Royce L. Tidwell

Skadden

Partner, Washington, D.C.

Tax Controversy and Litigation



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Education

J.D., Georgetown University Law Center, 2007 (*cum laude*; Articles Editor, *Georgetown Law Journal*)

B.S., Southern Methodist University, 2004

Bar Admissions

District of Columbia

Maryland

U.S. Court of Federal Claims

U.S. Tax Court

U.S. Court of Appeals for the Federal, Ninth and Tenth Circuits

Royce Tidwell represents multinational corporations, financial institutions and individuals through the full range of federal and state income tax controversy proceedings, including audits, administrative appeals and judicial proceedings. Mr. Tidwell focuses on complex tax controversies in connection with transfer pricing, financial products, foreign tax credits, economic substance and business purpose, debt-equity, cross-border withholding and a variety of partnership issues.

Mr. Tidwell has been ranked in *Chambers USA*, in addition to being named a Tax Controversy Leader in the *International Tax Review*'s *Leaders Guide* and one of *Lawdragon*'s 500 Leading Global Tax Lawyers. He has guest lectured at the David A. Clarke School of Law's (UDC's) Low-Income Taxpayer Clinic on U.S. Tax Court practice and procedure. Additionally, he has represented *pro bono* clients referred by UDC before the IRS.

Ongoing cases include representing:

- **Amgen Inc.** in connection with a significant transfer pricing case concerning the licensing of complex biopharmaceutical products from the U.S. to Amgen's Puerto Rican subsidiary. *Amgen Inc. & Subsidiaries v. Commissioner* (U.S. Tax Court)
- **Eaton Corporation** in several cases relating to the transfer pricing of various transactions and the taxation and treatment of a partnership. *Eaton Corp. & Subsidiaries v. Commissioner*; *Eaton Corp. & Subsidiaries, as successors by mergers v. Commissioner* (U.S. Tax Court)
- **Liberty Global** in two lawsuits challenging the validity of regulations issued under Section 245A of the Internal Revenue Code, a statute added as part of the Tax Cuts and Jobs Act that allows a deduction for certain dividends received by U.S. shareholders. *Liberty Global, Inc. v. United States* (U.S. Court of Appeals for the Tenth Circuit)
- **Newell Brands Inc.** in a significant transfer pricing dispute centered on the value attributable to a sourcing agent in the consumer products industry. *Newell Brands Inc. & Subsidiaries v. Commissioner* (U.S. Tax Court)
- **Altria Group Inc.** in a case involving a $105.7 million tax refund stemming from Altria's equity interest in beverage company Anheuser-Busch InBev SA/NV. *Altria Group, Inc. v. United States* (U.S. District Court for the E.D. Virginia)

Recently completed cases include:

- **Endo International plc** as tax controversy counsel in connection with Skadden's role as primary restructuring counsel in Endo's ongoing Chapter 11 bankruptcy proceeding. *In re Endo Int'l, plc* (Southern District of New York)
- **Altria Group Inc.** in a victory in its dispute with the Michigan Department of Treasury regarding the constitutionality of taxing Altria's extraterritorial investment gains. *Philip Morris USA v. Department of Treasury* (Michigan Court of Claims)
- **Altria Group Inc.** in securing a complete victory in an IRS dispute related to a $9.3 million tax refund regarding the scope of Section 162(f). *Altria Group Inc. v. United States of America* (Eastern District of Virginia)

- **Agero Holdings Inc.** in a victory in a case involving the IRS' determination of subsidiaries' status as insurance companies. IRS conceded in full. *Sirius XM Connected Vehicle Services Holdings Inc. v. Commissioner* (U.S. Tax Court)
- **Veolia Environnement SA** (France) in its dispute with the IRS regarding a $4.6 billion worthless stock deduction. IRS conceded in full
- **Amazon.com, Inc.** in a victory in one of the largest transfer pricing cases in decades and the first involving e-commerce. *Amazon.com, Inc. v. Commissioner* (U.S. Tax Court; U.S. Court of Appeals for the Ninth Circuit)
- **Eaton Corporation** in a victory in the first case involving a court's review of an IRS decision to retroactively cancel an advance pricing agreement. *Eaton Corporation v. Commissioner* (U.S. Tax Court)
- **Athene USA Corp.** in reaching a global settlement with the IRS and DOJ of a refund case involving the IRS' disallowance of a change in method of accounting. *Athene USA Corp. v. United States* (U.S. District Court, Southern District of Iowa)