

## 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 Irene Kwon  
03.29.2023

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*<sup>®</sup>  
Awards & Rankings | *U.S. News & World Report*, 11.04.2021

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

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

Legal 500 Recognizes Caplin & Drysdale Attorneys  
Awards & Rankings | 06.10.2021

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

Super Lawyers<sup>®</sup> 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<sup>®</sup>  
Awards & Rankings | *Super Lawyers*<sup>®</sup>, 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

Caplin & Drysdale D.C. Attorneys are Recognized by Super Lawyers<sup>®</sup>  
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

Caplin & Drysdale Earns Top-Tier "Best Law Firms" Rankings in 10th Edition of U.S. News – Best Lawyers Awards & Rankings | *U.S. News & World Report*, 11.01.2019

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

8 Caplin & Drysdale Attorneys Contribute to ABA's Annual Section of Taxation May Meeting  
05.03.2019

Super Lawyers® Recognizes 22 Caplin & Drysdale Attorneys in D.C.  
Awards & Rankings | *Super Lawyers*, 04.22.2019

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

Law360 Quotes Jonathan Brenner and Peter Barnes: Federal Tax Overhaul Could Keep Homegrown IP in the U.S.  
*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

Law360: Mark Allison Comments on \$2.8B Denmark Refund Case  
*Law360*, 01.10.2019

10 Caplin & Drysdale Attorneys Contribute to ABA's Annual Section of Taxation Midyear Meeting  
01.03.2019

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

Caplin & Drysdale Earns 11 Tier 1 Practice-Area Rankings in Ninth Edition of *U.S. News – Best Law Firms®* Awards & Rankings | *U.S. News & World Report*, 11.01.2018

Law360 Comments on Danish Tax Fraud Case Letter from Caplin & Drysdale Attorneys  
*Law360 Tax Authority*, 10.29.2018

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

Caplin & Drysdale's Newest Member Victor Jaramillo Serves Tax Controversy Needs of Global Community  
*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

New York Super Lawyers Lists Tax Attorneys Mark Allison and Aaron Esman for 2018 Awards & Rankings | *Super Lawyers®*, 09.14.2018

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"  
Awards & Rankings | 08.15.2018

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

*Law360*, 07.09.2018

Law360 Quotes Elizabeth Stevens on BEAT Policies to Look Out For Later This Year

*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

*Law360*, 06.05.2018

U.S. News Quotes Elizabeth Stevens on How Changes to BEAT Could Impact Cost of Goods Sold

*U.S. News & World Report*, 05.25.2018

9 Caplin & Drysdale Attorneys Contribute to ABA's Annual Section of Taxation Meeting

*Caplin & Drysdale*, 05.09.2018

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

Law360 Quotes Victor Jaramillo on Reporting Bitcoin for FBAR Filings

*Law360*, 02.14.2018

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

*Law360*, 01.05.2018

Wall Street Journal Quotes James Salles and Richard Skillman on AT&T Corporate Tax Savings

*The Wall Street Journal*, 12.21.2017

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

*Law360*, 12.21.2017

Law360 Quotes James Salles: Tax Bill's Legal Fee Provision May Burden Attorneys

*Law360*, 11.16.2017

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

11.01.2017

Caplin & Drysdale Earns Top Ranking in 2018 "Best Lawyers in America"

Awards & Rankings | 08.15.2017

New York Times Quotes Jonathan Brenner on Hedge-Fund Managers' Looming Tax Bills

*The New York Times*, 07.21.2017

WSJ Quotes Jonathan Brenner: Hedge-Fund Managers Prepare Huge Tax Checks

*The Wall Street Journal*, 07.20.2017

Caplin & Drysdale Names Victor Jaramillo Of Counsel to the Firm  
*Caplin & Drysdale, Chartered*, 06.12.2017

Caplin & Drysdale Lawyers Listed Among D.C.'s Most Prominent Practitioners  
Awards & Rankings | *Super Lawyers*, 04.27.2017

Mark Allison Speaks to Tax Notes on Information Disclosure  
*Tax Notes*, 04.07.2017

