

Partner, Boston

Tax



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## Education

J.D., Harvard Law School, 2006  
(*magna cum laude*; Articles Editor,  
*Harvard Law Review*)

B.A., Harvard College, 2002  
(*summa cum laude*)

## Bar Admissions

Massachusetts  
District of Columbia

## Experience

Law Clerk to Judge Michael Boudin,  
U.S. Court of Appeals for the  
First Circuit

Law Clerk to Associate Justice  
Antonin Scalia, U.S. Supreme Court

Moshe Spinowitz advises multinational companies in connection with cross-border mergers and acquisitions, and post-acquisition restructuring and integration transactions. He also represents clients on a range of tax controversy matters during all phases of IRS audits and appeals.

Mr. Spinowitz has advised several multinational companies on the integration and restructuring of their operations following large cross-border acquisitions. He also has counseled pharmaceutical and technology companies in connection with the structuring of their intellectual property holdings, as well as a variety of companies in connection with U.S. tax reform. Mr. Spinowitz also has successfully represented several multinational corporations before IRS appeals involving intercompany financing transactions.

Select representations include:

- **ArQule, Inc.** in its \$2.7 billion acquisition by a subsidiary of Merck & Co., Inc.;
- **Carbonite, Inc.** in its acquisition by OpenText TM, a transaction that valued Carbonite at an enterprise value of \$1.42 billion;
- **Achillion Pharmaceuticals, Inc.** in its \$930 million acquisition by Alexion Pharmaceuticals, Inc.;
- **Juno Therapeutics** in its \$9 billion acquisition by Celgene;
- **Clementia Pharmaceuticals Inc.** in its \$1.3 billion acquisition by Ipsen S.A.;
- **Gilead Sciences, Inc.** in its \$11.9 billion acquisition of Kite Pharma, its acquisition of Cell Design Labs for up to \$567 million, and its research and development collaboration with, and equity investment in, Galapagos NV;
- **Biogen Inc.** in the spin-off of its hemophilia business as an independent public company called Bioverativ;
- **Konecranes plc** in its acquisition of Terex Corporation's material handling and port solutions unit for \$1.28 billion;
- **Merrimack Pharmaceuticals, Inc.** in its sale of cancer treatment drugs Onivyde and generic Doxil to Ipsen S.A. for up to \$1.025 billion; and
- **Spectra Energy Corp** in its combination with Enbridge Inc. for \$28 billion.

Mr. Spinowitz was selected for inclusion in *Chambers USA 2020*. Prior to joining Skadden, he served as a law clerk to Judge Michael Boudin on the U.S. Court of Appeals for the First Circuit, and Justice Antonin Scalia on the U.S. Supreme Court.

## Recent Publications

“The Role of Tax Treaties in a Pillar I World,”  
*TAXES - The Tax Magazine*, March 2020

Co-Author, “To Check or Not to Check?  
The TCJA’s Impact on Entity Classification  
Decisions,” *International Tax Journal*, March  
- April 2019

Co-Author, “US Tax Reform and Cross-Border  
M&A: Considering the Impact, One Year  
In,” *Skadden’s 2019 Insights*, January 17, 2019

“Tax-Efficient Supply Chain in Shadow of Tax  
Reform,” *Tax Executive*, March/April 2018