experience in the application of U.S. tax treaties to these situations. We assist fund management companies in structuring their operations and help them address complexities that arise when these entities operate in multiple jurisdictions. We have extensive

experience in designing equity participation plans for the investment professionals of fund management companies, in assisting them when partners join and leave, and in planning for generational shifts.

Structuring of Business Operations

The choice of legal entity and the manner of its capitalization must be made with an eye to the tax status and future plans of its owners. In cross-border situations, hybrid entities – those treated differently in different jurisdictions – may be appropriate. Caplin & Drysdale has extensive experience with these issues in a variety of circumstances.

Caplin & Drysdale advises a wide range of businesses, however structured, on the taxation of their day-to-day operations. We have substantial experience with a broad range of tax accounting, executive compensation, and tax compliance issues that arise in the domestic and cross-border context, including withholding and reporting obligations for cross-border payments, the complex rules applicable to deferred compensation, and the applicability of U.S. tax treaties.

Disputes and litigation with departing employees, partners, investors, and deal counterparties are a fact of business life. Many times these disputes involve or are informed by tax or partnership accounting issues. Moreover, the tax consequences of damages and settlement payments need to be considered in resolving these disputes. We have extensive experience in advising claimants, defendants, and their attorneys on these issues.

Insurance Companies and Products

Caplin & Drysdale advises life insurance companies and property and casualty insurance companies on a broad range of issues, including company-level tax issues under subchapter L of the Internal Revenue Code, subpart F issues for controlled foreign corporations that are insurance companies, and the U.S. taxation of U.S. and foreign policyholders of life insurance, annuity, and accident and health insurance contracts.

Structuring and Operating REITS

REITS can provide a tax-efficient means of investing in real estate on either a standalone basis or in combination with an investment partnership. Caplin & Drysdale helps investment professionals tailor REITs and REIT-focused joint ventures to their specific circumstances and operate in compliance with IRS guidelines. We have extensive experience with the issues arising from the interaction of the REIT provisions and the partnership provisions of the Code. We have advised clients on the formation, restructuring, and operation of private REITs and on structuring exits from a REIT or its underlying properties. We have particular experience advising foreign investors, including foreign pension plans and sovereigns, on the use of REITs to minimize exposure to U.S. net income and withholding tax on their U.S. real estate and mortgage loan portfolios.

News & Insights

NEWS

Caplin & Drysdale Welcomes New Associate Molefi McIntosh
08.02.2022

Caplin & Drysdale Attorneys Recognized by Legal 500
Awards & Rankings | 06.10.2022

Caplin & Drysdale Welcomes Nir Fishbien
03.07.2022

Caplin & Drysdale Earns 10 Tier 1 Practice-Area Rankings in 12th Edition of *U.S. News – Best Law Firms*®
Awards & Rankings | *U.S. News & World Report*, 11.04.2021

Super Lawyers® Recognizes Caplin & Drysdale Attorneys in New York
Awards & Rankings | *Super Lawyers*®, 10.01.2021

Caplin & Drysdale Attorneys Listed as "Best Lawyers In America"
Awards & Rankings | 08.19.2021

Legal 500 Recognizes Caplin & Drysdale Attorneys
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7 Caplin & Drysdale Attorneys Contribute to ABA's Annual Section of Taxation May Meeting
04.30.2021

Super Lawyers® Names Caplin & Drysdale Attorneys Among D.C.'s Most Prominent Practitioners
Awards & Rankings | *Super Lawyers*, 04.29.2021

Caplin & Drysdale Names Josiah Child Of Counsel to the Firm
04.01.2021

PODCAST: Robert Carney Discusses *CIC Services v. IRS*
The Federalist Society's Teleforum, 12.11.2020

Caplin & Drysdale New York Attorneys are Recognized by Super Lawyers®
Awards & Rankings | *Super Lawyers*®, 11.06.2020

Tier 1 Rankings for Caplin & Drysdale's Practice Groups in U.S. News – Best Law Firms' List
Awards & Rankings | *U.S. News & World Report*, 11.05.2020

Caplin & Drysdale Earns Top Ranking in 2021 "Best Lawyers in America"
Awards & Rankings | *U.S. News & World Report*, 08.20.2020

17 Caplin & Drysdale Attorneys Recognized in 2020 Legal 500 Ranking
Awards & Rankings | *The Legal 500*, 07.06.2020

Elizabeth Stevens Weighs in on BEPS and OECD
Tax Notes, 05.11.2020

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Awards & Rankings | *Super Lawyers*, 05.04.2020

Law360 Quotes Elizabeth Stevens on Governments Questioning Losses
Law360, 05.01.2020

Elizabeth Stevens Comments on GILTI and Virus Losses in Law360
Law360, 04.29.2020

Law360 Quotes Mark Allison on Foreign Pension Plans
Law360, 03.30.2020

PODCAST: Robert Carney Joins Discussion on *Baldwin v. U.S.*
The Federalist Society's Teleforum, 01.08.2020

Law360 Comments on Incoming Timing Rules Letter from Caplin & Drysdale Attorneys
Law360 Tax Authority, 12.16.2019

Mark Allison Speaks to Law360 on Altera Corp.'s Failed Ninth Circuit Challenge
Law360 Tax Authority, 11.15.2019

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Mark Allison Talks to Tax Notes on IRS Corporate Audit Campaigns
Tax Notes, 10.25.2019

Caplin & Drysdale Announces the Election of Four New Members
10.01.2019

Elizabeth Stevens Talks to Law360 on OECD Tax Proposals
Law360 Tax Authority, 10.01.2019