Law360 Quotes Mark Allison on Transfer Pricing Cases After Amazon Loss  
*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

Best Lawyers in America Lists 18 Caplin & Drysdale Attorneys  
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

Felix Laughlin Speaks to Tax Notes on the Debt-Equity Regs in 1980 and Today  
*Tax Notes*, 07.25.2016

Mark Allison Comments on Tax Court Extending Limitations Period  
*Federal Tax Weekly*, 06.09.2016

Tax Notes Quotes Mark Allison on IRS Memo  
*Tax Notes Today*, 06.08.2016

Caplin & Drysdale Listed Among Top Lawyers for Tax, Bankruptcy, Estate Planning and Political Law  
Awards & Rankings | *Chambers USA*, 06.01.2016

Law360 Quotes Mark Allison on Wyly Ruling  
*Law360*, 05.11.2016

Tax Notes Quotes Richard Skillman: Transfer Pricing Needs a "Save Shot"  
*Tax Notes Today*, 05.02.2016

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

Bloomberg BNA Quotes Patricia Lewis on New IRS Appointment  
*Bloomberg BNA*, 04.12.2016

Patricia Lewis and Anne O'Brien Named in 2016 "Best of the Best" Global Ranking  
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

Law360 Quotes Mark Allison on 5 Things Keeping Tax Attorneys Up At Night  
*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

Mark Allison Talks to Tax Notes on IRS Suggested Changes to Tax Court Rules  
*Tax Notes Today*, 09.23.2015

Caplin & Drysdale Lawyers Listed Among NY's Super Lawyers®  
Both | *Caplin & Drysdale*, 09.16.2015

International Tax Monitor Quotes Patricia Lewis on Advance Pricing Agreements  
*Daily Tax Report and International Tax Monitor*, 08.12.2015

Caplin & Drysdale Lawyers Listed Among World's Leading Women in Business Law  
Awards & Rankings | *Expert Guides*, 07.28.2015

Law360 Quotes Mark Allison on Tax Cases to Watch in the 2nd Half of 2015  
*Law360*, 07.13.2015

Patricia Lewis Discusses OECD Discussion Draft at Transfer Pricing Conference  
*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

Law360 Quotes Mark Allison on High Court Levels Individual, Corporate Taxes in Md. Ruling  
*Law360*, 05.18.2015

Super Lawyers Lists Caplin & Drysdale Lawyers  
Both | *Caplin & Drysdale*, 04.23.2015

Law360 Quotes Mark Allison on 7 Tips for Dealing With a Cash-Strapped IRS  
*Law360*, 04.10.2015

Mark Allison Comments on MoneyGram Bank Ruling Will Keep Financial Cos. On Alert  
*LAW360*, 01.15.2015

Caplin & Drysdale Attorneys Featured in Newsweek: How Google and Apple Make Their Taxes Disappear  
*Newsweek*, 12.14.2014

Law360 Quotes Kirsten Burmester: As FATCA Slowly Rolls Out, Its Impact Is Uneven  
*Law360*, 11.20.2014

Michael Pfeifer and Kirsten Burmester Comment on Tax Returns of Americans Living Abroad Under Scrutiny  
*MainStreet*, 11.10.2014



Worldwide Tax Daily Quotes Victor Jaramillo: IRS Working with SSA on Offshore Streamlined Filing Requirement

*Worldwide Tax Daily*, 11.07.2014

Victor Jaramillo Comments on Non-Willful Conduct Under Streamlined OVDP

*Bloomberg BNA*, 11.07.2014

Worldwide Tax Daily Quotes Neal Kochman: Amazon U.S. Tax Court Trial Gets Underway

*Worldwide Tax Daily*, 11.03.2014

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

*Bloomberg BNA*, 10.30.2014

Caplin & Drysdale Recognized for Tax Credit Guide for Employers Who Hire Veterans

