

International Tax

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Ivins, Phillips & Barker is a recognized national leader in handling U.S. federal income tax issues involving both activities of United States taxpayers in foreign countries, and activities of foreign taxpayers in the United States. Our firm serves individuals and corporations throughout the United States and all over the world.

Led by Bob Stack and Danielle Rolfes, our international tax attorneys have mastered all areas of international business taxation, including foreign acquisitions, dispositions and multinational restructurings, joint ventures, tax planning for intangibles, including issues relating to the international licensing of intangibles and international intangible structures, use of hybrid entities, intercompany transfer pricing (including negotiating advance pricing and competent authority agreements), income sourcing, foreign tax credits, allocation and apportionment of deductions, dual consolidated losses, sub part F, income tax treaties, and foreign currency transactions. The lawyers within our international group are involved in analyzing these issues in connection with tax planning transactions and in tax controversies with the Internal Revenue Service.

Our international tax attorneys also regularly advise U.S. and non-U.S. high net worth individuals in connection with U.S. tax issues, including issued relating to business planning for inbound and outbound investment, expatriation, residency and related treaty issues, and participation in the Internal Revenue Service Voluntary Compliance Program, especially in relationship to complying with U.S. foreign bank account reporting rules.

| 2 | International Tax

In addition to our talented team of attorneys, we have access to an extensive network of leading firms and practitioners around the world. We are able to call upon the expertise of these colleagues at any time, in order to respond quickly to our clients' needs. Our clients include United States and foreign multinational corporations.

REPRESENTATIVE EXPERIENCE

- Structuring multinational corporate structures for publicly traded and private companies, including coordination of tax advice with local counsel
- Assisting French multinational in connection with reorganization of U.S. corporate structure
- Advising private textile company in connection with intercompany transfer pricing, including preparation of associated transfer pricing study
- Representing publicly traded multinational video game company in all aspects of international licensing of intellectual property, including U.S. federal income tax aspects of related income and expense
- Representing publicly traded multinational entertainment company in competent authority request regarding intercompany royalties.
- Representing publicly traded multinational company in connection with dual consolidated loss issues relating to its international tax structure
- Assisting U.S. insurer in connection with planning for offshore structured settlement arrangements
- Assisting Japanese multinational computer company in negotiating renewal of Advance Pricing Agreement
- Assisting multinational auto company in connection with audit issues relating to implementation of its Advance Pricing Agreement
- Representing several individuals in connection with Internal Revenue Service voluntary disclosure program as it relates to disclosure of foreign bank accounts
- Representing U.S. real estate fund in connection with fund structuring for non-US and tax exempt investors
- Representing U.S. publicly traded brokerage in connection with U.K. acquisition
- Representing Europe based broker-dealer in connection with structuring U.S. activities, including transfer pricing aspects
- Representing U.S. individual in connection with "passive foreign investment company" (PFIC) issues in connection with a multi-million dollar disposition of shares of a non-U.S. company
- Representing non-US person in connection with expatriation issues under Section 877 of the Internal Revenue Code

NEWS

- 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
- 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
- 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
- December 9, 2010
Danielle Rolfes to Speak at GWU/IRS Institute on International Taxation
- September 24, 2010
Bob Stack Speaks to ABA on Economic Substance Codification
- May 18, 2010
Danielle Rolfes to Speak at DC Bar Taxation Section/International Tax Committee Luncheon
- April 29, 2010
Robert Stack Speaks to DC Bar on Cross-Border M&A transactions
- April 5, 2010
Danielle Rolfes to Moderate International Tax Panel at ABA Tax Section May Meeting
- April 1, 2010
Danielle Rolfes Appointed Vice-Chair of ABA Foreign Lawyers Forum
- March 5, 2010
Danielle Rolfes Chairs FBA International Panel

STRATEGIES & OPPORTUNITIES

- IRS Announces Offshore Voluntary Disclosure Initiative

PUBLICATIONS

- January 30, 2012
Expedited Opt-Out Needed for OVDI Participants Who Owe No Tax
Tax Notes
- June 20, 2011
Aggregate or Entity Theory of Partnerships for Currency?
Tax Notes International
- May 18, 2011
Carter Hood Comments on New Law Governing Foreign Trusts with U.S. Beneficiaries
- 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
- April 20, 2010
Codification of the Economic Substance Doctrine
Business Tax Insider