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## Education

LL.M., New York University  
School of Law, 2021

J.D., New York University School of Law,  
2020 (*magna cum laude*; Order of the  
Coif)

B.S., Haverford College, 2011  
(*magna cum laude*; Phi Beta Kappa)

## Bar Admissions

New York  
District of Columbia

Ryan Fackler advises multinational clients on U.S. and international tax planning and tax controversy matters, with a particular emphasis on transfer pricing. He regularly counsels clients across the consumer goods, pharmaceutical, biotechnology and industrial sectors, among others.

Mr. Fackler's tax planning practice includes advising U.S. and international clients on domestic and cross-border transactions, business restructurings, intercompany service and financing arrangements, supply chain planning and transfers of tangible and intangible property.

His controversy practice includes counseling on preaudit strategy, IRS audits and administrative appeals, and litigation. He also has experience with competent authority matters, including advance pricing agreements (APAs) and mutual agreement procedures (MAPs), between U.S. and foreign tax authorities.

Mr. Fackler's experience includes advising clients on:

- the domestic and international tax treatment of intellectual property, including cost-sharing arrangements, transfer pricing, foreign tax credit planning, Subpart F, FDDEI, BEAT and NCTI considerations
- the tax, organizational and supply chain considerations regarding global expansions of research, manufacturing and support services
- bilateral and multilateral competent authority proceedings for multinationals in the consumer goods, technology and industrial industries
- resolving complex corporate audits
- analyzing and updating tax structures in response to global OECD transfer pricing developments and other international tax policy changes
- obtaining private letter rulings
- operating issues for sovereigns investing in real estate investment trusts (REITs)
- spin-offs, mergers and acquisitions
- public and private securities offerings

In addition, Mr. Fackler advises on multibillion-dollar transfer pricing disputes, including:

- *Amgen Inc. & Subsidiaries v. Commissioner*, U.S. Tax Court: concerning the licensing of complex biopharmaceutical products from the U.S. to Amgen's Puerto Rican subsidiary
- *Eaton Corp. & Subsidiaries v. Commissioner*, U.S. Tax Court: concerning the transfer pricing of various transactions, including intercompany debt instruments and guarantees