

Christopher P. Murphy

Skadden

Partner, Palo Alto

Tax Controversy and Litigation



T: 650.470.4588
christopher.murphy@skadden.com

Education

J.D., American University Washington
College of Law, 2006

M.A., American University, 2009

B.A., Boston College, 2001

Bar Admissions

California

District of Columbia

U.S. District Court for the
District of Columbia

U.S. Courts of Appeals for the Federal
and District of Columbia Circuits

U.S. Court of Federal Claims

U.S. Tax Court

Selected Publications

"What To Expect From the IRS' \$80
Billion Strategic Operating Plan,"
Skadden Publication, April 17, 2023

"Challenging Tax Cuts and Jobs Act
Regulations and IRS Guidance,"
Skadden's 2020 Insights, January
21, 2020

Chris Murphy's practice focuses on tax controversy and litigation. He represents multinational corporations and financial institutions through the full range of federal income tax controversy proceedings, including audit, administrative appeals, and trial and appellate judicial proceedings. His substantive experience includes a wide range of complex tax issues, including economic substance and business purpose, foreign tax credits, debt/equity, transfer pricing and a variety of partnership issues.

Mr. Murphy also has represented various *pro bono* clients in tax and non-tax matters, including securing disability benefits for a *pro bono* client in a Social Security appeal.

His representative cases while at Skadden include the following:

- *Amgen Inc. & Subsidiaries v. Commissioner* (U.S. Tax Court). Transfer pricing case concerning the licensing of complex biopharmaceutical products from the U.S. to Amgen's Puerto Rican subsidiary. The matter involves approximately \$8.7 billion of tax plus interest and \$2 billion in penalties
- *Amazon.com, Inc. v. Commissioner* (U.S. Tax Court). In 2017, victory in the U.S. Tax Court involving one of the largest transfer pricing cases in decades and the first involving e-commerce
- *Athene USA Corp. v. United States* (U.S. District Court, Southern District of Iowa). Settlement reached in refund case involving the IRS' disallowance of a change in method of accounting related to Athene's treatment of the cost of options purchased to hedge its fixed-indexed annuity products
- *Eaton Corporation v. Commissioner* (U.S. Tax Court). In 2017, victory in the first case involving a court's review of an IRS decision to retroactively cancel an advance pricing agreement that had settled taxpayer's transfer pricing dispute
- *Santander Holdings USA, Inc. v. United States* (U.S. District Court, Massachusetts; U.S. Court of Appeals for the First Circuit). Case involving the IRS's disallowance of foreign tax credits in context of a cross-border financing. In 2016, the U.S. Court of Appeals for the First Circuit overturned an earlier \$234 million victory by Santander in the U.S. District Court for the District of Massachusetts
- *Mylan v. Commissioner* (U.S. Tax Court). In 2017, settlement reached with the IRS in a sale versus license dispute

His representative cases prior to joining Skadden include the following:

- *Salem Financial, Inc. v. United States (BB&T)*, (foreign tax credits, economic substance challenge)
- *Chemtech v. United States*, (partnership economic substance, debt/equity)
- *United States v. G-I Holdings Inc.*, (partnership, economic substance, debt/equity, disguised sale, statute of limitations)
- *TIFD III-E INC. v. United States*, (partnership economic substance, debt/equity)

In recognition of his work, Mr. Murphy has been selected for inclusion in *Chambers USA* and *The Legal 500 U.S.*, as well as honored as one of Lawdragon's 500 Leading Global Tax Lawyers and a leading tax attorney in *International Tax Review's Tax Controversy Leaders* and *World Tax* guides.