

John M. Breen

Skadden

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International Tax



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Education

LL.M., Georgetown University
Law Center, 1996

J.D., University of Georgia
School of Law, 1985

B.A., Cornell University, 1981
(Phi Beta Kappa)

Bar Admissions

District of Columbia

Associations

Chair of the ABA Transfer Pricing
Committee (July 2017-June 2018)

Vice-Chair of the ABA Transfer Pricing
Committee (2015-2017)

Government Service

Branch Chief (2006-2007); Senior
Technical Reviewer (2001-2006),
Office of Associate Chief Counsel
(International), Internal Revenue
Service, Branch 6

John Breen advises multinational corporations on a range of transfer pricing issues, including both planning and controversy matters. As the National Director of Transfer Pricing at Skadden his practice focuses on advice concerning advance pricing agreements and other means of preventing double taxation, including remedies under the mutual agreement procedures of income tax treaties.

Prior to joining Skadden, Mr. Breen was with the Internal Revenue Service's Office of Chief Counsel for 10 years, where he served in the group with responsibility for cross-border transfer pricing and related issues, including five years as senior technical reviewer and two years as branch chief. In that capacity, he worked on several projects that led to revisions of the Treasury regulations under Section 482, including guidance related to intercompany services and allocation of income from intangibles and guidance concerning cost-sharing arrangements. From 2001 to 2007, he also served as a U.S. delegate to the Organization for Economic Cooperation and Development (OECD) working party that updates and monitors the *Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations*.

Mr. Breen has been a speaker and panelist on transfer pricing topics before industry and private groups, including the American Bar Association's Section of Taxation (Committee on Transfer Pricing), the George Washington University/Internal Revenue Service Institute on Current Issues in International Taxation and the OECD International Tax Conference.

Publications

Principal drafter of the 2016 ABA Comments on T.D. 9738 and Notice 2015-54

"Once More Into the Breach: Continuing Controversy Regarding Stock-Based Compensation and Transfer Pricing," *Bloomberg BNA Transfer Pricing Report*, October 4, 2012

"Evaluating the Arm's-Length Price of Financial Guarantees: A Review of the OECD Framework," *Tax Notes International*, September 13, 2010

"Addressing the Economic Downturn under Existing Transfer Pricing Methods," (with Neal M. Kochman), *Tax Notes International*, June 22, 2009

"Symmetry' and the Attribution of Profits to PEs: Recent OECD and Treaty Developments and Their Impact on U.S. Taxpayers," *BNA Tax Management Memorandum*, January 19, 2009

"Customs 'First Sale' Rule and Section 1059A," *BNA Transfer Pricing Report*, June 5, 2008