

Tax Controversy and Litigation

The Tax Controversy and Litigation Group at Skadden assists clients in resolving high-stakes, complex tax controversies. Our clients include corporations, partnerships, estates, individuals and government entities facing every kind of tax liability.

We have played a leading role in several of the most significant litigated tax cases in the United States, both at trial and on appeal. However, the vast majority of our successes are achieved quickly and privately, through the administrative process. We represent clients at every level and in every type of dispute resolution with taxing authorities, including at audit, in administrative appeal, in mediation and arbitration, and in international matters in competent authority situations. In addition to these traditional tax controversies, we are experienced in representing clients in the regulatory arena, in novel pre-filing agreements, in congressional investigations, as third parties under subpoena, in criminal investigations and under criminal indictment. We also represent clients in commercial disputes over the terms of tax sharing agreements.

Our litigation engagements include representing:

- Transocean in a transfer pricing case where the IRS conceded in full;
- several clients in international tax cases involving foreign tax credits;
- G-I Holdings, Inc. in its victory in a closely watched partnership case before the United States District Court for the District of New Jersey;
- priceline.com in dozens of litigations involving state and local tax issues around the country;
- clients in trials involving the compensatory nature of stock options, nuclear decommissioning and the taxation of life insurance companies;
- tax professionals in connection with investigations by the IRS Office of Professional Responsibility; and

- clients in important tax appeals before the Second and Tenth Circuits. We also filed a brief *amicus curiae* before the Supreme Court in litigation over whether tax accrual workpapers are protected attorney work product.

Our group brings years of administrative and policy experience, including as IRS commissioner, assistant secretary for tax policy at the Treasury Department, IRS chief counsel and IRS national chief of appeals. In addition, Skadden's attorneys have extensive legislative counsel experience with the Joint Committee on Taxation.

Skadden received top honors at the 2021 *International Tax Review* Americas Awards, including Americas Tax Firm of the Year — the top prize — for the fifth straight year, Americas Tax Court Firm of the Year for the third straight year and North America Litigation & Disputes Firm of the Year, among other awards. *Chambers USA* also named us Tax Controversy Firm of the Year at its inaugural District of Columbia Awards in 2019, which recognized the leading practices based in the U.S. capital. We have also been named Tax Group of the Year by *Law360* every year since 2015. In addition, our tax controversy practice and its members are repeatedly recognized in the highest bands of *Chambers USA*, *Chambers Global*, *Legal 500* and *Tax Directors Handbook*. Several of our attorneys are also consistently selected as Tax Controversy Leaders by the *International Tax Review*.