Mark Allison and Aaron Esman Listed Among Top Tax Lawyers in New York Super Lawyers®
Super Lawyers, 09.13.2019

Patricia Lewis Talks to Law360 on History of D.C. Women Tax Partners
Law360, 09.02.2019

Caplin & Drysdale Attorneys Listed as "Best Lawyers In America"
Awards & Rankings | 08.15.2019

Mark Allison Speaks to Law360 on "9th Circ.'s Revival of IRS Rules Stretches 'Arm's Length'"
Law360, 06.13.2019

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Mark Allison Comments on IRS's Global High Wealth Audits
ProPublica, 04.05.2019

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Law360, 03.22.2019

Elizabeth Stevens Comments: U.S. Seeks to Broaden Digital Tax Discussions
Law360 Tax Authority, 03.08.2019

Lexology's Client Choice Recognizes Patricia Lewis for Corporate Tax Legal Services Awards & Rankings | *Lexology's Client Choice™*, 02.07.2019

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Law360, 01.10.2019

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Law360 Quotes Elizabeth Stevens: Lack of Noncash Exceptions in BEAT Rules Has Wide Scope
Law360, 12.18.2018

CBS News Quotes Victor Jaramillo on Writing Off Bitcoin Losses
CBS News MoneyWatch, 12.14.2018

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Law360 Tax Authority, 10.29.2018

Bloomberg Quotes Victor Jaramillo on Using Opportunity Zone Funds to Reduce Taxes
Bloomberg, 10.19.2018

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Caplin & Drysdale, 10.03.2018

7 Caplin & Drysdale Attorneys Contribute to ABA's Annual Section of Taxation Fall Meeting
Caplin & Drysdale, 10.02.2018

Mark Allison Talks to Law360 on Transfer Pricing Cases That May Impact Altera Rehearing
Law360, 09.28.2018

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Bloomberg BNA Quotes Patricia Lewis: 4 Things to Know About the IRS's Intercompany Pricing Deals
Bloomberg BNA, 08.27.2018

Caplin & Drysdale Improves Ranking in 2019 "Best Lawyers in America"
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Mark Allison Speaks to Law360: 9th Circuit's Shift from Arm's-Length Rule May Embolden IRS
Law360, 07.24.2018

Victor Jaramillo Comments on IRS Penalty Cap with Law360
Law360, 07.19.2018

Law360 Quotes Victor Jaramillo: FATCA Complexity Leading to Lackluster Results
Law360, 07.12.2018

David Rosenbloom and Elizabeth Stevens Submit Amicus Brief to Uphold Decision Favoring Amazon in IRS Transfer Pricing Dispute

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Law360, 07.05.2018

Law360 Quotes Patricia Lewis: IRS 'Reference Set' Library Could Speed Up Transfer Pricing Cases

Law360, 06.18.2018

Victor Jaramillo Talks to Law360 on Latin American and Foreign Tax Credits

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U.S. News & World Report, 05.25.2018

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18 Caplin & Drysdale Attorneys Recognized by Super Lawyers in D.C.

04.23.2018

Elizabeth Stevens Discusses Further Clarification on BEAT Rule with Bloomberg

Bloomberg BNA, 04.16.2018

Caplin & Drysdale Welcomes Josiah Child to Its New York Office

02.20.2018

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Law360 Speaks to Elizabeth Stevens About Retiring Tax Court Judge Robert Wherry

Law360, 01.05.2018

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The Wall Street Journal, 12.21.2017

Law360 Speaks with Mark Allison on Tax Bill's Effect on Corporate Tax Planning

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Law360, 11.16.2017

Former Senior Counsel to Florida Power & Light Joins Caplin & Drysdale's Tax Team

11.01.2017

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The New York Times, 07.21.2017

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The Wall Street Journal, 07.20.2017

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Caplin & Drysdale, Chartered, 06.12.2017

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Tax Notes, 04.07.2017

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Law360, 03.24.2017

CCH Quotes Mark Allison: Tax Court Finds Deficiency Notice Ambiguous But Taxpayer Not Misled
CCH Standard Federal Tax Reports, 02.09.2017

MarketWatch Quotes Mark Allison on Who May Pay More in Taxes Under Trump
MarketWatch, 12.31.2016

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Awards & Rankings | *U.S. News & World Report*, 08.15.2016

Caplin & Drysdale Listed in "Above the Law's" Tax Firm Power List
Awards & Rankings | *Above the Law*, 07.29.2016

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Tax Notes, 07.25.2016

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Federal Tax Weekly, 06.09.2016

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Law360, 05.11.2016

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Tax Notes Today, 05.02.2016

Super Lawyers Recognizes Caplin & Drysdale Lawyers from Several Practice Areas
Awards & Rankings | *Super Lawyers*, 04.26.2016

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Bloomberg BNA, 04.12.2016

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Awards & Rankings | *Expert Guides*, 04.05.2016

Elizabeth Stevens Speaks with Army Wife Talk Radio on Employer Tax Breaks for Hiring Vets
Army Wife Talk Radio, 04.05.2016

Caplin & Drysdale Creates New Version of Tax Guide to Help Employers Hire Veterans
Press Releases | *Caplin & Drysdale*, 03.07.2016

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Law360, 11.17.2015

U.S. News & World Report Lists Caplin & Drysdale in "Best Law Firms" for 2016
Awards & Rankings | 11.02.2015

Mark Allison Comments on Chief Counsel's Recommended Changes to Tax Court Rules
Standard Federal Tax Reports, 10.01.2015

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Tax Notes Today, 09.23.2015

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International Tax Monitor, 06.12.2015

