

Associate, Houston

Tax; Tax Controversy and Litigation



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Education

LL.M., Georgetown University
Law Center, 2019 (with Distinction;
Graduate Tax Scholar)

J.D., Duke Law School, 2017
(*cum laude*; Editor-in-Chief, *Duke Journal
of Comparative and International Law*)

B.A., University of Houston, 2013
(*summa cum laude*)

Bar Admissions

New York

Texas

District of Columbia

U.S. Courts of Appeals for the
Fourth and Sixth Circuits

U.S. Tax Court

Experience

Law Clerk, Hon. Emin Toro, U.S. Tax
Court (2019-21)

Law Clerk, Hon. David T. Thuma, U.S.
Bankruptcy Court for the District of
New Mexico (2017-18)

Garrett Brodeur advises large U.S. and multinational companies on a variety of federal tax issues in all stages of complex civil tax controversies and litigation, from audits and administrative appeals before the IRS to cases before the U.S. Tax Court and other federal courts, including both district and appellate courts. In recognition of his work in tax law, Mr. Brodeur has been included in *Best Lawyers' Ones To Watch* list since 2024.

Mr. Brodeur's representations include:

- *Amgen Inc. v. Commissioner*, U.S. Tax Court, Docket No. 16017-21 (multibillion-dollar transfer pricing dispute)
- *United States v. Eaton Corp.*, U.S. District Court for the Northern District of Ohio, Docket No. 1:23-mc-37 (summons enforcement dispute involving records protected under European data privacy law)
- *Eaton Corp. v. United States*, U.S. District Court for the Northern District of Ohio, Docket No. 1:23-cv-2278 (proceeding to quash IRS summons issued under 26 U.S.C. § 6038A for records protected under European data privacy law)
- *United States v. Eaton Corp.*, U.S. Court of Appeals for the Sixth Circuit, Docket No. 24-3732 (appeal involving European data privacy law and international comity)
- *Kellett v. Commissioner**, U.S. Court of Appeals for the Fourth Circuit, Docket No. 22-2266 (appeal concerning the tax treatment of costs incurred as part of the creation of a financial information website) (*prior to joining Skadden)

Mr. Brodeur also maintains an active *pro bono* practice, in which he has drafted and submitted *amicus* briefs for the U.S. Supreme Court, provided tax advice to community nonprofit organizations and served as a volunteer attorney for unrepresented taxpayers before the U.S. Tax Court.

As an active member of the tax sections of the American Bar Association (ABA), the Texas State Bar, the New York State Bar Association and the District of Columbia Bar, Mr. Brodeur routinely speaks at conferences on issues relating to tax controversy and administrative law. Mr. Brodeur also serves as chair of the ABA Tax Section's Tax Practice & Technology Committee and has been named an ABA John S. Nolan Fellow.

Prior to joining Skadden, Mr. Brodeur worked at a boutique tax controversy firm and in the mergers and acquisitions department of a "Big Four" public accounting firm.