



## Richard L. Slowinski

Partner

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### *Related Services*

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

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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, tax credits in intercompany transactions, plant startup and shutdown situations, joint ventures, 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.
- Obtained successful IRS determination letters relating to limitation on benefits article in U.S. tax treaties.
- Sustaining deductibility of Sec. 174 research expenses in a post-Tax Cuts and Jobs Act amortization environment.
- 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**

- “What to Make of IRS’ New Advance Pricing Guidance,” *Law360*, June 15, 2023.
- “Advance Pricing Agreements (APAs),” *Practical Guide to U.S. Transfer Pricing*, Fourth Edition, LexisNexis, 2023.
- “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*, LexisNexis, 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**

- 14th Annual London Finance and Capital Markets Conference, session chair, International Bar Association Taxes Committee, London, January 20–21, 2025.
- “Transfer Pricing and the Art of the Intercompany Agreement,” TEI Region 9 Conference – Tax Springs Eternal: Fresh Takes on Classic Matters, Palo Alto, CA, April 29–May 1, 2024.
- “[International] Transfer Pricing: Managing Transfer Pricing Risk in an Evolving Landscape,” moderator, 2024 Tax Law Conference, Federal Bar Association, webinar, March 5, 2024.
- 13th Annual London Finance and Capital Markets Conference, International Bar Association, London, January 15–16, 2024.
- “Have You Done Your Homework? Discussing the Status of Pillar II Preparations and the Practical Challenges,” “Hot Topics in Transfer Pricing,” Challenges for Corporate Tax Counsel: Guiding the Company Through Global Developments, International Bar Association, webinar, November 21, 2023.
- IBA 2023, International Bar Association, Paris, October 29–November 3, 2023.
- “Changes Abound for Transfer Pricing: A Look into the Future,” Federal Bar Association 2023 Tax Law Conference, Washington, D.C., March 5, 2023.
- 2023 Midyear Tax Meeting, American Bar Association, San Diego, CA, February 9 – 11, 2023.
- “How to Effectively Plan Ahead and Prepare for Upcoming Transfer Pricing Controversies,” 2022 ITR Global Transfer Pricing Forum USA, New York, NY, September 21, 2022.
- “IP Transfer Planning Options Under a New Global Tax Environment,” TP Minds Americas 2022, Miami, FL, April 19-20, 2022.

- “International Tax Update,” Bank & Capital Markets Tax Institute, Orlando, FL, Nov 3-5, 2021.
- “Transfer Pricing: Looking Beyond the Pandemic and Other Current Developments,” 45th Annual Tax Law Conference, webinar, March 3-5, 2021.

## *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