

Partner, Washington, D.C.

Tax Controversy and Litigation



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Education

J.D., The George Washington University Law School, 1992 (with honors)

B.A., New York University, 1990

Bar Admissions

District of Columbia

New York

New Jersey

U.S. Court of Appeals for the First, Second, Sixth, Ninth and Federal Circuits

U.S. District Court for the District of Columbia

U.S. Court of Federal Claims

U.S. Tax Court

Honors/Awards

Fellow, Litigation Counsel of America

Associations

Member, Trial Law Institute

Member, Diversity Law Institute

Barrister, Order of Veritas

Raj Madan, head of the firm's Washington, D.C. Tax Group, is a nationally recognized tax lawyer with experience resolving high-stakes and complex tax controversies. He handles matters at all stages of IRS administrative practice, as well as federal district court and tax court litigation. Clients turn to Mr. Madan to advise on a wide range of complex tax issues, including transfer pricing, cross-border withholding tax, foreign tax credits, structured finance, life insurance, investment tax credits, and business purpose doctrine and partnership disputes.

Having played a key role in several of the most significant litigated tax cases in the United States, both at trial and on appeal, Mr. Madan's recent rankings include being:

- Repeatedly recognized by *Chambers USA* in Band 1 for Nationwide Tax Controversy and described as a "superstar" who is "fantastic, strategic, creative and committed to the client."
- Named Top Tax Practitioner in *Tax Expert Guides 2020*.
- Named *Law360's* 2017 MVP for Tax.
- Repeatedly included in *International Tax Review's* Tax Controversy Leaders Guide, *The Best Lawyers in America*, *The Legal 500 U.S.* and *Washingtonian*.
- A member of the practice group named 2018 White Collar/Regulatory Litigation Department of the Year by *The American Lawyer*.
- Profiled in an article by *The American Lawyer* ("Rough Crossing"), which highlighted prominent litigators who have made a seamless transition from public to private practice.

Mr. Madan's recent and ongoing cases include:

- *Medtronic, Inc. & Consolidated Subs. v. Commissioner* (U.S. Tax Court): Ongoing case in connection with the remand of a transfer pricing dispute from the Eighth Circuit to the Tax Court. One of the most profiled transfer pricing cases currently being litigated, the dispute raises complicated methodological questions related to applying comparability analyses to the relevant intellectual property.
- *Eaton Corporation v. Commissioner* (U.S. Tax Court): 2017 victory in the first case involving a court's review of an IRS decision to retroactively cancel an advance pricing agreement.
- *Amazon.com, Inc. v. Commissioner* (U.S. Tax Court): 2017 victory in one of the largest transfer pricing cases in decades and the first involving e-commerce.
- *Starr International Company, Inc. v. United States* (U.S. Court of Appeals for the D.C. Circuit): Case involved the first taxpayer attempt to challenge a U.S. Competent Authority decision to deny discretionary relief under a tax treaty.
- *Athene USA Corp. v. United States* (U.S. District Court, Southern District of Iowa): 2018 settlement of refund case involving the IRS' disallowance of a change in method of accounting.
- *Sirius XM Connected Vehicle Services Holdings Inc. v. Commissioner* (U.S. Tax Court): 2019 victory on behalf of Agero Holdings Inc. involving the IRS' determination of subsidiaries' status as insurance companies. The IRS conceded the case in full.
- *Lehman Brothers Holdings Inc. v. United States* (U.S. District Court, Southern District of New York): 2015 trial court decision in the U.S. government's favor in a case involving an interpretation of the U.S.-U.K. Tax Treaty. Case settled in 2016 while pending appeal.
- *Santander Holdings USA, Inc. v. United States* (U.S. District Court, Massachusetts; U.S. Court of Appeals for the First Circuit): 2019 settlement with DOJ of case involving the IRS' disallowance of foreign tax credits in the context of a cross-border financing.

Representative cases in which Mr. Madan has served as a principal participant prior to joining Skadden include:

- *The Dow Chemical Company v. United States* (U.S. District Court, Michigan; 6th Circuit). Involved corporate-owned life insurance and economic substance.
- *GlaxoSmithKline Holdings (Americas) Inc. v. Commissioner* (U.S. Tax Court). Involved transfer pricing.
- *Nestlé Holdings, Inc. v. Commissioner* (U.S. Tax Court). Represented the IRS in a matter involving transfer pricing and valuation.
- *Riggs Nat'l Corp. and Subsidiaries v. Commissioner* (U.S. Tax Court). Represented the IRS in a matter involving foreign tax credits.