Caplin & Drysdale's New York Office Welcomes Jonathan Brenner to Tax Practice
Press Releases | 06.09.2015

Clients and Peers Distinguish Caplin & Drysdale in Chambers' Rankings
Awards & Rankings | *Chambers USA*, 05.19.2015

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LAW360, 01.15.2015

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Newsweek, 12.14.2014

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MainStreet, 11.10.2014

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Neal Kochman Comments on Amazon Case Challenging IRS Income Method for Valuing Intangibles

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CCH Standard Federal Tax Reports, 08.07.2014

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With Its Founders, Caplin & Drysdale Celebrates 50 Years of Excellence

Press Releases | *Caplin & Drysdale*, 07.23.2014

Patricia Lewis Named "Best of the Best" in Transfer Pricing

Awards & Rankings | *Expert Guides*, 07.15.2014

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Law360, 06.11.2014

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Reuters, 05.27.2014

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Tax Notes, 04.04.2014

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Caplin & Drysdale Lawyers Alert International Athletes to Beware Endorsement Tax Issues

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WebCPA, 09.01.2009

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Is Big Business Scared of Obama?
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EVENTS

Mark Allison Moderates Panel on Foreign Tax Judgments at ABA 2020 Midyear Meeting
3:20 PM
01.31.2020

Mark Allison Addresses Cross-Border Audits and Investigations at NYU 11th Annual Tax Controversy Forum
4:00 PM - 5:00 PM
06.20.2019

Elizabeth Stevens Examines Transfer Pricing and the U.S. Tax Landscape at TP Minds Conference
5:10 PM - 5:50 PM (London Time)
03.19.2019

Elizabeth Stevens Moderates Panel on What Follows TCJA at FBA Tax Law Conference
11:45 AM - 12:45 PM
03.08.2019

Elizabeth Stevens Discusses Alternatives to Resolving Large, Complicated, Corporate Tax Disputes at Women In Tax Forum
11:05 AM ET
02.26.2019

Josiah Child Moderates Panel on U.S. Withholding and Global Information Reporting at ABA 2019 Midyear Meeting
4:00 PM CT
01.17.2019

Kirsten Burmester Moderates Panel on Transfer Pricing Disputes at International Tax Summit
2:20 PM
11.29.2018

Kirsten Burmester Examines Nonresident Tax Compliance at MACPA 2018 Advanced Tax Institute Conference
2:45 PM
11.12.2018

Mark Allison Discusses Tax Controversy and Tax Litigation at NYU 77th Institute on Federal Taxation
1:15 PM
11.11.2018

Mark Allison Moderates Panel on Tax Controversy and Tax Litigation at NYU 77th Institute on Federal Taxation
1:15 PM
10.21.2018

Kirsten Burmester Discusses Nonresident Tax Compliance on Strafford Webinar
1:00 PM - 2:30 PM EDT
08.07.2018

Kirsten Burmester Discusses Tax Cuts and Jobs Act at 8th Annual NABE Transfer Pricing Symposium
10:30 AM to 12:00 PM
07.18.2018

Victor Jaramillo Addresses International Tax Planning Incentives at 8th Annual NABE Transfer Pricing Symposium
8:30 AM to 10:00 AM
07.18.2018

Scott Michel Analyzes Unreported Foreign Assets at NYU 10th Annual Tax Controversy Forum
2:40 PM - 3:40 PM
06.21.2018

Elizabeth Stevens Explores CoGS at ABA May Meeting
12:45 PM
05.10.2018

Mark Allison Discusses Impact of U.S. Tax Reform on Brazilian Individuals, Companies and Investments at Brazilian Tax Conference
10:30 AM
04.12.2018

Victor Jaramillo Discusses U.S. Tax Reform at International Tax Commission of the Mexican Institute of Public Accountants
02.14.2018

Victor Jaramillo Discusses Implications of U.S. Tax Reform on Mexican Companies at Mexican U.S. Tax Reform Event

02.13.2018

Victor Jaramillo Examines U.S. Tax Reform at COPARMEX Queretaro

02.13.2018

Elizabeth Stevens Discusses Tax Issues Facing Service Members at ABA 2018 Midyear Meeting

3:00 PM

02.09.2018

Kirsten Burmester Discusses Avoiding Foreign Trust Throwback Tax at Strafford Webinar

1:00 PM ET to 2:00 PM ET

11.28.2017

Scott Michel and Mark Allison Discuss Civil and Criminal Tax at NYU 76th Institute on Federal Taxation

1:15 PM

10.22.2017

Kirsten Burmester Explores Expatriation Planning for the Global Citizen at AICPA Webinar

1:00 PM ET to 2:00 PM ET

09.28.2017

Neal Kochman Discusses Inbound and Outbound Transfer Pricing at Basics of International Taxation 2017 PLI Conference

1:00 PM

09.19.2017

Arianna Caldwell Moderates Panel on Ethical Issues in Federal Tax Practice at ABA 2017 Joint Fall CLE Meeting

3:30 PM

09.15.2017

Mark Allison Speaks on How to Conduct Witness Interviews at ABA Joint Fall CLE Meeting

11:30 AM

09.15.2017

Victor Jaramillo Explores the Exchange of Information Between Argentina and United States at Torcuato Di Tella University

08.24.2017

Victor Jaramillo Explores U.S. Tax Obligations for International Clients at Latino Tax Pro 2017 National Convention (English Session)

08.10.2017

Victor Jaramillo Explores U.S. Tax Obligations for International Clients at Latino Tax Pro 2017 National Convention (Spanish Session)

