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Transfer certificate requirements for US nonresident aliens

A non-US citizen, non-US resident (also referred to as a nonresident alien (NRA)) who dies owning US property, such as a bank, investment or brokerage account, may have an obligation to obtain a transfer certificate from the Internal Revenue Service (IRS) before a custodian will release assets to the beneficiaries of the deceased NRA’s estate. A transfer certificate is a document issued by the IRS that releases property of the decedent from federal tax liens. A transfer certificate is not required for property administered by an executor or administrator who is qualified and acting within the US.

If the value of an NRA’s taxable property in the US exceeds $60,000 on the date of death, there is an obligation to file a US Nonresident Alien Estate Tax Return (Form 706-N), along with supporting documents. The return is due within nine months after the date of death unless an extension is requested. (A six-month extension is available by submitting Form 4768 on or before the original due date of the estate tax return.) If the taxable property was $60,000 or less on the date of death, documentation must be provided to the IRS to obtain the transfer certificate.

Generally, the custodian of a deceased NRA’s US bank, investment or brokerage account will freeze the account upon notification of death. The custodian will also require the deceased NRA’s estate to complete an affidavit describing all assets owned by the decedent. If required, the estate must also provide the custodian with a transfer certificate as a condition for releasing the account to the beneficiaries of the deceased NRA’s estate. As part of their estate planning, NRAs owning a US account should consider whether IRS filings will be required in order for their beneficiaries to have access to their property after their death.

Think twice: IRS finds costs associated with regulatory approval for corporate transactions may be deductible

The cost of obtaining regulatory approval for a corporate transaction is generally considered to facilitate the transaction and, thus, is treated as non-deductible for US tax purposes. However, a recent Internal Revenue Service (IRS) Chief Counsel Advice (CCA 2017-13-010, March 31, 2017) (the CCA) concluded that the costs of certain activities undertaken as part of the regulatory approval process may be non-facilitative.

As a general rule, a taxpayer may not deduct its costs that facilitate a corporate transaction. Treas. Reg. § 1.263(a)-5(e)(2) provides a list of activities that have been identified as “inherently facilitative,” including costs paid in “obtaining regulatory approval.” Despite arguments made during the CCA process by an IRS Examining Agent that the taxpayer must capitalize all costs associated with regulatory approval, the IRS National Office advised in the CCA that the costs of obtaining regulatory approval are limited to “the costs of preparing for and appearing before a regulatory board” and that “regulatory approval should not be read so broadly that it includes any and all costs to address conditions that might be imposed by regulators.”

The CCA further stated that the “facilitate” standard in the regulations should be read more narrowly than a but-for standard, as the IRS Examining Agent had asserted. Thus, simply because a cost relates to a facilitative activity (e.g., post-decision due diligence, securing a fairness opinion, structuring the transaction, obtaining shareholder approval, obtaining regulatory approval), that does not mean that the cost facilitates the corporate transaction. Because corporate transaction costs may be significant, this CCA demonstrates the importance of reviewing the tax treatment of such costs to identify those that may be deductible.

More detail regarding the CCA can be found in our Legal Alert.
Small insurance companies with up to $2.2 million in annual premiums ($1.2 million for years prior to 2017), which meet certain requirements, may elect to be taxed only on their investment income, thus avoiding taxation on their underwriting income. The Internal Revenue Service (IRS) has become concerned that some of these “micro-captives” may be covering implausible risks that do not match a business need and simply are being used to enable their participants to avoid income or estate and gift tax.

The IRS currently is examining the bona fides of numerous micro-captives, and cases are currently pending in the US Tax Court. The IRS lists abusive micro-captive arrangements on its “Dirty Dozen” list of tax scams. Micro-captives also are included in the initial list of IRS “campaigns,” which focus examination efforts on issues posing a substantial risk of non-compliance. (For more information regarding the IRS campaign relating to micro-captives, see our Legal Alert.)

The IRS issued a notice in late 2016, designating micro-captives as a “transaction of interest” for which taxpayers and advisers are required to file disclosure statements with the IRS by May 1, 2017.

Two micro-captive management companies filed suit in the Eastern District of Tennessee, seeking partial summary judgment and a preliminary injunction against the required disclosure, claiming that the IRS notice is unduly burdensome and that the way in which the IRS issued it violated the Administrative Procedure Act and Congressional Review of Agency Rulemaking Act. (For more information regarding the IRS notice, see our Legal Alert.)

