

Corporate Tax

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ATTORNEYS

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Our corporate tax practice focuses on structuring and negotiating business transactions such as mergers and acquisitions, spin-offs, joint ventures, and financings. We also regularly advise clients on internal corporate restructurings and consolidated return matters and represent clients in connection with audits, administrative appeals and litigation of tax matters.

Our lawyers maintain strong relationships with the IRS and Treasury attorneys and Congressional staff members who are responsible for corporate tax and related matters. On a regular basis, we discuss issues arising in client transactions with Government officials. We also provide input to Government officials regarding corporate tax law developments, both directly and through professional and industry groups. We have extensive experience obtaining advance IRS rulings on complex corporate transactions.

Our lawyers also represent clients and serve as arbitrator and expert witness in commercial disputes that involve tax issues (including those involving tax sharing agreements) and provide specialized consulting services on corporate tax matters for law firms and accounting firms.

Our corporate clients include Fortune 100 and other public companies, as well as closely held companies. Matters on which our corporate tax lawyers have worked in recent years include:

- Obtaining the first private ruling on rescission of a corporate merger. PLR 200911004 (March 13, 2009).
- Representing U.S. financial institution on organization and sale of multi-billion REMIC interests, including optimization of ordinary loss deduction.

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- Obtaining private letter rulings relating to public spin-offs and split-offs, including structuring novel active trade or business, securities financing, and post-spin acquisitions. Spin off and split off matters in which our attorneys have been involved include the following:
 - H. J. Heinz spin-off of SKF Foods;
 - Electrolux spin-off of Husqvarna; and
 - VISA International spin-off of European operations
- Representing a number of U.S. parent corporations in reorganizing foreign subsidiaries in tax-efficient holding company structures.
- Advising corporate clients entering into or modifying financing arrangements, including debt exchanges and recapitalizations.
- Advising clients on tax implications of troubled company workouts, including limitations on loss carryovers and treatment of bad debt and worthless stock deductions.
- Serving as expert witness in cases involving a variety of issues, including deconsolidation of a consolidated return subsidiary, application of I.R.C. section 305 to a self-tender offer by a corporation, triggering excess loss accounts in a spin-off, tax cost of disposition of a closely-held business, application of the substance-over-form doctrine, tax shelter advice and various tax sharing agreement issues.
- Serving as arbitrator in cases involving spin-off tax sharing agreements (e.g., DuPont-Conoco, Sara Lee-Coach and AT&T-NCR).

Our corporate tax attorneys are recognized as experts among their peers in the tax community. Apart from our client work, our attorneys write and lecture extensively in the areas of corporate transactions and business tax issues. Our attorneys have also served in leadership roles in the American Bar Association Tax Section and the D.C. Bar Tax Section

NEWS

- May 3, 2012
John Bates Presents on Foreign Tax Credit Guidance Webinar
- April 26, 2012
Robert Wellen Speaks at J. Nelson Young Tax Institute on Contingent M&A Prices
- April 19, 2012
Robert Wellen Speaks at Ninth Annual Institute on Tax Aspects of Mergers and Acquisitions
- March 28, 2012
Robert Wellen Speaks at ALI-ABA on Taxable Acquisition Structures
- March 2, 2012
Ivins Attorneys Speak at Federal Bar Association Tax Law Conference

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- February 27, 2012
Robert Wellen Speaks at Consolidated Tax Return Regulations 2012 PLI Course
- January 24, 2012
Alex Sadler Comments Regarding Third-Party Return Information Disclosure Exception
Tax Analysts
- January 23, 2012
Bob Stack Quoted in Reuters Article on Romney's IRA
Reuters
- December 7, 2011
Ivins Attorney Presents at BNA CITE International Tax Seminar
- December 1, 2011
Ivins Attorneys Named Best Lawyers in Washington DC
Washingtonian
- November 30, 2011
Ivins Attorney Presents to Young IFA Network on Foreign Currency Tax Issues Webinar
- August 17, 2011
Danielle Rolfes Appointed Deputy International Tax Counsel at Treasury
- August 1, 2011
Ivins Attorneys Comment on Guidance under Section 355
- June 9, 2011
Robert Wellen to Speak at Texas Federal Tax Institute
- April 28, 2011
Ivins Attorney Speaks at Penn State Dickinson School of Law/New York City Bar Program
- March 31, 2011
Ivins Attorney Speaks at ALI-ABA Corporate Taxation Program
- March 30, 2011
Ivins Attorneys Speak at TEI Event
- February 22, 2011
Ivins Attorneys to Speak at the FBA Annual Tax Law Conference
- February 17, 2011
Ivins Attorneys Speak at TEI Event
- October 21, 2010
Bob Wellen Speaks on Corporate Spin-Offs
- October 1, 2010
Bob Wellen Speaks on Consolidated Return Corporate Acquisitions and Separations
- September 24, 2010
Joshua Brady Speaks to ABA Tax Section Meeting On Consolidated Returns

STRATEGIES & OPPORTUNITIES

- VEBA Retiree Medical Reserves -- Two New Tax Reduction Strategies

PUBLICATIONS

- March 12, 2012
DCL Separate Unit Combination and Foreign Use Rules Issues
Tax Notes
- February 20, 2012
Standards for Tax Court Review in Equitable Innocent Spouse Cases
Tax Notes
- November 28, 2011
Is the Anti-Injunction Act Jurisdictional?
Tax Notes
- July 11, 2011
Omissions From Gross Income and 'Numerators and Denominators'
Tax Notes
- June 20, 2011
Aggregate or Entity Theory of Partnerships for Currency?
Tax Notes International
- April 25, 2011
Mannella, State Farm, and the Arbitrary and Capricious Standard
Tax Notes
- April 4, 2011
Omissions from Gross Income & Retroactivity
Tax Notes
- February 14, 2011
Nature Abhors a Splitter: The FTC Splitter and Indirect FTC Rules
Tax Notes
- February 7, 2011
Avoiding Tax Casualties in the Currency War
Tax Notes