08.09.2017

Jonathan Brenner to Lecture at University of Melbourne on U.S. Income Taxation

July 26th through August 1st

07.26.2017

Patricia Lewis to Discuss Recent U.S. Transfer Pricing Litigation at 7th Annual NABE Transfer Pricing Symposium

8:30 AM to 10:00 AM

07.19.2017

Elizabeth Stevens to Discuss Recent Apple Case at 7th Annual NABE Transfer Pricing Symposium

1:45 PM to 3:15 PM

07.19.2017

Neal Kochman to Discuss Inbound and Outbound Transfer Pricing at Basics of International Taxation 2017 PLI Conference

Transfer Pricing– Inbound and Outbound

07.19.2017

Scott Michel to Moderate International Enforcement Panel at the NYU 10th Annual Tax Controversy Forum

06.15.2017

Victor Jaramillo Discusses Developments in Tax Administrations and Their Approach to Tax Controversy Compliance

2:00 PM - 3:30 PM

06.15.2017

Kirsten Burmester to Speak on Mastering Form 5472 Webinar Panel

1:00 PM - 2:50 PM ET

05.24.2017

Clark Armitage to Speak on DBCFT at 5th Annual USD Transfer Pricing Symposium

2:45 PM

04.27.2017

Elizabeth Stevens to Speak on Competent Authority at 5th Annual USD Transfer Pricing Symposium

10:00 AM

04.27.2017

Clark Armitage to Speak on Tax Reform's Impact to Small Business Owners

03.10.2017

Clark Armitage and Kirsten Burmester Speak on Successfully Using APAs at TP Minds Transfer Pricing Summit Americas

9:00 AM to 11:30 AM

02.23.2017

Clark Armitage to Speak on Transfer Pricing Disputes and ADR Opportunities at TP Minds Transfer Pricing Summit Americas

02.22.2017

Elizabeth Stevens to Speak on Foreign Tax Credit at ABA Tax Section 2017 Midyear Meeting

8:30 AM

01.20.2017

Elizabeth Stevens to Moderate Panel on Transfer Pricing Litigation at ABA Tax Section 2017 Midyear Meeting

4:00 PM

01.19.2017

Arianna Caldwell to Moderate Panel on Subpart F Tax at ABA Tax Section 2017 Midyear Meeting

4:00 PM - 5:00 PM

01.19.2017

Christopher Rizek and Charles Ruchelman to Speak on Captive Insurance at Delaware Captive Insurance Association Webinar

12:15 PM to 2:00PM

12.01.2016

Mark Allison to Speak on Hot Audit/Controversy Issues at NYU 75th Institute on Federal Taxation

11.15.2016

Mark Allison to Speak on IRS Representation Tools, Techniques And Defensive Strategies at NYU 75th Institute on Federal Taxation

11.13.2016

Mark Allison to Speak on Hot Audit/Controversy Issues at NYU 75th Institute on Federal Taxation

10.23.2016

Scott Michel and Mark Allison to Speak on IRS Representation Tools, Techniques And Defensive Strategies at NYU 75th Institute on Federal Taxation

10.23.2016

Neal Kochman to Discuss Inbound and Outbound Transfer Pricing at PLI Conference

1:00 PM

09.20.2016

Neal Kochman to Discuss Inbound and Outbound Transfer Pricing at PLI Conference

1:00 PM

07.20.2016

Patricia Lewis to Speak at 6th Annual NABE Transfer Pricing Symposium

07.19.2016

Mark Allison to Speak on Collection Due Process Cases at the NYU 8th Annual Tax Controversy Forum

06.24.2016

Richard Skillman to Speak on Administrative Procedure Act at 6th Annual Global Transfer Pricing Conference

06.08.2016

Mark Allison to Speak on Partnerships at 2016 Nashville TEI Spring Seminar

05.05.2016

Clark Armitage and Kirsten Burmester to Speak on Issues Filing Master & Local Files Under Action 13 at TEI 2016 U.S. International Tax Seminar - BEPS is Now

04.29.2016

Clark Armitage to Speak on New US Transfer Pricing Developments at 4th Annual USD Transfer Pricing Symposium

04.28.2016

Clark Armitage and Kirsten Burmester to Speak on Mitigating Risk and Disputes Using APAs at TP Minds
Transfer Pricing Summit Americas

02.23.2016

Mark Allison to speak at NYU 74th Institute on Federal Taxation Panel

10.25.2015

Mark Allison to Speak on Examinations of TEFRA Partnership

10.08.2015

Victor Jaramillo to Speak at the Latino Tax Professionals Association's 2015 National Convention

08.05.2015

Victor Jaramillo to Speak on International Compliance and FBARs

08.04.2015

Neal Kochman to Speak at Basics of International Taxation Seminar

07.22.2015

Kirsten Burmester to Speak on Mastering Form 3520 Webinar Panel

07.16.2015

Patricia Lewis to Speak at Global Transfer Pricing Conference

06.12.2015

Mark Allison to Speak at 2015 Nashville TEI Spring Seminar

05.20.2015

Mark Allison to Chair Court Procedure and Practice Roundtable Discussion

05.08.2015

Mark Allison to Speak on Court Procedure and Practice Panel

05.08.2015

Clark Armitage and Patricia Lewis to Speak at 2015 API Federal Tax Forum

04.28.2015

David Rosenbloom and Stafford Smiley to Teach LL.M. Program in International Tax Law