The court denied the preliminary injunction, holding that the companies were unlikely to succeed on the merits of their claims because the Anti-Injunction Act likely bars the court from exercising jurisdiction in a hearing on the merits. The Anti-Injunction Act prohibits suits for the purpose of restraining the assessment or collection of any tax.

The court noted that the requested injunction necessarily challenged both the disclosure requirement and related penalties for non-compliance. The court determined that the non-compliance penalties constituted a “tax” to which the act would apply. The court relied on a US Court of Appeals for the DC Circuit decision holding that the Anti-Injunction Act barred a suit challenging the required reporting of certain interest payments, and distinguished another DC Circuit decision holding that the Anti-Injunction Act did not bar a challenge to IRS refund procedures. See Florida Bankers Ass’n v. U.S. Dep’t of Treasury, 799 F.3d 1065 (D.C. Cir. 2015); Cohen v. United States, 650 F.3d 717 (D.C. Cir. 2011).

The denial of the requested injunction in CIC Services leaves in place the requirement to file disclosure statements with the IRS regarding micro-captives by May 1, 2017. Unless the plaintiffs refile their summary judgment motion and secure a different outcome, CIC Services will add to the body of law applying the Anti-Injunction Act to prevent taxpayers from challenging IRS decisions which could impose liability for a tax or penalty, prior to a determination by the IRS to assert the tax or penalty against an individual taxpayer.

On April 21, 2017, President Trump signed an executive order instructing the Treasury Department (Treasury) to review all “significant” tax regulations issued on or after January 1, 2016. The executive order does not define “significant,” but provides that earlier determinations of whether a regulation is significant under Executive Order 12866 (which requires preparation of a Regulatory Impact Analysis) is not controlling. (The only tax regulations issued in 2016 or 2017 and characterized as significant under Executive Order 12866 were the section 385 related-party debt regulations).

In consultation with the Office of Information and Regulatory Affairs and the Office of Management and Budget (OMB), Treasury is required to issue an interim report to the President by June 20, 2017, identifying all regulations that impose an undue financial burden on United States taxpayers; add undue complexity to the federal tax laws; or exceed the statutory authority of the Internal Revenue Service. Treasury is also required to submit, by September 18, 2017, a report to the President that recommends specific actions to mitigate the burden imposed by the identified
regulations; to take steps to cause the effective date of such regulations to be delayed or suspended; and to modify or rescind such regulations, including, if necessary, through notice and comment rulemaking.

In addition, Treasury and OMB are directed to review and, if appropriate, reconsider the scope and implementation of the exemption for certain tax regulations from the review process set forth in Executive Order 12866. To the extent it is determined that a Regulatory Impact Analysis is required under Executive Order 12866 for a greater percentage of tax regulations, this can be expected to significantly slow the tax guidance process.

The tax regulations which will come under review include, among others, certain international tax regulations: (1) the section 385 related-party debt regulations; (2) the section 871(m) regulations with respect to financial products providing for payments determined by reference to US source dividend payments; (3) the section 721(c) regulations addressing transfers of appreciated property to partnerships with foreign partners related to a US transferee; (4) inversion regulations addressing transactions structured to avoid the anti-inversion provisions and inversion regulations providing guidance with respect to stock ownership in inversions; (5) Chapter 3 withholding regulations addressing information reporting and withholding on certain US source income; (6) Foreign Account Tax Compliance (FATCA) regulations addressing information reporting and withholding with respect to foreign financial institutions and other foreign entities; (7) Passive Foreign Investment Company regulations; (8) section 367 regulations regarding certain transfers of property to foreign corporations and section 367 regulations regarding stock or securities in certain outbound asset reorganizations; (9) section 987 regulations addressing income and currency gain and loss with respect to a qualified business unit (QBU) and section 987 regulations addressing certain QBU terminations; (10) section 956 regulations providing guidance regarding the treatment of certain property of controlled foreign corporations as US property; (11) country-by-country reporting regulations; (12) section 6038D regulations regarding reporting of certain specified foreign financial assets; (13) section 897 regulations governing the taxation of, and withholding on, foreign persons on certain dispositions and distributions of US real property interests; and (14) section 704 regulations regarding allocation of creditable foreign taxes by partnerships.

It is difficult to predict whether the Treasury review will ultimately affect these regulations, but the potential tax implications for multinational taxpayers bear watching.

