



Sam K. Kaywood, Jr.

Senior Counsel

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Related Services

Tax ■ Federal & International Tax ■ Tax Controversy ■ International ■ Tax Policy & Regulation ■ Family Office ■ Brazil Business Team ■ Transactional Tax Insurance

Wherever global business objectives take his clients, Sam offers an innovative approach to complicated federal and international tax issues. Over the course of his 30-year career, Sam has worked on virtually all forms of cross-border investments.

Sam Kaywood is senior counsel in the Federal & International Tax Group and a co-chair of the International Team. Sam concentrates his practice on federal income tax and international tax, including cross-border M&A and joint ventures, as well as in-bound investments into the U.S. Sam has worked on virtually all forms of cross-border investments, with substantial experience in Canada, Europe, China, and Latin America. He is particularly active in structuring investments and acquisitions in Latin America, including Brazil, Mexico, Argentina, and Chile.

Sam is a frequent author and speaker on international tax topics, including those related to Latin America. He has spoken before numerous professional organizations, such as the International Bar Association, International Fiscal Association, American Bar Association Tax Section, Tax Executives Institute, and the Atlanta Tax Forum Georgia Federal Tax Conference and has given speeches in cities across the country and in several foreign countries. Sam is listed in *Chambers USA: America's Leading Lawyers for Business* since 2006, *Chambers Global* since 2011, and *The Best Lawyers in America*® for Tax, which also named him "Lawyer of the Year" in Tax Law for 2021. He was the chair of the ABA Tax Section Committee on U.S. Activities of Foreigners & Tax Treaties and active with the International Fiscal Association. Sam is an adjunct professor at Emory University School of Law, where he teaches International Tax.

Representative Experience

- Structured the \$500 million sale of operations in Ireland, Spain, and The Netherlands on behalf of a multinational food and beverage company and defended an IRS audit.
- Represented a U.S. manufacturer with several acquisitions and restructurings over the course of 13 years, including a \$2.5 billion acquisition of European operations.
- Represents a worldwide financier in connection with investments in 25 countries.
- Handled international restructurings responding to the Tax Cuts and Jobs Act of 2017, including the use of hybrid entities and instruments, OECD BEPS, and ATAD II.
- Handled numerous IRS audits at Exam and Appeals levels for more than 32 years.
- Worked on many international, technology-related arrangements, including the use of offshore licensing and R&D arrangements.

- Defending a \$58 million foreign tax credit position relating to the allocation and apportionment of expenses before the IRS.

Publications & Presentations

Publications

- “Outbound and Inbound Sales Branches: The (Sometimes Dysfunctional) Interaction of the Branch Basket Regulations, the Proposed Code Sec. 863(b) Regulations and FDII,” *International Tax Journal*, Wolters Kluwer, March-April 2021.
- “Taxable Acquisitions of Foreign Corporations in a Brave New World,” *International Tax Journal*, January–February 2019.

Presentations

- 14th Annual London Finance and Capital Markets Conference, session chair, International Bar Association Taxes Committee, London, January 20–21, 2025.
- “Pillar Two: How Solid Is the UTPR?” 24th Annual U.S. and Europe Tax Practice Trends Conference, American Bar Association, Munich, April 10–12, 2024.
- 13th Annual London Finance and Capital Markets Conference, International Bar Association, London, January 15–16, 2024.
- IBA 2023, International Bar Association, Paris, October 29–November 3, 2023.
- “Sharing and Shifting of Corporate Losses—The New Profit Shifting?” IFA 2023, International Franchise Association (IFA), Cancun, October 22–26, 2023.

Professional & Community Engagement

- International Bar Association
- American Bar Association, Tax Section
- International Fiscal Association
- CCH International Tax Journal, advisory board

Education

- Emory University (J.D., 1986)
- Babson College (B.S., 1979)

Admitted to Practice

- Georgia