

Kathleen (Kat) Saunders Gregor

Skadden

Partner, Boston

Tax; International Tax; Tax Controversy and Litigation



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Education

J.D., Harvard Law School, 2005
(*cum laude*)

B.S., Georgetown University, 2000
(*magna cum laude*)

Bar Admissions

Massachusetts

New York

England & Wales

Kat Gregor advises clients on tax dispute resolution and litigation across a variety of forums, including administrative proceedings, federal and state courts, and international arbitration.

Repeatedly recognized by *Chambers USA*, *Chambers High Net Worth* and *The Best Lawyers in America*, Ms. Gregor represents clients spanning various industries, including retail, entertainment, energy, technology, communications, financial services, and manufacturing. Her work with the financial services industry includes counseling fintech and other blockchain companies, asset managers (and related investment funds) and financial institutions. She also advises high-net-worth individuals to resolve inquiries by tax authorities into matters involving estate tax, residency and domicile, and reporting of foreign and digital assets. Known for her innovative approach to resolving tax disputes, clients regularly turn to Ms. Gregor to achieve favorable negotiated outcomes beyond traditional paths to court. In addition, she regularly works on complex, cross-border disputes that involve navigating multiple jurisdictions, particularly those related to tax or investment treaties.

Representative matters include:

- representing Amgen Inc. in connection with a significant transfer pricing case in the U.S. Tax Court concerning the licensing of complex biopharmaceutical products from the U.S. to Amgen's Puerto Rico-based subsidiary
- attaining a full concession by the IRS after filing a petition and before the IRS' response in *Ivory Investment Management, LP v. Commissioner*
- achieving a complete victory for her client in a pair of cases involving the definition of manufacturing and machinery (one of which was argued before the Massachusetts Supreme Judicial Court) in *Veolia v. Board of Assessors of the City of Boston*
- representing multiple private equity and hedge funds in administrative disputes with the IRS regarding the application of Section 1402 to income received by a limited partner, including as counsel of record in the U.S. Tax Court for Soroban Capital Partners LP and Baker Brothers Advisors LP
- advising companies in administrative disputes regarding the validity of regulations implementing aspects of the Tax Cuts and Jobs Act of 2017
- obtaining the complete reversal of examination assessments involving the definition of manufacturing for purposes of Section 199 and specific related-party fees for services on behalf of an international retail client
- reaching a favorable settlement for a multinational energy company in an administrative dispute regarding the deductibility of related party interest

In addition to her active tax controversy practice, Ms. Gregor advises asset management clients, including private investment fund managers, on forming new firms, launching funds and conducting ongoing transactions. She also counsels on tax aspects of compensating professionals, estate planning and management company transactions. Ms. Gregor regularly represents family offices on their structure, operations and investments, which often involve seeding asset managers, novel industries and impact investing.

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Ms. Gregor holds leadership roles in the tax community, including co-chairing the joint ABA-IBA-IFA U.S. and Europe Tax Practice Trends Conference. Elected a fellow of the American College of Tax Counsel in 2021, she is recognized internationally as one of Lawdragon's 500 Leading Global Litigators and has been named to *Massachusetts Lawyers Weekly's* lists of Go To Lawyers for Taxation and Top Women of Law. She has also been repeatedly selected as one of *Boston Magazine's* Top Lawyers, in addition to being ranked by *Chambers USA* in its nationwide Tax Controversy and Massachusetts Tax categories and *Chambers High Net Worth* in its nationwide Tax: Private Client category.

Ms. Gregor maintains an active *pro bono* practice and has advised human trafficking victims on the tax impacts of settlement awards and other recoveries. Before joining Skadden, she co-founded the tax controversy practice at another leading law firm.