IRS addresses retirement plans of related entities

A recent Internal Revenue Service (IRS) technical advice memorandum (TAM) provides an important reminder that employers with multiple legal entities generally must aggregate the retirement plan contributions for each entity in applying Internal Revenue Code (Code) limits on contributions and for other pension-related purposes. The TAM also clarifies the application of the aggregation rules to certain affiliated groups of companies.

As a condition of tax qualification, the Code limits the overall contributions that may be allocated to an employee’s account under a defined contribution plan in a given year, including employee contributions and employer matching and profit-sharing contributions. Contributions under all of the defined contribution plans maintained by employers in a “controlled group” generally must be aggregated to determine whether the annual limit has been exceeded.

A “controlled group” of companies is a group of related businesses that have common ownership. If a controlled group exists, the employees of those businesses are treated as one employer for certain qualified retirement plan requirements, including the contribution limits. A controlled group can be (1) a chain of corporations or partnerships under common control (a parent-subsidiary controlled group); (2) a group of corporations or partnerships owned by the same five or fewer individuals (a “brother-sister” controlled group); or (3) an “affiliated service group.” In an “affiliated service group,” the entities have some common ownership attributes—but less than otherwise required to form a controlled group—and perform services with or for each other.

The recent TAM involved the interplay of these definitions in a group of five related entities. Two of the entities were considered part of a controlled group and were treated as a single employer for purposes of plan contribution limits. One of those entities was also part of a separate affiliated service group.

The IRS concluded that the controlled group rules took precedence over the affiliated service group rules. As a result, contributions to two defined contribution plans of the controlled group members were required to be aggregated for purposes of the annual limit on contributions, notwithstanding the existence of the affiliated service group. As a result, the annual limit on plan contribution limits was exceeded.
The TAM is a good reminder of the impact of the controlled group rules on qualified retirement plan operation. These rules are of particular interest to companies with multiple lines of business, including multinational organizations that may have various chains of entities operating in the United States.

US tax reform – the administration enters the fray

By Aaron Payne and Krystal McKay

On April 26, 2017, the Trump Administration released a one-page outline of its tax reform plan. Key corporate provisions include lowering the tax rate from 35% to 15%, implementing a territorial tax system, and introducing a transition repatriation tax on “trillions of dollars held overseas.” Notably, the tax plan does not address the border adjustment tax included in the House Republican “Blueprint” released last summer, which House Republican leaders have argued is the only feasible way to offset the cost of reducing the corporate tax rate even to 20%.

The brief outline leaves a number of questions unanswered, such as what anti-base-erosion rules will be included as part of the territorial tax system to prevent companies from moving income offshore to avoid tax and the details of the one-time transition tax. The outline also does not address the treatment of interest expense or the expensing provisions; President Trump’s campaign platform had included elective full expensing for manufacturers in lieu of interest expense deductibility. The release also includes simplification and tax cuts for individual taxpayers, including reducing the number of brackets and the top tax rate, eliminating most itemized deductions, eliminating the 3.8% net investment tax included in the Affordable Care Act, and reducing the tax imposed on business income earned by pass-through entities to conform to the corporate rate.

The initial public response from Republican leaders in Congress to the Administration’s release has been positive. However, House Republican leaders are expected to continue to push for consideration of their Blueprint in anticipated hearings on tax reform to be conducted by the House Ways and Means Committee. House Republican leaders have acknowledged that certain aspects of the Blueprint need to be refined and, in particular, have indicated a willingness to phase in the border adjustment tax in order to minimize the impact on businesses that depend on imported goods. Generally Senate Republicans, for their part, have not been receptive to the House Blueprint, and are reported to be focusing on the proposals advanced by former House Ways and Means Committee Chairman Dave Camp in 2011 and 2014. So, while it is clear US lawmakers are actively engaged on tax reform, how it will play out is anyone’s guess.

Arkansas does not apply US-Canada income tax treaty to state income tax

By Madison Barnett and Stephanie Do

Many foreign companies are surprised to learn that US states are not generally bound by income tax treaties entered into by the US with foreign countries. Under these treaties, for US federal income tax purposes, certain non-US corporations and residents of foreign countries may be exempt from tax or taxed at a reduced rate. Most US states, however, also impose income taxes on corporations and individuals, and US tax treaties are generally not binding on states. As a result, the applicability of US tax treaties to state income taxes must be determined on a state-by-state and treaty-by-treaty basis.

