

Richard L. Slowinski

Partner

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Richard's multinational clients benefit from his extensive experience with tax planning and controversy and trust his guidance to resolve challenging transfer-pricing issues as well as to develop, implement, and defend tax-efficient cross-border structures.

Richard Slowinski is a partner in the Federal & International Tax Group. For more than 25 years, he has advised clients on tax matters, with a focus on transfer pricing. Richard's international clients span multiple industries, including transportation, finance, hospitality, electronics, food and beverage, aerospace, pharmaceuticals, and retail. His clients trust him to secure IRS and foreign tax authority approval on transfer-pricing methodologies and cross-border structures carefully tailored to their businesses.

Richard has been selected as a "Recommended Lawyer" and "Leading Lawyer" by *International Tax Review*. He is also recognized by *The Best Lawyers in America*® in Tax Law and Litigation and Controversy Tax and by Euromoney's Expert Guide for Transfer Pricing.

Representative Experience

- Advising clients on federal tax issues related to the effect of the coronavirus pandemic on supply chains, including deductibility of expenses, shut-down issues, net operating losses, and the impact on advance pricing agreements (APAs).
- Obtained numerous unilateral and bilateral APAs involving the IRS and other tax authorities.
- Resolved novel transfer-pricing issues such as using foreign parent company segment data as the tested party for an APA, intangible property migration, foreign currency fluctuations, financing transactions and guaranties, plant startup and shutdown situations, U.S. domestic transfer pricing, and customs implications.
- Secured favorable competent authority agreements to eliminate double taxation in controversies involving, for example, the U.S., Australia, Canada, China, France, Germany, Japan, Mexico, Switzerland, and UK.
- Advising numerous multinational companies in the motor vehicle, aerospace, telecommunications, hospitality, finance, and other industries on tax-efficient supply chain restructurings, including cash pooling systems, involving Europe, Asia, and the Americas.
- Developing intangible property migration strategies and compliance for multinational companies.
- Advising pharmaceutical companies on strategies to address transfer-pricing risks and reduce taxable permanent establishment concerns.
- Advising multinational companies on the tax and customs implications of cross-border transactions.
- Counseled a tax-exempt organization on tax issues associated with transactions involving taxable affiliates.

Publications & Presentations

Publications

- "2 Tax Decisions Hold Key Transfer Pricing Takeaways," *Law360*, October 13, 2022.

- “India-U.S. Bilateral Advance Pricing Agreements and Tax Benefits for U.S. Multinationals,” *MNE Tax*, September 15, 2021.
- “Comments on the Pillar One Blueprint,” American Bar Association, Section of Taxation, December 14, 2020.
- “Advance Pricing Agreements (APAs),” *Practical Guide to U.S. Transfer Pricing*, LexusNexis, December 2020.
- “Allocating Losses When COVID-19 Disrupts Your Supply Chain,” *Law360*, April 22, 2020.
- “Taxpayer Takeaways from the Latest BEAT Rules,” *Law360*, January 28, 2020.

Presentations

- “Transfer Pricing: Looking Beyond the Pandemic and Other Current Developments,” 45th Annual Tax Law Conference, webinar, March 3-5, 2021.
- “Section 1061 – Clearing the Three-Year Hurdle,” Virtual 2020 Fall Tax Meeting, webinar, September 29-October 2, 2020.
- “New World for Resolving Transfer Pricing Disputes,” 43rd Annual Tax Law Conference, Washington, D.C., March 7-8, 2019.
- “Transfer Pricing Developments,” 42nd Annual Tax Law Conference, Washington, D.C., March 9, 2018.

Professional & Community Engagement

- Maryland State Bar Association
- Bar Association of the District of Columbia
- Catholic University of America, Columbus School of Law, board of visitors
- Bucknell University, Parents Association, board of directors

Education

- Georgetown University (LL.M., 1993)
- The Catholic University of America (J.D., 1991)
- Bucknell University (B.A., 1987)

Languages

- French

Admitted to Practice

- District of Columbia
- Maryland

Related Services

Tax | Federal & International Tax | Transfer Pricing | Tax Controversy | Finance | Mergers & Acquisitions | Retail | Hospitality | Japan Business Team | Tax - Japanese Business Team | German Business Team | Blockchain & Digital Assets