03.20.2015

Patricia Lewis to Moderate a Panel Discussion at the 2015 IFA USA Conference

02.26.2015

David Rosenbloom and Victor Jaramillo to Speak at the University of Geneva

02.02.2015

Neal Kochman to Speak on Transfer Pricing Panel

01.30.2015

Mark Allison to Speak on Court Procedure and Practice Panel

01.30.2015

Mark Allison to Speak on Civil & Criminal Tax Controversy Panel

11.16.2014

Mark Allison to Speak at the TEI in Nashville
10.22.2014

Mark Allison to Speak on Tax Controversy and Litigation Updates
10.19.2014

Mark Allison to Speak on Tax Court Procedures Panel
10.17.2014

Mark Allison to Speak at 2014 ABA Joint Fall CLE Meeting
09.19.2014

Patricia Lewis to Moderate Transfer Pricing Panel
09.19.2014

Mark Allison to Chair Court Procedure and Practice Discussion
09.19.2014

Patricia Lewis to Discuss Transfer Pricing Risks at National Conference
07.23.2014

Mark Allison to Speak at ABA Program on Attorney-Client Privilege
06.18.2014

Mark Allison to Speak at Tax Executive Institute IRS Audit and Appeals Seminar
05.22.2014

Mark Allison to Chair Court Procedure & Practice Committee
05.09.2014

Mark Allison to Chair Roundtable Discussion at ABA May Meeting
05.09.2014

Mark Allison to Moderate Roundtable Discussion at ABA May Meeting
05.09.2014

Mark Allison to Speak at U.S. Tax Court Program
05.01.2014

Mark Allison to Speak at Columbia University Undergraduate Law Review Launch Event
04.30.2014

Clark Armitage to Moderate APA Panel at 2014 Transfer Pricing Summit
02.19.2014

Patricia Lewis and Clark Armitage to Moderate APA Workshop at 2014 Transfer Pricing Summit
02.18.2014

Patricia Lewis Chairs Panel on APMA Revenue Procedures
02.12.2014

Patricia Lewis to Speak at the IRS-GWU International Tax Conference 2013
12.12.2013

Stafford Smiley to Speak at Moscow State Law Academy
10.25.2013

Stafford Smiley Speaks On Tax Reform at the Russian IFA
10.23.2013

Mark Allison Discusses International Tax Best Practices
10.18.2013

Mark Allison Chairs TEFRA Panel at ABA Meeting
10.18.2013

Mark Allison Discusses Tax Shelter Cases
10.18.2013

Stafford Smiley to Speak at the 2nd Annual Conference of the Moscow State Institute for Law
10.17.2013

Mark Allison to Speak at the International Forum of Administration and Tax Justice
09.26.2013

Stafford Smiley to Speak at American Chamber of Commerce in Poland
09.20.2013

Mark Allison to Speak on Monthly Conference Call for ABA Tax Administrative Practice Committee
Subcommittee on IRS Liaison Activities
09.18.2013

Patricia Lewis to Chair Panel at 37th Annual Tax Law Conference
03.01.2013

Richard Skillman to Speak on Ponzi Scheme Panel
01.26.2013

Mark Allison to Speak at ABA Tax Section Meeting in Orlando
01.25.2013

Patricia G. Lewis to Speak at IFA Roundtable Discussion with IRS National Director of Transfer Pricing
Operations
07.25.2012

Mark Allison to Speak on Motions in Limine
05.11.2012

Mark Allison to Speak on Federal Tax Disputes
05.01.2012

Mark Allison to Moderate Parallel Civil Tax Litigation and Criminal Investigations Panel
02.17.2012

Mark Allison Discusses Tax Litigation Trends
01.19.2012

Patricia Lewis to Chair Panel on Transfer Pricing Enforcement
12.15.2011

Circular 230 Important Revisions
02.23.2011



Mark Allison to Speak on Section 6700 Litigation
01.21.2011

Mark Allison Moderates Panel on Material Advisor Litigation
01.21.2011

Richard Skillman to Speak on Executive Compensation
11.18.2010

Changing Supervisory and Regulatory Landscape
4th Annual Hedge Fund General Counsel Summit
10.04.2010

Straight from the Bench: How to Prepare Your Case for Tax Court
New York University Tax Controversy Forum
06.18.2010

Ethical Issues for Tax Practitioners
Virginia Conference on Federal Taxation
06.03.2010

Daniel Rosenbaum to Speak at The Employment Tax National Research Program: When, Where, and How
05.27.2010

Daniel Rosenbaum to Present Webcast on the Employment Tax Compliance Program
03.25.2010

Mark Allison Discusses Tax Court Procedures at ABA Conference
01.11.2010

Litigating for the IRS: How It's Done and Where It Leads
U.S. Tax Court CLE, Washington, D.C.
11.20.2009

68th Institute of Federal Taxation
New York University
10.18.2009

FOIA - It Doesn't Hurt (And May Help) To Ask
2009 Joint Fall CLE Meeting - ABA Section of Taxation and Section of Real Property, Trust and Estate Law, Estate
Division
09.24.2009

Mark Allison Chairs Statute of Limitations Panel
09.10.2009

Daniel Rosenbaum to Present Audio Conference on Federal Employment Tax Oversight
08.13.2009

Mark Allison Chairs Transferee Liability Panel at ABA Conference
01.10.2009

Mark Allison Discusses Jury Trials at ABA Event
09.10.2008

Mark Allison Talks Cross-Border Discovery at ABA Program
09.10.2007

Mark Allison Speaks on Section 162(f) at TEI Conference
10.24.2006

Mark Allison Discusses Tax Shelter Litigation Trends at ABA Program
02.10.2006

Mark Allison Speaks on Expert Witnesses at ABA Conference
09.10.2004

PUBLICATIONS

Inflation Reduction Act of 2022 Would Expand Scope of Carried Interest Rule
Business, Investment & Transactional Tax Alert | 08.03.2022

