

Nathan P. Wacker

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Education

J.D., University of Virginia
School of Law, 2010

B.A., Baylor University, 2006

Bar Admissions

District of Columbia
Texas

Nathan P. Wacker concentrates his practice in the area of tax controversy. He represents large financial institutions, multinational corporations and individuals at various stages of federal income tax controversy, including audits, administrative appeals, and trial and appellate judicial proceedings. Mr. Wacker's experience covers a wide range of complex tax issues, including foreign tax credits, judicial substance doctrines (including economic substance and step transaction), various income tax treaty issues, classification of assets as ordinary or capital, and cross-border withholding.

His representative cases prior to joining Skadden include the following:

- *Santander Holdings USA, Inc. v. United States*, (U.S. District Court, Massachusetts). Currently pending following trial court's decision for the taxpayer on a motion for partial summary judgment regarding an economic substance challenge to foreign tax credits;
- *Salem Financial, Inc. v. United States* (Court of Federal Claims; Federal Circuit). Currently before the Federal Circuit on appeal following trial court decision in the government's favor regarding the economic substance of a financing transaction; and
- Representation of a bank in an IRS audit and before the IRS Office of Appeals in connection with a challenge to the reported character of a loss on a sale of loans.

In 2021, Mr. Wacker was featured in "They've Got Next," a *Bloomberg Tax* series spotlighting "young lawyers who are raising the bar."