Awards & Rankings | 10.28.2014

Newsweek Quotes Mark Allison: Settlements Are Tax Write-Offs for Banks

*Newsweek*, 10.27.2014

Caplin & Drysdale Lawyers Listed Among World's Leading Tax Advisers

Awards & Rankings | *Expert Guides*, 10.16.2014

Fortune Lists Caplin & Drysdale Lawyers Among Leaders in the Law

Awards & Rankings | *Fortune Magazine*, 10.06.2014

Mark Allison Comments on Privilege Case's Importance

*Tax Notes Today*, 09.22.2014

Fortune Magazine Lists Patricia Lewis and Richard Skillman as Top Rated Lawyers

Awards & Rankings | *Fortune Magazine*, 08.25.2014

Caplin & Drysdale Lawyers Earn Best Lawyers Ranking

Awards & Rankings | 08.21.2014

The International Tax Review Quotes Mark Allison: Phase II of the AJAC May Increase U.S. Litigation

*International Tax Review*, 08.13.2014

Mark Allison Comments on IRS Finalizing Material Advisor Regulations

*CCH Standard Federal Tax Reports*, 08.07.2014

Guide to World's Leading Women in Business Law Lists Caplin & Drysdale Lawyers

Awards & Rankings | *Expert Guides*, 07.29.2014

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

CCH Standard Federal Tax Reports Quotes Mark Allison: Supreme Court Clarifies Standard for Challenges to IRS

Summonses

*CCH Standard Federal Tax Reports*, 06.26.2014

LAW360 Quotes Mark Allison: High Court Could Dim IRS Summons Power

*Law360*, 06.11.2014

Patricia Lewis Named Best in Transfer Pricing for 2014  
*International Financial Law Review, Americas Women in Business Law Awards*, 06.05.2014

Caplin & Drysdale Earns Top Honors in 2014 Chambers USA  
Awards & Rankings | *Chambers USA*, 05.28.2014

Reuters Quotes Mark Allison: MoneyGram Claims Bank Status in Tax Dispute with IRS  
*Reuters*, 05.27.2014

Tax Analysts Quotes Neal Kochman: Auditors Seeking More Information on Global Operations  
*Tax Analysts*, 04.30.2014

Mark Allison Comments on Tax Court Decision  
*Federal Tax Weekly*, 04.24.2014

Tax Notes Today Quotes Mark Allison: Good-Faith Defense Waives Attorney-Client Privilege  
*Tax Notes Today*, 04.17.2014

Tax Notes Today Quotes Kirsten Burmester: Toward a Solution to the PFIC Problem  
*Tax Notes Today*, 04.14.2014

Tax Notes Today Quotes Mark Allison: Tax Court Retains Jurisdiction Over Worker Classification Case  
*Tax Notes*, 04.04.2014

Transfer Pricing Weekly Quotes Patricia Lewis Regarding IRS Proposals to Revise APA and MAP Procedures  
*Transfer Pricing Weekly*, 04.03.2014

Patricia Lewis Analyzes Proposed Revisions to U.S. APA and Competent Authority Procedures  
*Tax Analysts*, 03.10.2014

Tax Analysts' Worldwide Tax Daily Quotes Patricia Lewis: Proposed U.S. Competent Authority Procedures Could Complicate Issue Resolution  
*Tax Notes*, 02.13.2014

Caplin & Drysdale Strengthens Global Tax and Litigation Services  
Press Releases | 01.08.2014

Tax Directors Handbook Recommends Caplin & Drysdale As A Leading Tax Law Firm  
Awards & Rankings | *Tax Directors Handbook*, 12.19.2013

Patricia Lewis Comments on Concerns Over Revised APA and Competent Authority Procedures  
*Tax Notes*, 12.13.2013

CCH Quotes Mark Allison: Supreme Court Upholds IRS's Application Of Valuation Misstatement Penalty To Sham Transaction  
*CCH Federal Tax Weekly*, 12.12.2013

Tax Notes Quotes Mark Allison on Supreme Court Tax Shelter Case  
*Tax Notes*, 12.04.2013

Washingtonian Recognizes Caplin & Drysdale Attorneys Among Washington's Best Lawyers  
Awards & Rankings | *Washingtonian Magazine*, 12.03.2013

Patricia Lewis and David Rosenbloom are Listed Among World's Leading Transfer Pricing Advisers  
Awards & Rankings | *Expert Guides*, 11.15.2013

