



Patricia Gimbel Lewis

SENIOR COUNSEL

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INTERNATIONAL TAX | TAX DISPUTES & TAX LITIGATION

Patricia Gimbel Lewis is a Senior Counsel in Caplin & Drysdale's Washington, D.C., office, having been with the firm since 1971.

Services

Ms. Lewis' practice has focused on international transfer pricing issues, competent authority matters, and other aspects of international taxation. This includes tax planning advice on compliance with U.S. and foreign transfer pricing rules in connection with ongoing business operations or business transactions, as well as assistance in the event of tax audits and other administrative controversies. A particular emphasis is the negotiation of advance pricing agreements (APAs) between taxpayers, the IRS, and foreign tax authorities.

Highlights

Ms. Lewis has represented major U.S.-based multinationals as well as U.S. affiliates of foreign corporations, involving cross-border transactions with Japan, the United Kingdom, France, India, Canada, Brazil, Sweden and Germany, among others.

Admissions & Education

ADMISSIONS

District of Columbia

New York

Massachusetts

U.S. Tax Court

U.S. Claims Court

U.S. Court of Appeals, District of Columbia Circuit

U.S. District Court, District of Columbia

EDUCATION

J.D., Harvard Law School, 1971, *cum laude*

M.B.A., Harvard University, 1971, *with high distinction; Baker Scholar*

B.A., Wellesley College, 1966, *Durant Scholar*

Recognitions & Noteworthy

HONORS & RECOGNITIONS

- *Chambers USA*, 2008-2019
- *The Legal 500*, Leading Lawyer, 2011-2013; Recommended, 2014-2020
- *Best Lawyers in America*, Women in the Law, International Tax and Employee Benefits, 2016; Listed 2003-Present
- *Super Lawyers*, Top 50 Women, 2008-2012, Washington, D.C. 2008-Present
- *Fortune Magazine*, Women Leaders in the Law, 2014
- *Expert Guides' The Best of the Best*, Transfer Pricing, 2014-Present
- *Expert Guides' World's Leading Women in Business Law*, Transfer Pricing, 2010-2019
- *Expert Guides' World's Leading Tax Advisers*, 2008, 2014-Present
- *Expert Guides' World's Leading Transfer Pricing Advisers*, 2003-Present
- *The Washingtonian*, Top Lawyers, 2017-2020
- *ITR World Transfer Pricing*, Highly Regarded, Transfer Pricing 2020
- *ITR World Tax*, Highly Regarded, Tax Controversy, 2019 - Present; Women in Tax, 2019 - Present
- *Martindale-Hubbell® AV® Preeminent™*

Professional Activities & Affiliations

PROFESSIONAL ACTIVITIES

- Member, United States Council for International Business (USCIB), 2013-Present
- Co-Chair, Steering Committee, D.C. Bar Taxation Section, 1992-1995
- Member, IRS Commissioner's Advisory Group, 1994-1996

OTHER PROFESSIONAL AFFILIATIONS

Member, American Bar Association, Section of Taxation, Transfer Pricing Committee

Fellow, American Bar Foundation

Fellow, American College of Tax Counsel

Charter Fellow, American College of Employee Benefits Counsel

Co-Chair, IRS/George Washington University Institute on Current Issues in International Taxation, 2000-2001;

Member, Advisory Board, 1995-2019

Newsroom & Publications

NEWS

Super Lawyers® Recognizes Caplin & Drysdale Attorneys Among Washington's Top Lawyers Awards & Rankings | 05.02.2022

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

Law360 Quotes Patricia Lewis and Peter Barnes on U.S. Safe Harbor Proposal *Law360*, 12.06.2019

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

Law360 Quotes Patricia Lewis on Transfer Pricing Safe Harbors *Law360 Tax Authority*, 08.14.2019

Caplin & Drysdale Honors the Women of the Firm *Caplin & Drysdale*, 03.08.2019

Patricia Lewis Talks to Law360: Tariffs Could Throw Advance Pricing Agreements Into Doubt *Law360*, 11.19.2018

