

Brian E. Lebowitz

Senior Counsel

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Clients have trusted Brian with their transfer pricing-related tax issues for almost 25 years. His seasoned approach emphasizes economic and legal analysis to strategically guide the way through complex domestic and international tax regulations.

Brian Lebowitz represents corporations in domestic and international tax matters, most commonly transfer pricing and related issues, which include valuations. As both a lawyer and an economist, he brings both disciplines to bear in resolving transfer pricing issues in settings ranging from strategic planning to obtaining advance pricing agreements or other competent authority relief to audit examinations and appeals. In each of these settings, he emphasizes sound economic and legal analysis, finely crafted intercompany agreements and submissions to U.S. and foreign tax authorities, and creative approaches to challenging problems.

Brian's practice also includes structuring and implementing domestic and international transactions, handling audit controversies in a variety of substantive areas and requesting private rulings. He also advises both clients and colleagues on applications of economic analysis in legal contexts. Brian is listed in *Euromoney's Guide to the World's Leading Tax Advisers* and in *Guide to the World's Leading Transfer Pricing Advisers*. He is also listed in *The Best Lawyers in America*[®].

Prior to joining Alston & Bird, he practiced for 19 years at Covington & Burling, and before that, he clerked for The Honorable Thomas Gibbs Gee of the U.S. Court of Appeals for the Fifth Circuit.

Representative Experience

- Represented Fortune Global 50 company in obtaining multilateral advance pricing agreements.
- Represented large and small U.S. and non-U.S. companies in transfer pricing audits by the IRS and foreign tax authorities and in transfer pricing compliance and planning initiatives.
- Represented numerous taxpayers in IRS audits involving a wide range of international and domestic issues, including foreign tax credits, accounting methods, valuations, capitalization and transactional issues.
- Tax counsel to several small banks on acquisition, going-private and debt issuance transactions.

Publications & Presentations

Publications

- "The Arm's-Length Standard as a 'Special Measure' Under BEPS," *77 Tax Notes International* 607, February 16, 2015.
- "Dark Matter and Gray Matter in Transfer Pricing," *73 Tax Notes International* 1117, March 24, 2014.

Professional & Community Engagement

- Inter-Pacific Bar Association
- National Tax Association
- American Economic Association
- American Law and Economics Association

- International Fiscal Association
- Committee on Taxation of the United States Council for International Business

Education

- Stanford University (J.D., 1980)
- Yale University (Ph.D., 1977)
- Yale University (M.Phil, 1975)
- Yale University (M.A., 1974)
- Amherst College (B.A., 1972)

Admitted to Practice

- District of Columbia

Related Services

Tax