NYTimes quotes Mark Allison on U.S.-France Tax Evasion Agreement  
*The New York Times*, 11.14.2013

Caplin & Drysdale Lawyers Listed in World's Leading Women in Business Law  
Awards & Rankings | *Expert Guides*, 11.08.2013

WSJ Quotes Mark Allison on Benefits to U.S. Companies Complying with Tax Authorities  
*The Wall Street Journal*, 11.08.2013

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

19 Caplin & Drysdale Attorneys Achieve Best Lawyers in America Ranking  
Awards & Rankings | *U.S. News & World Report*, 10.21.2013

CLIENT ADVISORY: Caplin & Drysdale Comments on the Government Shutdown's Impact on Business and  
Individual Taxpayers  
*Caplin & Drysdale*, 10.10.2013

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for Businesses, Individuals  
*Tax Notes Today*, 10.09.2013

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*CCH Federal Tax Weekly*, 09.05.2013

World Tax Lists Caplin & Drysdale as a Global Tax Leader  
Awards & Rankings | *International Tax Review*, 09.03.2013

U.S.-Swiss Tax Deal Impacts U.S. Account Holders and Dozens of Swiss Financial Institutions  
Press Releases | 08.29.2013

Ex-Qwest CEO Nacchio Seeks Tax Refund as Prison Term Ends  
*Bloomberg*, 08.20.2013

Patricia Lewis Listed Among Global Tax Controversy Leaders for 2013  
Awards & Rankings | *Tax Controversy Leaders*, 08.13.2013

New York State Tax Crackdown Requires Prompt Action on Past-Due Taxes  
Press Releases | 08.07.2013

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*Tax Notes*, 08.06.2013

Vault Ranks Caplin & Drysdale a Top Tax Practice for 2014  
Awards & Rankings | *Vault*, 07.16.2013

Patricia Lewis Moderates Transfer Pricing Panel Discussion  
*Bloomberg*, 07.15.2013

Caplin & Drysdale Creates Simplified Tax Guide to Help Employers Hiring Veterans  
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14 Caplin & Drysdale Attorneys Recognized in Chambers USA 2013

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Tax Notes Quotes Patricia Lewis Regarding New OECD Transfer Pricing Safe Harbor Guidelines

*Tax Notes*, 05.22.2013

Super Lawyers Lists Nineteen Caplin & Drysdale Attorneys

Awards & Rankings | *Super Lawyers*, 04.29.2013

Mark Allison Quoted in CCH Regarding U.S. Virgin Islands Tax Controversy

*CCH*, 04.25.2013

Tax Notes Quotes Mark Allison on Professional Golfer's Endorsement Income Allocation

*Tax Notes*, 04.08.2013

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*Tax Notes*, 03.26.2013

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*CCH*, 03.21.2013

Caplin & Drysdale Attorneys Recognized by Peers in Best Lawyers in America

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

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*Tax Notes*, 03.18.2013

The Wall Street Journal Quotes Mark Allison on \$1 Billion Dow Tax Shelter Case

*The Wall Street Journal*, 02.27.2013

Mark Allison Quoted in Tax Notes, Practitioners Parse Promoters' Wins in Sale-Leaseback Tenant Improvements Transaction

*Tax Notes*, 02.12.2013

Neal Kochman Comments on Amazon's IRS Dispute

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*Tax Notes*, 01.10.2013

Mark Allison Quoted in Tax Notes, Court Reverses Convictions of 2 Former E&Y Shelter Promoters

*Tax Notes*, 12.03.2012

Patricia G. Lewis Discusses Bilateral Safe Harbors in Tax Management Transfer Pricing Report

*Tax Management Transfer Pricing Report*, 11.29.2012

U.S. News Recognizes Caplin & Drysdale With Top Ranking

Awards & Rankings | 11.08.2012

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Caplin & Drysdale Announces Expansion of Tax Practice and Relocation of New York Office  
Both | 09.20.2012