Law360 Quotes Patricia Lewis on IRS Revamp of APA Program *Law360*, 09.25.2018

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

Law360 Quotes Patricia Lewis: IRS 'Reference Set' Library Could Speed Up Transfer Pricing Cases *Law360*, 06.18.2018

Bloomberg BNA Quotes Patricia Lewis: Safe Harbors for Cost Sharing a Lesson from Amazon *Bloomberg BNA*, 07.21.2017

Patricia Lewis Discusses Advance Pricing Agreements with Bloomberg BNA *Bloomberg BNA*, 05.16.2017

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

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

Patricia Lewis Discusses OECD Discussion Draft at Transfer Pricing Conference *International Tax Monitor*, 06.12.2015

Patricia Lewis Named Best in Transfer Pricing for 2014

International Financial Law Review, Americas Women in Business Law Awards, 06.05.2014

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

Patricia Lewis Comments on Concerns Over Revised APA and Competent Authority Procedures

Tax Notes, 12.13.2013

Patricia Lewis Moderates Transfer Pricing Panel Discussion

Bloomberg, 07.15.2013

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

Tax Notes, 05.22.2013

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

Tax Management Transfer Pricing Report, 11.29.2012

Patricia Gimbel Lewis Wins "Best in Transfer Pricing" Award, Women in Business Law Awards for the Americas

Awards & Rankings | Euromoney Legal Media Group, 05.25.2012

SPEAKING ENGAGEMENTS

Patricia Lewis Explores Mock APA/MAP Case at ABA May Tax Meeting

Hybrid, Marriott Marquis Washington, DC, 05.12.2022

Patricia Lewis Joins ABA Women in Tax Forum Zoom Tea

4:30 PM ET

07.16.2021

Patricia Lewis Discusses Recent Developments of Transfer Pricing Regimes and Practices at Korean TP Seminar

11.02.2017

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

Patricia Lewis on APMA Roundtable Panel at ABA May Meeting

8:30 AM

05.13.2017

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

07.19.2016

Patricia Lewis to Speak at Global Transfer Pricing Conference

06.12.2015

Clark Armitage and Patricia Lewis to Speak at 2015 API Federal Tax Forum
04.28.2015

Patricia Lewis to Moderate a Panel Discussion at the 2015 IFA USA Conference
02.26.2015

Patricia Lewis to Moderate Transfer Pricing Panel
09.19.2014

Patricia Lewis to Discuss Transfer Pricing Risks at National Conference
07.23.2014

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

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

Patricia G. Lewis to Chair Panel at National Association for Business Economics Transfer Pricing Symposium
07.31.2012

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

Patricia G. Lewis to Speak at the 2012 OECD International Tax Conference
06.04.2012

Patricia Lewis to Chair Panel on Transfer Pricing Enforcement
12.15.2011

Patricia Lewis to Discuss APAs at National Conference
06.21.2010

Patricia Lewis to Discuss Korea's Approach to APAs
10.15.2009

PUBLICATIONS & ALERTS

Paradise Papers: U.S. Citizens and Residents Required to Report on Offshore Assets
Tax Alert | 11.06.2017

Different Viewpoint Not a Misrepresentation: Tax Court Holds IRS Abused Its Discretion in Cancelling Eaton's APAs
International Tax Alert | 08.24.2017

Where Have All the Transfer Pricing Safe Harbors Gone? A Plea for Reinvigoration
Bloomberg BNA, Tax Management Transfer Pricing Report, 02.23.2017

Coca-Cola Company Challenges \$9 Billion Transfer Pricing Adjustment

Article | *International Law Office*, 02.05.2016

Is It the Real Thing? The IRS Makes \$9+ Billion of Transfer Pricing Adjustments Against The Coca-Cola Company