Some states expressly respect US tax treaties, such as Florida, Massachusetts, South Carolina and Virginia. Other states do not expressly respect treaties, but may implicitly do so by tying the state tax base to the US federal tax base in a manner that effectively conforms to federal treaty protections. Some states will only apply a treaty to their state income taxes if the treaty specifically limits state taxation. Consequently, foreign taxpayers that are protected from US federal income tax by an income tax treaty may nevertheless have a state income tax filing obligation and potential state tax liability in the US states in which they do business.
A recent Law Decree issued by the Italian Government and published on April 24, 2017, provides for, *inter alia*, relevant measures to drastically reduce the backlog of pending tax litigation. In particular, the Law Decree provides that a taxpayer may apply for settlement of the tax litigation (Settlement), regardless of whether the tax litigation is pending before the First or Second Level Tax Court or the Supreme Court. In such a case, the taxpayer can close the litigation with the payment of taxes resulting from the appealed assessment and the interest accrued until 60 days after the delivery date of the assessment. In other words, by means of a Settlement, the taxpayer is entitled to close the litigation saving all of the fines and the interest accrued after the assessment. If the appealed assessment relates exclusively to fines and the interest accrued after the assessment, the Settlement entails a payment of (only) 40% of the challenged amounts.

The tax litigation covered by the Settlement includes cases against the Tax Agency, which, on December 31, 2016, were already pending before a Tax Court. Tax litigation against, *inter alia*, the Custom Agency, Local Establishment and Tax Collector is excluded from the Settlement, as well as tax litigation regarding EU-owned resources, import VAT and state aid. The application should be submitted by September 30, 2017; until that date, the taxpayer may request that the relevant Tax Court suspend the pending litigation, in order to evaluate its possible interest in taking advantage of the Settlement. Payment of the Settlement may be made in (a maximum of) three installments, i.e., 40% by September 30, 2017, 40% by November 30, 2017, and the remaining 20% by June 30, 2018. The Settlement could be advantageous for the taxpayer; however, an in-depth evaluation of the tax litigation at stake should be undertaken, taking into consideration the relevant factors such as the amount challenged, the status of the pending tax litigation, and the possible existence of a favorable decision already issued by the First or Second Instance Tax Courts.

On March 13, 2017, the State of Arkansas Department of Finance and Administration (the Department) issued Legal Opinion No. 20170217 addressing the applicability of the US-Canada Income Tax Treaty to Arkansas personal income tax. The Department determined that the treaty applies only to US federal income taxes, such that “income taxes levied by individual states, such as Arkansas, do not fall within the treaty’s jurisdiction.” As a result, “the treaty’s provisions are generally not recognized by this state.” The Department also determined that the Arkansas credit for personal income taxes paid to another US state does not extend to taxes paid to the Canadian government or a Canadian province. Non-US taxes may be deducted from gross income for Arkansas personal income tax purposes, but not credited.

Earlier this year, the Irish Revenue Commissioners (Revenue) launched a revised Co-Operative Compliance Framework (CCF) and invited qualifying taxpayers by letter to participate in the regime. The objective of the CCF is to encourage open engagement between taxpayers and Revenue and to develop a platform to improve tax compliance and governance. Promoted by the Organisation for Economic Co-operation and Development (OECD) and seen as a best practice internationally, a co-operative compliance model, which delivers as much certainty as possible about tax liabilities, is a regime which multinationals would like to have access to in countries in which they operate.
The revised framework comes on the heels of a review (following feedback from taxpayers, tax agents and other interested parties) carried out by Revenue of its original framework in 2005, which had limited uptake. The CCF is available to certain taxpayers currently dealt with by Revenue’s Large Class Division (LCD), for example, large companies (group turnover €162m plus or group tax payments €16m plus). Some of these taxpayers may apply for inclusion in the CCF regime where they satisfy a number of criteria; in particular, they have a good compliance record within the previous three years, etc. Participating taxpayers must put in place a tax control framework. Certain taxpayers cannot participate in the CCF, including private individuals, partnerships, pension funds, securitization companies and others.

The revised framework contains incentives designed to encourage participation in the regime. These incentives include that each participant will have access to a dedicated Case Manager in LCD, who will be responsible for coordinating Revenue interactions across all tax heads and coordinating responses to taxpayer queries. In addition, Revenue has indicated that participants will be subject to fewer compliance interventions and will benefit from a streamlined process for approving corporation tax and VAT refund claims. From the taxpayer’s perspective, a key requirement will be its participation in an annual compliance meeting with Revenue during which the taxpayer’s activities and compliance over the year will be reviewed. It is also envisioned that the parties will have ongoing discussions during the year (where required) and will agree on annual risk review plan.

