B. Chase Wink

Skadden

Partner, New York

Tax

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Education

LL.M., New York University School of Law, 2010

J.D., Columbia Law School, 2007

B.B.A., University of Texas, 2002

Bar Admissions

New York

Registered Foreign Lawyer UK

B. Chase Wink focuses on the tax planning aspects of ongoing business operations and complex international transactions.

Mr. Wink advises multinational companies, high-net-worth individuals and their family offices, and financial institutions and fund managers on strategic tax planning and implementation across their day-to-day operations and in complex multijurisdictional transactions, in addition to representing clients in resolving disputes with U.S. and foreign tax authorities. Admitted in New York and registered as a foreign lawyer in the U.K., he counsels on U.S. and cross-border matters across major global jurisdictions.

Operational Tax Planning

Mr. Wink counsels public and private clients on the tax consequences of how their businesses are structured, financed and documented, including with regard to the design of intercompany arrangements. In addition to corporate clients, he regularly advises fund managers, closely held businesses, and individuals and family offices, for whom he integrates tax planning with estate and succession considerations.

His planning practice addresses the cross-border aspects of supply chains, restructurings and integrations, intellectual property, and service and financing arrangements. This work regularly involves Subpart F and net CFC tested income (formerly GILTI), foreign tax credits, the Pillar Two global minimum tax rules, and transfer pricing structuring and documentation under both U.S. and Organisation for Economic Co-operation and Development (OECD) standards. He also counsels clients on the tension between customs valuation and transfer pricing positions as tariffs reshape cross-border supply chains.

Representative matters include:

- various multinational organizations in the tax aspects of operational integration following significant acquisitions
- a subscription-based video streaming service with the tax and transfer pricing consequences of local development and content acquisitions
- a cryptocurrency company in connection with the launch of a new coin
- various multinational and fund clients in modeling and implementing Pillar Two compliance across numerous jurisdictions
- various clients, including a significant amount in the pharmaceutical industry, in supply chain planning addressing both transfer pricing and customs valuation exposure

Transactions

Mr. Wink represents clients in the tax planning and implementation of cross-border acquisitions and dispositions, spin-offs and other divestitures, pre-divestment separation and post-acquisition integration, complex joint venture arrangements, capital markets transactions and financial products.

Representative matters include:

- Medtronic plc in connection with the initial public offering and planned separation of Minimed Inc.
- GE Vernova Inc. in its $5.3 billion acquisition of the remaining 50% stake in its Prolec GE (Mexico) joint venture from its partner Xignux

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- Hologic, Inc. with the tax aspects of its $18.3 billion acquisition by funds managed by Blackstone Inc. and TPG Inc.
- Prada S.p.A. in its €1.25 billion ($1.38 billion) acquisition of Gianni Versace S.r.l. from Capri Holdings Limited
- SDC Capital Partners in implementing a structure for various U.S. and European investments
- various family offices in connection with the establishment of international operations and the tax consequences of related international investments and divestitures
- The Coca-Cola Company with the tax aspects of various transactions across Europe, the Middle East, Africa, Asia and the Americas

Tax Controversy

Mr. Wink advises clients before IRS Examination and Appeals, on HMRC and other foreign revenue authority inquiries, and on post-examination resolution proceedings. He also represents clients in advance pricing agreement (APA) proceedings and in competent authority and mutual agreement procedure (MAP) matters between U.S. and foreign tax authorities, and obtains private letter rulings from the IRS on the international aspects of major transactions.

Representative matters include:

- a medical device company in the audit, settlement and strategic aspects of a dispute with HMRC over royalty pricing and financing transactions
- a multinational technology company in an HMRC inquiry into the onshoring of intangibles
- a financial services company before IRS Examination and Appeals in a dispute concerning the application of the consolidated group rules
- a pharmaceutical company before IRS Examination in a dispute related to whether the company was engaged in a U.S. trade or business

Bankruptcy and Restructuring

Mr. Wink advises troubled companies, creditors, lenders, investors and acquirors on the tax aspects of in- and out-of-court restructuring transactions, including Chapter 11 reorganizations, asset sales under Section 363, financial recapitalizations and liquidations. In addition, he counsels multinational debtors on the U.S. and cross-border tax consequences of plan structures, internal reorganizations and asset dispositions undertaken in connection with bankruptcy proceedings. His practice also focuses on mitigating the adverse tax effects of liquidity crises through liability management and contingency planning, drawing on the firm's global presence to address insolvency and bankruptcy regimes around the world.

Representative matters include:

- Endo Health Solutions Inc. in the multiparty mediation of complex issues as part of its Chapter 11 case
- Endo International plc (Ireland) in connection with its Chapter 11 reorganization to complete its financial restructuring with substantially all assets being sold to a new entity, Endo, Inc.
- Endo plc (Ireland) as U.S. tax counsel in connection with its Chapter 11 filing and most of its subsidiaries
- Resolute Investment Managers, Inc. in connection with an out-of-court restructuring

In recognition of his work, Mr. Wink has been named one of *Lawdragon*'s 500 Leading Global Tax Lawyers and recognized by *The Legal 500*. He co-authored "Selected Issues in Cross-Border Mergers & Acquisitions," which was published as part of NYU's 72nd Institute on Federal Taxation, and the *Bloomberg Tax* portfolio "Outbound Tax Planning for U.S. Multinational Corporations (Portfolio 6380)," for which he received *Bloomberg*'s Tax Portfolio Author of the Year Award. He also lectures regularly on corporate and international taxation.