

## Heather Ripley

Partner

212.210.9549

heather.ripley@alston.com

New York | 90 Park Avenue, 15th Floor | New York, NY 10016-1387



*Heather helps her clients navigate the complexities of U.S. federal and international tax laws concerning inbound and outbound investments and cross-border transactions. She also advises clients on resolving tax controversies through IRS administrative procedures, such as the Offshore Voluntary Disclosure Program.*

Heather Ripley is a partner in Alston & Bird's Federal & International Tax Group. She counsels U.S. and foreign business entities and high-net-worth individuals on tax-efficient structuring for their U.S. and cross-border investments and activities, understanding their U.S. tax and compliance obligations and risks, and rectifying noncompliance issues. She has advised clients on income tax treaty application, FATCA, FIRPTA, and other tax issues for inbound investments into the United States, the anti-deferral regimes for outbound investments (CFC, PFIC), and tax aspects of M&A transactions.

Heather also has experience in federal tax controversy work and has navigated numerous clients through the IRS's voluntary disclosure procedures, letter rulings, and competent authority requests. Heather has also counseled various charitable and nonprofit organizations on incorporation, tax exemption applications and restrictions, and other tax issues, as well as providing volunteer income tax assistance for low-income individuals.

Heather was identified as "One to Watch" by *The Best Lawyers in America*® in Tax Law. She's a frequent speaker at tax conferences and writes regularly about international tax developments. She is a vice chair of the Committee on U.S. Activities of Foreigners and Tax Treaties in the Tax Section of the American Bar Association. She is active in the alumni networks of Harvard Law School and the University of Georgia's Terry College of Business.

### **Representative Experience**

- U.S. tax counsel to one of the largest foreign multinational financial services groups.
- Representing a number of significant European multinational companies in their U.S. structurings, restructurings, and operations in the United States.
- Advising several European funds and their advisors on optimal tax structures, subscription agreements, and tax certifications.

### **Publications & Presentations**

#### **Publications**

- "If You Can't Stand the BEAT, You're Still Stuck in the Kitchen," *Law360*, March 28, 2018.
- "IRS Complicates Withholding Agents' Responsibilities," *Law360*, October 23, 2014.
- "Mutual Banking Institutions in Tax-Free Reorganizations: What Kind of Stock Does a Nonstock Corporation Have?" *Journal of Taxation and Regulation of Financial Institutions*, Vol. 26, No. 1, September/October 2012.
- "New Regulations Issued Under Anti-Inversion Rules of Section 7874," *Financier Worldwide Global Reference Guide: Corporate Tax 2012*, August 2012.

## *Professional & Community Engagement*

- American Bar Association, Tax Section, Committee on U.S. Activities of Foreigners and Tax Treaties, vice chair
- New York State Bar Association, Tax Section and Under 10 Club
- Harvard Club of New York
- Volunteers of Legal Service (VOLS), board member

## *Education*

- Harvard University (J.D., 2009)
- University of Georgia (M.Acc., 2006)
- University of Georgia (B.B.A., 2006)

## *Admitted to Practice*

- New York

## *Related Services*

Tax | Federal & International Tax | Corporate & Business Transactions | Tax Controversy | Wealth Planning | Financial Services & Products | German Business Team | Family Office