Importantly, the new regime provides that taxpayers that opt not to participate in the regime will no longer have a dedicated Case Manager. This will be a real disincentive to opting out of the regime, where taxpayers anticipate the need for ongoing engagement with Revenue under a number of tax heads. It is too early to predict the likely uptake of the revised CCF regime. This will depend on the particular circumstances and requirements of each taxpayer and how the regime operates in practice. However, generally speaking, the benefits which the regime has to offer should outweigh its requirements for certain taxpayers, particularly those that are familiar with this regime in other countries.

Germany: New decision holds that restructuring of related party debt is not taxable

By Dr. Stefan Diemer and Dr. Manuel Melzer

On April 5, 2017, the German Federal Supreme Tax Court published a decision holding that the taxable domestic income of investors in German real property that are not resident in Germany is limited to income from the leasing and sale of real property, provided they do not have a permanent establishment (PE) or permanent representative in Germany. Gains which are derived from debt restructuring or in certain distressed debt scenarios may not be considered taxable domestic income, even if related to the German real property. It is important for taxpayers in such circumstances to determine if any PE or permanent representative exists in Germany in order to avoid the domestic taxation of related gains.

In a recent decision, a company with its registered office and management in Luxembourg (LuxCo) purchased German real property to obtain taxable income from leasing of the real property. To enable the purchase, LuxCo received a loan from a company in the UK, which indirectly held 100% of the shares in LuxCo. Later the real property was sold. The revenue from the sale was not sufficient to completely repay the loan. The UK company then partially cancelled the indebtedness. LuxCo did not have either a German PE or a German permanent representative. The tax office treated the debt relief as taxable domestic income.

The German Federal Supreme Tax Court held that there was no doubt that the income earned by LuxCo from the leasing and sale of land in Germany constituted domestic income taxable in Germany. However, the income resulting from the UK company’s cancellation of indebtedness was not considered domestic income of LuxCo. The change in the amount of the loan for the acquisition of the real property was neither income from leasing nor income from the sale of the real property. Therefore such income was not considered to be taxable domestic income because LuxCo had no PE or permanent representative in Germany.

This decision conflicts with the position of the German tax office. It remains to be seen if the German tax office will follow the decision or will initiate a change in the respective tax codes to overrule this result.
Germany: New draft bill on requirements for documentation and recording of transactions with affiliates

By Dr. Stefan Diemer and Dr. Manuel Melzer

On February 21, 2017, the German Federal Ministry of Finance presented a draft of the revised Regulations Regarding the Documentation of Profit Allocations (GAufzV-E) for further discussion. This draft would amend the respective German legal provisions. This is the second step in the implementation of the Organisation for Economic Co-Operation and Development (OECD) Base Erosion and Profit Shifting (BEPS) transfer pricing documentation requirements into national German law.

Contrary to the principles generally applicable to legislation, according to which new legal provisions should not impose a greater burden on and a higher cost to businesses than under the prior law, a noticeably higher level of documentation and analysis is required to fulfill the requirements as proposed by the draft legislation.

The main focus of the GAufzV-E is the content of the data under the recording obligations in the context of the country-specific, company-related documentation (Local File). A further focus lies with the requirements of the master documentation (Master File). The content generally adopts the OECD standards.

However, the following additional requirements should be highlighted:

- The arm’s length documentation for transfer pricing must contain information with respect to the date the transfer pricing calculation was performed, the transfer pricing method applied and the data used for the arm’s length documentation.
- It is necessary to be able to prove that the transfer pricing calculation was made as of the transaction date.
- The threshold values for the exemption from the obligation to provide transfer pricing documentation are increased by 20%.

It remains to be seen if and how the content of the draft may change after further discussions. The revised Regulations Regarding the Documentation of Profit Allocations should enter into force on the day after its promulgation and may be applicable to assessment periods from 2017 onwards.

“54 Septies” Form: The 5% fine for non-compliance with French filing duty could be declared unconstitutional

By Jacques Mestoudjian and Jonathan Alis

Companies benefitting from the tax rollover regime provided by Articles 210 A or 210 B of the French tax code (FTC) are required to file a yearly form with the French tax authorities (FTA), reporting elements subject to deferred taxation according to the tax rollover regime. With respect to restructurings occurring after January 1, 2000, failure to comply with this filing duty triggers a 5% fine applied to the amount not reported (i.e., profit and loss taken into account).

