

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 and other cross-border tax matters.

Select representations include:

- **Vertex Pharmaceuticals** in its pending \$4.9 billion acquisition of Alpine Immune Sciences
- **Mirati Therapeutics** in its \$4.8 billion acquisition by Bristol Myers Squibb
- **Liberty Mutual Group** in its \$2.5 billion sale of its western European business to Generali and \$1.5 billion sale of its Latin America business to Talanx
- **Brookfield Infrastructure Partners L.P.** in its \$13.3 billion take-private acquisition of Triton International Limited
- **Ambrox Biopharma** in its redomiciliation to the U.S. and its \$2 billion acquisition by Johnson & Johnson
- **Bottomline Technologies** in its \$2.6 billion acquisition by Thomas Bravo
- **Dicerna Pharmaceuticals** in its \$3.3 billion acquisition by Novo Nordisk
- **Waldencast Acquisition Corp.** in its business combination with Obagi Cosmeceuticals and Milk Makeup
- **L'Occitane International** in its acquisition of Sol de Janeiro Holdings
- **AspenTech** in its \$11 billion combination with the industrial software business of Emerson Electric
- **ArQule, Inc.** in its \$2.7 billion acquisition by a subsidiary of Merck & Co., Inc.
- **Juno Therapeutics** in its \$9 billion acquisition by Celgene
- **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
- **Spectra Energy Corp** in its combination with Enbridge Inc. for \$28 billion

In recognition of his work, Mr. Spinowitz has been honored as one of *Massachusetts Lawyers Weekly's* Go To Lawyers for Taxation and repeatedly selected for inclusion in *Chambers USA*. Additionally, he has been recognized as one of Lawdragon's 500 Leading Global Tax Lawyers and in *Best Lawyers in America* in the Tax Law category. He also was named as a recipient of *Bloomberg's* Tax Portfolio Author of the Year Award for his work on the *Bloomberg Tax* portfolio "Outbound Tax Planning for U.S. Multinational Corporations (Portfolio 6380)." 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.

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## Recent Publications

“Outbound Tax Planning for U.S. Multinational Corporations (Portfolio 6380)” *Bloomberg Tax Portfolio*, 2023

“Observations on Notice 2023-80: The Treasury Department and IRS’ Preliminary Guidance on the Interaction of Foreign Tax Credit and Dual Consolidated Loss Rules With Pillar Two Taxes and the Extension of Notice 2023-55 Relief Period,” *Skadden Publication*, December 19, 2023

“The 2024 Green Book and Tax Implications: A Primer,” *Skadden Publication*, March 20, 2023

“Senate Passes Landmark Bill With Climate, Tax, Energy and Health Care Implications,” *Skadden Insights*, September 2022

“Biden Signs Landmark Bill With Corporate Tax Implications,” *Westlaw Today*, August 23, 2022

“Senate Passes Landmark Bill With Climate, Tax, Energy and Health Care Implications,” *Skadden Publication*, August 7, 2022

“USA” chapter, *The Inward Investment and International Taxation Review*, 2022

“Biden Administration’s Green Book Proposes Significant Changes to Tax Regime,” *Skadden Insights*, June 2021

“Is Tax Competition Dead?” *Skadden’s The Informed Board*, June 16, 2021

“Biden Administration’s Green Book Proposes Significant Changes to Tax Regime,” *Skadden Publication*, June 15, 2021

“A Closer Look at Biden’s Tax Proposals,” *Skadden Publication*, September 24, 2020

“Why Treasury Got It Right: R&D Should Not Be Allocated To GILTI,” *Tax Notes International*, September 14, 2020

“CARES Act Tax Considerations,” *Skadden Publication*, April 2, 2020

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