IRS Releases Final Carried Interest Regulations
Business, Investment & Transactional Tax Alert | 01.14.2021

IRS Issues Proposed Carried Interest Regulations
Business, Investment & Transactional Tax Alert | 08.19.2020

Treasury Finalizes GILTI High-Tax Exclusion Rules
Tax Alert | 07.28.2020

Final FDII/GILTI Regulations Withdraw Deduction Ordering Rule
Business, Investment & Transactional Tax Alert | 07.20.2020

CARES Act Offers Income Tax Relief for Business
Tax Alert | 03.27.2020

SPECIAL REPORT: I'm Looking Through You, You're Not The Same: Partnership-Held CFCs
Article | *Tax Notes Federal*, 10.07.2019

Deductibility of Illegal Payments, Fines, and Penalties
Book | *Bloomberg Tax 524-2nd Tax Management Portfolio*, 05.03.2019

Proposed Regulations Under Section 956
Business, Investment & Transactional Tax Alert | 11.06.2018

Navigating QBAI Quirks of the GILTI Regulations
Article | *Bloomberg Tax, Tax Management International Journal*, 11.05.2018

When Opportunity Knocks: Qualified Opportunity Zone Proposed Regulations Released
Business, Investment & Transactional Tax Alert | 10.22.2018

SPECIAL REPORT: The Nitty-Gritty of FDII
Article | *Tax Notes*, 09.17.2018

EXPERT ANALYSIS: U.S. Owners of Foreign Trusts Face Increased IRS Scrutiny
Article | *Law360*, 06.21.2018

New Partnership Audit Rules Go Live
Tax Alert | 01.09.2018

Tax Reform May Make Payment of Nonbusiness Tax Advice Fees Non-Deductible
Tax Alert | 12.12.2017

IRS Launches Issue-Based Corporate Compliance Campaigns
Article | *International Law Office*, 02.24.2017

IRS Launches Issue Based Corporate Compliance Campaigns
Article | *Global Tax Weekly*, 02.16.2017

IRS Launches 13 Issue-Based Corporate Compliance Campaigns
Tax Alert | 02.03.2017

Congress Looks to Fix New Partnership Audit Rules
Article | *International Law Office*, 01.06.2017

Tax Plans Compared (December 2016) Corporate Tax
Article | *Global Tax Weekly*, 01.05.2017

Syndicated Conservation Easement Transactions Identified as New "Listed Transactions"
Tax Alert | 01.03.2017

Treasury Issues Final Regulations to Address Use of U.S. LLCs to Disguise Beneficial Ownership
International Tax Alert | 12.19.2016

Tax Plans Compared (December 2016) Corporate Tax
Business, Investment & Transactional Tax Alert | 12.16.2016

Congress Looks to Fix New Partnership Audit Rules
Tax Alert | 12.14.2016

Captive Insurance: New IRS Tax Reporting Regime Potential for Penalties and Examinations
Article | *International Law Office*, 11.25.2016

New Regulations Change Allocation of Partnership Liabilities
Article | *International Law Office*, 11.04.2016

Captive Insurance: New IRS Tax Reporting Regime Potential for Penalties and Examinations
Tax Alert | 11.03.2016

New Regulations Change Allocation of Partnership Liabilities
Article | *Global Tax Weekly*, 11.03.2016

New Regulations Change Allocation of Partnership Liabilities
Business, Investment & Transactional Tax Alert | 10.24.2016

Muhammad Ali in the Time of the 'Maxi Tax'
Article | *Tax Notes*, 08.08.2016

2016 Federal Tax Benefits for Hiring Qualified Veterans, National Guard Members and Reservists
Book | *Caplin & Drysdale, Chartered*, 03.01.2016

Congress Enacts New Tax Examination and Collection Regime for Partnerships
Article | *International Law Office*, 01.22.2016

Congress Enacts Entirely New Tax Examination and Collection Regime for Partnerships
Tax Alert | 12.10.2015

The Tax Planner's Tightrope: Morality and Politics Now in Play
Article | *International Law Office*, 08.14.2015

IRS Releases Guidelines for Examining CFC Transactions
International Tax Alert | 07.29.2015

The Intersection of U.S. Tax Treaty Policy, Tax Reform, and BEPS
Article | *International Law Office*, 07.24.2015

Moore Requires 'More' Scrutiny of IRS-Imposed FBAR Penalties Under the Administrative Procedures Act
Article | *Family Office Elite Magazine*, 07.17.2015

Treasury Proposes Significant Changes to Model Tax Treaty
Article | *International Law Office*, 06.12.2015

Treasury Proposes Significant Changes to U.S. Model Treaty
Article | *Global Tax Weekly*, 06.04.2015

Treasury Proposes Significant Changes to U.S. Model Tax Treaty
International Tax Alert | 05.26.2015

Reflections on the Intersection of U.S. Tax Treaty Policy, U.S. Tax Reform, and BEPS
Article | *Tax Notes International*, 05.25.2015

The Tax Planner's Tightrope: Morality and Politics Now in Play
Article | *IFC Economic Report*, 05.05.2015

Abusive Small Captive Insurance Companies on IRS 'Dirty Dozen' List
Article | *International Law Office*, 02.27.2015

Abusive Small Captive Insurance Companies Added to IRS "Dirty Dozen Tax Scams"
Tax Alert | 02.13.2015

Proposed New York Tax Changes Would Affect Large and Small Businesses
Article | *International Law Office*, 01.30.2015

NYC Proposed Tax Code Changes Would Affect Businesses Large and Small
Business, Investment & Transactional Tax Alert | 01.13.2015