After receiving a 5% fine in a tax reassessment regarding a contribution of assets under the rollover regime which took place in 2003, Edenred France brought a case before the French Tax Supreme Court, arguing that the 5% fine is contrary to principles provided by the French Constitution because it is not proportional or individualized.

On March 29, 2017, the French Administrative Supreme Court referred the question of the constitutionality of the 5% fine to the French Constitutional Court. It seems very likely that this 5% fine would be held to be unconstitutional, in which case the French Parliament would be required to (i) abrogate it or (ii) amend it by providing lower rates in certain circumstances so as to meet the proportionality and individualization requirements. Indeed, the French Constitutional Court (DC 2013-685) held that a penalty of 0.5% of turnover was unconstitutional, in a case involving non-compliance with an obligation to provide the FTA with specific documentation regarding transfer pricing. Moreover, the question of whether the 5% fine could be decreased to 1% in certain circumstances was not placed before the Constitutional Court. In the Edenred France case, the 5% fine could not, under any circumstances, be
decreased to a lower rate. Therefore, there is a high probability that the 5% fine will be held to be non-compliant with the individualization principle.

It should be highlighted that the penalty can currently be avoided based on a general binding ruling issued by the FTA in 2012, provided that: (i) a regularization is performed by the taxpayer, (ii) no operation has been raised in this respect by the FTA and (iii) the taxpayer can show a sustainable tax “morality.” The conditions provided by this ruling are quite uncertain, and it would be good news for taxpayers, with respect to tax audits and due diligence processes, if new legislation were to be mandated in this area. In addition, the question of the breadth of the application of the Constitutional Court decision remains open. Any decision could apply to all cases, or could be limited to certain cases. Taxpayers with identified issues regarding the filing should perform a regularization and should undertake further litigation to ensure the application of the forthcoming favorable decision to their cases.

Eversheds Sutherland Attorney Spotlight

Todd Lard

Name/office/specialty
Todd Lard, Washington DC, State and Local Tax

Where are you from?
I was born in Texas but grew up in Marietta, Oklahoma, a small town close to the Oklahoma/Texas border and the proud home of Robertson’s Hams!

What is your best childhood memory?
I loved spending summers with my grandparents in the Texas Panhandle. Wheat harvest was usually in full-swing, so there was a lot of outside time at the farm. Every minute of my time with them was amazing!

What is one of your guilty pleasures?
I don’t often get to do this, but I really enjoy a Sunday nap. My dog usually wakes us up pretty early, even on the weekend. There’s nothing better than taking the dog out, having breakfast, and then catching a bit more shut-eye!

What is someone you look up to?
I definitely look up to my mom. She’s the kindest person I know and does so much for the family and her community.

What word or phrase do you commonly overuse?
I’m starting to become a dangerous overuser of emoji! I feel the need to use all sorts of creative symbols in my texts, but I really don’t know what I’m doing.

What is the best trip you’ve taken or bucket list destination?
We really like to travel to new places and especially enjoy photography on the trips. My favorite trip was to Kenya, where we spent time with the Samburu people in North Kenya. We were our lodge’s test run for an overnight bush hike and camping, which fortunately turned out uneventful. Next year, we’re going to Rwanda to see the gorillas, something I’ve always wanted to do.

What is your perfect meal?
I love pho, the Vietnamese noodle soup. I could eat it all day, every day, and had the opportunity to do so on a recent trip to Vietnam.

What is something you wish you knew when you were younger?
I wish I had known how much I love state and local tax. Seriously! All of my jobs growing up were customer-service oriented, and I love helping my clients work through a tricky issue. And I think state and local tax is the best practice area because I get to work on tons of fun and cutting-edge issues for some great clients.