International Tax Alert | 12.23.2015

Response to Final OECD BEPS Tome

Article | *International Law Office*, 10.30.2015

The Final OECD BEPS Tome Has Arrived

International Tax Alert | 10.08.2015

Strategic Resets Under the New MAP and APA Revenue Procedures

International Tax Alert | 09.23.2015

Transfer Pricing Audits: Flipping the Tested Party

Article | *Wolters Kluwer*, 08.27.2015

Treasury Proposes Significant Changes to U.S. Model Tax Treaty

International Tax Alert | 05.26.2015

OECD Releases Finalized Proposals on Key Tax Base Erosion Concerns

Article | *Global Tax Weekly*, 11.06.2014

Remain Vigilant On Indian Permanent Establishments, Even After the Favorable e-Funds Decision

Article | *Global Tax Weekly*, 07.10.2014

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

Cruising Toward Safe Harbors for Transfer Pricing?

Article | *Corporate Taxation*, 03.01.2013

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

Short Cuts for Small Fry: Why the IRS Should Reconsider Transfer Pricing Safe Harbors for Small Taxpayers, Transactions

Article | *BNA Tax Management-Transfer Pricing Report*, 04.21.2011

Certainty for Reporting Uncertain Tax Positions (UTP) to IRS

International Tax Alert | 10.13.2010

More and More Transfer Pricing Enforcement in Store!

International Tax Alert | 08.06.2010

IRS Launches New "Transfer Pricing Practice" -- Pilot Program Will Select Audit Cases for Scrutiny

International Tax Alert | 05.05.2010

Looking for FBARs in All the Wrong Places? Limited Relief in New Interim Guidance
International Tax Alert | 03.15.2010

Survival Techniques: Transfer Pricing in a Sick Economy
Article | *The Tax Executive*, 05.01.2009

Last-Minute Changes and Partial Delays Under New Intercompany Services Rules
Article | *Caplin & Drysdale*, 02.01.2007

Pay Immediate Attention to Far-Reaching Regulations on Intercompany Services
Article | *Caplin & Drysdale*, 10.01.2006

News on the Transfer Pricing Front
Article | *Caplin & Drysdale*, 07.01.2004

Markers and Musings: The Proposed Section 482 Service Regulations
Article | *The Tax Executive*, 12.01.2003

Transfer Pricing: New Rules for Services and Intangibles
Article | *Caplin & Drysdale*, 11.01.2003

Transfer Pricing: IRS Cracking Down on Transfer Pricing Compliance
Article | *Caplin & Drysdale*, 04.01.2003

Option Wars: Upping the Ante for Cost Sharing Arrangements
Article | *Tax Management International Journal*, 11.08.2002

Second First?? Transfer Pricing Issues In Secondment of Personnel
Article | *The Tax Executive*, 09.01.2002

Cost-Sharing Arrangements Come of Age
Article | *Tax Management Memorandum*, 08.28.2000

Mining For Nuggets in the IRS APA Report
Article | *The Tax Executive*, 05.01.2000

Transfer Pricing Thoughts - North America: More Thoughts On APA Disclosure
Article | *Global Transfer Pricing*, 03.01.2000

A New Way to Resolve a Factual Issue with the IRS Before Filing a Return
Article | *Caplin & Drysdale*, 02.21.2000

Transfer Pricing Thoughts - North America: Thoughts on Code Sec. 482 and Rising Standards of Proof
Article | *Global Transfer Pricing*, 12.01.1999

Transfer Pricing Thoughts - North America: Thoughts on Control
Article | *Global Transfer Pricing*, 10.01.1999

Transfer Pricing Thoughts - North America: Thoughts on Cooperatives
Article | *Global Transfer Pricing*, 08.01.1999

Transfer Pricing Thoughts - North America: Thoughts on APA Disclosure
Article | *Global Transfer Pricing*, 06.01.1999

Transfer Pricing Thoughts - North America: The Euro and the Situs of the Borrower Rule
Article | *Global Transfer Pricing*, 04.01.1999

Transfer Pricing Thoughts - North America: Thoughts on Joint Ventures

Article | *Global Transfer Pricing*, 02.01.1999