Switzerland Narrows Advance Notice to Account Holders of Treaty Requests: Americans with Unreported Accounts Impacted
Tax Alert | 12.16.2014

OECD Releases Finalized Proposals on Key Tax Base Erosion Concerns
Article | *Global Tax Weekly*, 11.06.2014

OECD Releases Finalized Proposals on Key Tax Base Erosion Concerns
International Tax Alert | 09.23.2014

IRS Issues Final Regulations On Material Advisor Penalties
Article | *Global Tax Weekly*, 09.04.2014

IRS Issues Final Regulations on Material Adviser Penalties
Article | *International Law Office*, 08.29.2014

IRS Issues Final Regulations on Material Advisor Penalties
Tax Alert | 08.04.2014

Remain Vigilant On Indian Permanent Establishments, Even After the Favorable e-Funds Decision
Article | *Global Tax Weekly*, 07.10.2014

OECD's Proposed New Approach to Transfer Pricing of Intangibles: A Critique
Article | *New York University*, 06.29.2014

Remain Vigilant on Indian Permanent Establishments, Even After the Favorable e-Funds Decision
International Tax Alert | 03.27.2014

The New APMA Procedures — Cosmetic or Cosmic?
Article | *Tax Management International Journal*, 03.14.2014

Bold Shift in IRS Approach to Transfer Pricing Controversies
International Tax Alert | 02.27.2014

Overview of the OECD'S Action Plan on Base Erosion and Profit Shifting
Article | *Corporate Taxation*, 11.01.2013

DOJ Deal with Swiss Banks Impacts U.S. Taxpayers and Financial Firms Around the World
Tax Alert | 10.31.2013

Me, Myself, and My Subsidiary: A Shift in the Intent Standard in Related-Party Hybrid Debt Cases
Article | *Corporate Taxation*, 09.01.2013

Amazon.com v. Commissioner: Veritas Redux?
Article | *Corporate Taxation*, 08.01.2013

Summary of New York's New Political Disclosure Rules for Nonprofits
Political Law Alert | 06.21.2013

2013 Federal Tax Benefits for Hiring Qualified Veterans, National Guard Members and Reservists
Book | *Caplin & Drysdale, Chartered*, 06.03.2013

Low-Income Students Must Aim High, Seize Opportunities Offered to Them
Article | *Detroit Free Press*, 05.07.2013

Global Netting: Potential Opportunities for Corporate Taxpayers
Article | *WTE Practical International Tax Strategies, Volume 17, Number 8*, 04.30.2013

Global Netting: Potential Opportunities for Corporate Taxpayers
Business, Investment & Transactional Tax Alert | 04.10.2013

Professional Golfer Sergio Garcia to Owe More Taxes on Endorsement Income
International Tax Alert | 03.15.2013

Mutual Administrative Assistance in Tax Matters
Article | *Journal of Corporate Taxation*, 03.01.2013

Cruising Toward Safe Harbors for Transfer Pricing?
Article | *Corporate Taxation*, 03.01.2013

Recent Developments: U.K. Excess Profits Tax Under the U.S. Foreign Tax Credit
Article | *Corporate Taxation*, 01.01.2013

Re-Membering The Nonprofit -- Uses of Members in Corporate Governance

Article | *Taxation of Exempts*, 12.01.2012

Safe at Last? Transfer Pricing Safe Harbors on the Horizon

Article | *Bloomberg BNA*, 09.06.2012

What You Really Need to Know About Transfer Pricing

The Metropolitan Corporate Counsel, Inc., 07.01.2012

Case Updates-Dell Products (Norway) General Electric Capital (Canada) SNF (Australia)

Article | *Corporate Taxation*, 03.01.2012

Before It's Too Late: Reconsidering The IRS Relief for Madoff Losses

Tax Notes, 02.20.2012

Commissionaire and Contract Manufacturing Arrangements - New Developments on Permanent Establishment Issue

Article | *Corporate Taxation*, 01.01.2012

2010 Treaty Developments

Article | *Corporate Taxation*, 11.01.2011

The Case for Tradable Tax Credits

Article | *8 N.Y.U. J.L. & BUS.* 227, 11.01.2011

Qualified Intermediaries, The EU Savings Directive, Trace--What Does FATCA Really Add

Article | *Corporate Taxation*, 09.01.2011

India's Proposed Direct Taxes Code - Highlights For Corporate Taxpayers

Article | *Corporate Taxation*, 07.01.2011

Crawford's Last Stand? What Melendez-Diaz v. Massachusetts Means for the Confrontation Clause and for Criminal Trials

Article | *2 AKRON J. CONST. L. & POL'Y* 81, 06.02.2011

ITPF - Georgetown University Law Center Conference on Reform of International Tax

Article | *Corporate Taxation*, 05.01.2011

Putting an End to Foreign Tax Credit 'Splitting' Transactions

Article | *Corporate Taxation*, 03.01.2011

President Obama's Efforts at International Tax Reform

Article | *Corporate Taxation*, 01.01.2011

Advertising Liability: A Growing Risk Management Concern

Article | *Risk Management Handbook for Health Care Organizations*, 01.01.2011

President Obama Signs Bill on Tax Cut Extensions

Private Client Alert | 12.17.2010

The Foreign Account Tax Compliance Act and Notice 2010-60

Article | *International Taxation*, 12.01.2010

IRS's Voluntary Disclosure Program for Offshore Accounts: A Critical Assessment After One Year

Article | *BNA Insights*, 09.21.2010

Advise Client Companies to Review Payroll Practices

Article | *Verizon Small Business Center's News & Resources*, 09.10.2010

Federal and State Governments Target Employment Tax Compliance

Article | *Taxation of Exempts*, 09.01.2010

More and More Transfer Pricing Enforcement in Store!