What is your hidden talent or interest?
I’d like to say that I’m a man of many talents [insert clever emoji here], I’m a pretty handy woodworker; in our previous house, I designed and built the kitchen cabinets from scratch. Right now, I’m into brewing beer with my Pico home brewing machine.
May

- Eversheds Sutherland (US) Partner Todd Lard and attorney Chris Lutz present, “State Tax Update” at the TEI OKC Chapter Federal and State Tax Conference on May 11, 2017, in Oklahoma City. Learn more


- Eversheds Sutherland (US) Partner Eric Tresh presents, “A Review of Recent Significant State Tax Decisions Impacting Multi-state Taxation” at the TEI Tulsa/Bentonville Chapter State Tax Seminar on May 11, 2017, in Tulsa, Oklahoma. Learn more


- Eversheds Sutherland (US) Partner Carol Tello presents, “Forms W-8” at TEI New England Chapter All Day Meeting on May 12, 2017, in Wayland, Massachusetts. Learn more

- Eversheds Sutherland (US) Partner Kriss Rizzolo presents on the panel, “The Latest on Captive Insurance” at the ABA Section of Taxation May Meeting on May 12, 2017, in Washington DC.

- The Eversheds Sutherland SALT Team will be presenting at the TEI New Jersey Chapter Meeting on May 12, 2017.

- Eversheds Sutherland is a proud sponsor of the TeleStrategies’ Communications Taxation Conference held May 15-17, 2016, in Miami, Florida. Eversheds Sutherland (US) Partner Todd Lard and Associate Liz Cha present “Forecasting the Next Wave of Telecom Tax Litigation.” Learn more

- Eversheds Sutherland is a proud sponsor of the Canadian Life and Health Insurance Association Inc (CLHIA) Tax Conference taking place May 17-18, 2017 in Ottawa, Canada. (US) Partner Michael Miles presents, “US Tax Developments.” Learn more

- Eversheds Sutherland is a proud sponsor of the COST North Atlantic Regional State Tax Seminar on May 17, 2017, in New York, New York. Learn more

- The Eversheds Sutherland SALT Team is presenting during the TEI Los Angeles Chapter Meeting taking place May 19, 2017. (US) presenters include Jeff Friedman, Michele Borens, Carley Roberts, Tim Gustafson.

- The Eversheds Sutherland SALT Team is presenting during the COST 2017 Intermediate/Advanced State Income Tax School taking place May 21-24, 2017.

- The Eversheds Sutherland SALT Team is presenting during the TEI Denver State and Local Taxation program taking place May 24, 2017. Presenters include Jeff Friedman, Michele Borens, Marc Simonetti.

- Eversheds Sutherland (UK) Partner David Jervis and (US) Partner Robb Chase present, “Trump Tax Reform and Its Implications for Global Trade” at the International Business & Diplomatic Exchange (IBDE) Chairman’s Business Briefing on May 24, 2017, in London, UK. Learn more

June

- Eversheds Sutherland (US) attorney Graham Green presents, “Update on Property/Casualty Company Tax Issues” at the ABA Section on Taxation and the IRS Office of Chief Counsel 2017 Insurance Tax Seminar on June 1, 2017, in Washington DC.

- Eversheds Sutherland (US) attorney Andrew Appleby presents, “Current State and Local Tax Issues Affecting Insurance Companies” at the ABA Section on Taxation and the IRS Office of Chief Counsel 2017 Insurance Tax Seminar on June 2, 2017, in Washington DC. Learn more

- Eversheds Sutherland is a proud co-sponsor of the 2017 TEI Region II Tax Forum taking place June 5-6, 2017, in Atlantic City, New Jersey. ES-US and ES-I attorneys will present. Eversheds Sutherland will also sponsor the hospitality reception from 5:00 p.m. - 6:30 p.m. on June 5. Learn more

- Eversheds Sutherland is a proud sponsor of the 2017 TEI Region VIII Conference taking place June 7-11, 2017, in Hilton Head, South Carolina. (US) Partners Jeff Friedman and Eric Tresh present, “State Tax Planning.” Learn more

- Eversheds Sutherland is a proud sponsor of the COST Regional event in Philadelphia taking place June 8, 2017, in Malvern, Pennsylvania. The SALT team will present.

- Eversheds Sutherland is a proud sponsor of the FTA Annual Conference taking place June 11-14, 2017 in Seattle, Washington.

- Eversheds Sutherland is a proud sponsor of the TEI Region IX & X Annual Conference taking place June 18-21, 2017, in Las Vegas, Nevada. Eversheds Sutherland (US) attorneys Andrew Appleby and Madison Barnett present, “Is Federal Tax Reform in Our Future? Anticipating the State Tax Impact.” Learn more

- Eversheds Sutherland is a proud sponsor of the NYU 9th Annual Tax Controversy Forum, taking place June 15-16, 2017, in New York, New York.