Patricia Gimbel Lewis Wins "Best in Transfer Pricing" Award, Women in Business Law Awards for the Americas  
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David Rosenbloom Comments on U.S. Companies' Use of Repatriation Strategies to Avoid Taxes  
*Bloomberg*, 12.29.2010

Scott Michel States Switzerland's Cantonal Banks Next Target of U.S. Tax Investigators  
*World Radio Switzerland*, 12.28.2010

Beth Kaufman Comments on the Latest Developments About the Estate-Tax Provision  
*The Wall Street Journal*, *BNA Daily Tax Report*, 12.17.2010

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*The Metropolitan Corporate Counsel*, 10.04.2010

David Rosenbloom Comments on Undeclared Offshore Banking's Shift to the East  
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Christopher Rizek Comments on IRS Providing Industry-Specific Guidance for Tax Problems  
*Nasdaq*, 09.21.2010

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*Financial Adviser*, 08.31.2010

David Rosenbloom Comments on IRS's Reorganization for Global Enforcement  
*The Wall Street Journal*, 08.06.2010

19 Caplin & Drysdale Attorneys Named Best Lawyers in America  
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Christopher Rizek Comments on Circular 230 Revisions  
*BNA*, 06.09.2010

Daniel B. Rosenbaum Comments on Audit of Employers Regarding Employment Tax  
*Tax Analysts*, 05.28.2010

Christopher Rizek Comments on IRS's Openness About Its Disciplinary Proceedings  
*Financial Adviser*, 05.24.2010

Caplin & Drysdale's Christopher Rizek Testifies at a Capitol Hill Hearing About Federal Employees With  
Delinquent Taxes  
*Committee on Oversight and Government Reform*, *The Washington Post*, etc., 03.19.2010

Caplin & Drysdale Shortlisted for the Chambers USA Awards for Excellence 2010  
Awards & Rankings | *Chambers USA*, 03.17.2010

Christopher Rizek Comments on Julius Baer Whistleblower  
*The New York Times*, 01.19.2010

Washingtonian Magazine Lists Six Caplin & Drysdale Attorneys as Top Lawyers in Washington Awards & Rankings | *Washingtonian Magazine*, 11.01.2009

Radio Interview: Watch Out Swiss Banks Says Washington Lawyer Dealing With Tax Disclosures  
09.22.2009

UBS Warns U.S. Clients as Tax Amnesty Deadline Nears  
*Reuters*, 09.18.2009

New OPR Chief Ready to Get Tough  
*WebCPA*, 09.01.2009

H. David Rosenbloom and Patricia G. Lewis Selected in The Best of the Best 2009 Awards & Rankings | *Expert Guides*, 03.01.2009

Corporate Crime Defense Bar in Unison: More Prosecutions Are on the Way  
*Corporate Crime Reporter*, 02.19.2009

Is Big Business Scared of Obama?  
*The Wall Street Journal Law Blog*, 01.02.2009

Four Caplin & Drysdale Attorneys Recognized as Top Tax Practitioners in the World Awards & Rankings | *Expert Guides*, 12.01.2008

Caplin & Drysdale Ranked #39 Out of the Top 100 Global Tax Law Firms Awards & Rankings | 11.03.2008

## EVENTS

Josiah Child Addresses Issues When Structuring and Financing Cross-Border Real Estate Transactions at ABA Midyear Tax Meeting  
San Diego, California, 02.10.2023

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

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 DBCFT at 5th Annual USD Transfer Pricing Symposium

2:45 PM

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 Chairs TEFRA Panel at ABA Meeting  
10.18.2013

Mark Allison Discusses Tax Shelter Cases  
10.18.2013

Mark Allison Discusses International Tax Best Practices  
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

The Case for Tradable Tax Credits

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

2010 Treaty Developments

Article | *Corporate Taxation*, 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

IRS Scrutinizes Payroll Practices, Challenges for Companies

Article | *Financial Executive*, 05.01.2010

Loan Guarantees and Transfer Pricing

Article | *Corporate Taxation*, 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

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

Article | *Free State Accountant*, 01.01.2010

The Curious Case of The Partial Loophole Closer

Article | *Corporate Taxation*, 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

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