

Partner, Washington, D.C.

Tax



T: 202.371.7290  
F: 202.661.0550  
C: 202.203.9053  
hal.hicks@skadden.com

#### Education

LL.M. (Tax), New York University  
School of Law

J.D., University of Virginia  
School of Law

B.A., College of William and Mary

#### Bar Admissions

District of Columbia

#### Government Service

International Tax Counsel,  
Department of Treasury (2005-2007)

Associate Chief Counsel (International),  
Internal Revenue Service (2003-2005)

#### Honors

Professor Richard Pugh Distinguished  
International Tax Award, University of  
San Diego School of Law — Procopio  
International Tax Institute (2014)

U.S. Treasury Honor Award (2007)

Chief Counsel Award (2005)

Hal Hicks is the global head of Skadden's international tax practice and a member of the firm's Opinion Committee. His practice focuses on a wide range of international tax issues for multinational corporations, partnerships and other entities involving both tax planning and tax controversy. Mr. Hicks has broad-based experience, particularly in the areas of international M&A, foreign tax credit, transfer pricing and subpart F. He is a highly recognized and frequent speaker and author.

Mr. Hicks was named among the top 30 global tax professionals in *Euromoney's 2019 Best of the Best Global Expert Guide* (one of only four U.S. tax professionals ranked), and has repeatedly been included in *Euromoney's Best of the Best USA Expert Guide* as one of the top 30 U.S. tax practitioners, including in 2019. He is recognized as a leading tax adviser in *Chambers Global: The World's Leading Lawyers for Business*, *Chambers USA: America's Leading Lawyers for Business*, *Euromoney's Guide to the World's Leading Tax Advisers*, *The Best Lawyers in America* (Tax Law and Tax Litigation and Controversy), *Tax Directors Handbook*, *The International Who's Who of Corporate Tax Lawyers*, *Who's Who Legal: Corporate Tax*, *Who's Who in American Law* and *The Legal 500 (International Tax)*, among other publications. He also repeatedly has been included in *Washingtonian's* Top Lawyers list. Prior to joining Skadden, Mr. Hicks served as the international tax counsel at the Department of the Treasury from 2005-2007, and as associate chief counsel (international) in the Office of Chief Counsel at the IRS from 2003-2005. He is one of only two people to have held both top international positions at Treasury and Office of Chief Counsel.

Mr. Hicks has represented clients in a wide range of transactions and other matters, including:

- **General Mills, Inc.** as special tax counsel in its \$8 billion acquisition of Blue Buffalo Pet Products, Inc.;
- **Liberty Mutual Insurance Group** in the:
  - \$3.3 billion sale of Liberty Life Assurance Company of Boston to Lincoln National Corporation; and
  - cross-border acquisition of four businesses from AmTrust Financial;
- **Fortive Corporation** in its \$3 billion tax-free spin-off via a Reverse Morris Trust of four operating companies from its Automation & Specialty platform to Altra Industrial Motion Corp.;
- **Markel Corporation** in its \$975 million acquisition of Nephila Holdings Ltd.;
- **AbbVie Inc.** as corporate finance, banking and tax counsel in its \$55 billion combination with Shire plc;
- **Sara Lee Corporation** in connection with its restructuring, spin-off and migration;
- **Valeant Pharmaceuticals International** in its \$3.5 billion merger with Biovail Corporation (Canada);
- **Wynn Macau, Limited** and **Wynn Resorts, Limited** in their \$1.87 billion initial public offering and listing in Hong Kong;
- **Schering-Plough Corporation** with the tax aspects of its \$41 billion acquisition by Merck & Co., Inc., a pharmaceutical and biotechnology company;

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- **The Coca-Cola Company** in connection with the multibillion-dollar acquisition and restructuring of Coca-Cola Enterprises;
- **BlackRock, Inc.** in connection with its \$14 billion acquisition of the asset management business of Barclays, and the post-acquisition restructuring and integration; and
- **the audit committee and independent directors of Ensco, Inc.** in connection with a major restructuring and migration.

In addition, Mr. Hicks has represented clients in audits, appeals and otherwise before the Internal Revenue Service and the Department of the Treasury.

As the international tax counsel at the Department of the Treasury, Mr. Hicks was the principal legal adviser to the secretary and the assistant secretary (tax policy) on all international tax matters. He oversaw the lawyers and economists working in the international tax area, including with respect to legislation, treasury regulations and other published guidance and treaties. Mr. Hicks led the U.S. delegation at the OECD and other international tax forums. As associate chief counsel (international), he supervised more than 120 international tax professionals, including those in the Advanced Pricing Agreement Program. His group was responsible for published guidance, TAMs, private rulings, closing agreements and APAs in all areas of international tax. Mr. Hicks also served as principal legal adviser on all international tax matters to IRS National Office, Field, Exam and Appeals. Mr. Hicks received both the Treasury Honor Award and the Chief Counsel Award for his government service.

Prior to his government service, Mr. Hicks had been in private practice for many years, representing clients in planning and controversy on both outbound and inbound matters, as well as on domestic matters.

## Associations

Chair, Advisory Board, IRS/GW Conference

Member, Advisory Board, *International Tax Journal*

Member, Advisory Board, University of Chicago Tax Conference

Fellow, American College of Tax Counsel

Adjunct Professor, Georgetown University Law Center

## Publications

“New Regulations Address Outbound Transfers and Transfer Pricing,” *Skadden, Arps, Slate, Meagher & Flom LLP*, September 21, 2015

“Select Corporate Migration and Combinations in an Ever Changing Environment — Update,” *International Tax Journal*, July-August 2014

“Select Corporate Migration and Combinations in an Ever Changing Environment,” *International Tax Journal*, May-June 2014

“The Inward Investment and International Taxation Review (United States),” *Law Business Research Ltd*, January 2011 (with David Sotos and Dan McCall)

“Sandwich Structures: The IRS Illuminates the Application of the DRD and Other Provisions,” *International Tax Journal*, July/August 2010

“The Long and Winding (GRA) Road — Final Gain Recognition Agreement Regulations,” *International Tax Journal*, September 2009 (with Dan McCall)

“If You Build It (or Contract to Build It) They Will Come: Final and Temporary Regulations Under Code Sec 954(d) Address the Manufacturing Exception and Branch Rules,” *International Tax Journal*, May-June 2009 (with David Sotos and Brian Jenn)

“Controversy and Dispute Resolution — Developments, Trends and Practical Solutions,” *Taxes Magazine*, June 2009

“The Foreign Tax Credit and the Prospects of Seeing a Territorial Tax System,” *Taxes Magazine*, March 2009 (with David Sotos and Brian Jenn)

“The Empire Strikes Back (Again) — Killer Bs, Deadly Ds and Code Sec. 367 As the Death Star\* Against Repatriation Rebels,” *International Tax Journal*, May/June 2008 (with David Sotos)