International Tax Alert | 08.06.2010

A Shift Toward Consumption Taxes: The Tax Policy Prescription For The Fiscal Ills of The Global Financial Crisis

Article | *Corporate Taxation*, 07.01.2010

Once Again Employment Tax Compliance at the Forefront of IRS's Enforcement Agenda

Article | *Bloomberg Law Reports*, 06.21.2010

Loan Guarantees and Transfer Pricing

Article | *Corporate Taxation*, 05.01.2010

IRS Scrutinizes Payroll Practices, Challenges for Companies

Article | *Financial Executive*, 05.01.2010

PPACA and Beyond – Implications for Employers Today

Employee Benefits Alert | 04.30.2010

Taxpayer Wins LILO Case in the Court of Federal Claims

Article | *Real Estate Finance Journal*, 04.01.2010

Looking for FBARs in All the Wrong Places? Limited Relief in New Interim Guidance

International Tax Alert | 03.15.2010

The New Battle In An Old War: Omissions From Gross Income

Article | *126 Tax Notes 1227*, 03.08.2010

IRS Scrutiny of Equity Swaps Could Impact Offshore Funds

Article | 03.05.2010

National Westminster Bank: Will the IRS Ever Give Up

Article | *Corporate Taxation*, 03.01.2010

Get Ready for the Employment Tax Compliance Surge: IRS to Challenge Status of Independent Contractors

Employee Benefits Alert | 02.18.2010

The Curious Case of The Partial Loophole Closer

Article | *Corporate Taxation*, 01.01.2010

Kiva Dunes and Golf Course Conservation Easements: Important Implications for Tax Deductibility of Conservation Easement Contributions

Article | *Free State Accountant*, 01.01.2010

2009 Treaty Developments

Article | *Corporate Taxation*, 11.01.2009

Voluntary Disclosure Key to Addressing Offshore Tax Cheats, Practitioners Say

Article | *Tax Analysts*, 12.08.2008

A \$200,000 Penalty for a \$25,000 Deduction???: the High Price of Failing to Disclose Listed Transactions Under Section 6707A of the Code

Article | 11.07.2008

Sound and Fury, Signifying What? The U.S. Foreign Earned Income Exclusion Debate

Article | *Tax Notes International*, 09.15.2008

Conservation Easements Under Fire: A Five-Point Strategy to Defend the Deduction

Article | *Maryland Society of Accountants: The Free State Accountant*, 06.01.2008

Treasury, IRS Continues Attack on Abusive Tax Transactions: Final Regulations for Reportable Transactions Issued

Article | *Derivatives Financial Products Report*, 09.01.2007

COMMENT: Deputy-Doctors: The Medical Treatment Exception after *Davis v. Washington*

Article | *43 CAL. W. L. REV. 451, 2007*, 05.01.2007

Pay Immediate Attention to Far-Reaching Regulations on Intercompany Services

Article | *Caplin & Drysdale*, 10.01.2006

A Rare Look Inside The IRS's Office of Professional Responsibility

Article | *Journal Of Tax Practice and Procedure*, 05.01.2006

Deferred Prosecution Agreements: Implications for Corporate Tax Departments

Article | *The Tax Executive*, 02.01.2006

Proposed Cost-Sharing Regulations Issues

Article | *Caplin & Drysdale*, 01.15.2006

Revisiting the Hospital Admissions Agreement in Light of the State Charity-Care Litigation

Article | *Health Lawyers Weekly*, 08.26.2005

Tax Alert

Article | *Caplin & Drysdale*, 06.15.2005

Tax Alert

Article | *Caplin & Drysdale*, 02.01.2005

Tsunami: NGO's Response: Now and the Future

Article | *47 Exempt Organizations Tax Review 181*, 02.01.2005

The Delegation of Investment Authority by Nonprofit Corporate Boards Under UMIFA

Article | *Taxation of Exempts*, 01.01.2005

Tax Accounting Monthly Column

Article | *Corporate Business Taxation Monthly*, 01.01.2005

Technology Transfer and the New Economy

Article | *The Exempt Organization Tax Review*, 01.01.2005

Tax Accounting Monthly Column

Article | *Corporate Business Taxation Monthly*, 12.01.2004

Tax Accounting Monthly Column

Article | *Corporate Business Taxation Monthly*, 09.01.2004

Tax Accounting Monthly Column

Article | *Corporate Business Taxation Monthly*, 08.01.2004

News on the Transfer Pricing Front

Article | *Caplin & Drysdale*, 07.01.2004

Section 6700 - IRS's Newly Found Weapon Against Professionals

Article | *Caplin & Drysdale*, 04.01.2004

Corporate Tax Departments and the New Focus on Corporate Criminality

Article | *The Tax Executive*, 12.01.2003

Tax Accounting Monthly Column

Article | *Corporate Business Taxation Monthly*, 11.30.2003

Transfer Pricing: New Rules for Services and Intangibles

Article | *Caplin & Drysdale*, 11.01.2003

"Hot Interest" for Large Corporate Underpayments

Article | *Caplin & Drysdale*, 11.01.2003

Tax Accounting Monthly Column

Article | *Corporate Business Taxation Monthly*, 10.01.2003

Tax Accounting Monthly Column

Article | *Corporate Business Taxation Monthly*, 09.01.2003

Tax Accounting Monthly Column

Article | *Corporate Business Taxation Monthly*, 08.01.2003

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