

Scott A. Harty

Partner

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Companies rely on Scott to guide them through the tax implications of domestic and cross-border commercial transactions. An experienced negotiator and technician, Scott provides clients the counsel they need to navigate complex transactions.

Scott Harty is a partner in the Federal & International Tax Group and focuses his practice on complex domestic and cross-border commercial transactions, including taxable and tax-free mergers and acquisitions, joint ventures, and corporate restructurings. Scott has broad industry experience and works with publicly traded companies, private equity funds, closely held businesses, and large tax-exempt entities in structuring and negotiating M&A and other strategic transactions.

Scott also represents clients in domestic and international tax controversy matters, including administrative audits and appeals before the Internal Revenue Service, as well as negotiation and settlement of taxes and civil penalties.

Scott received his law degree from Vanderbilt University, where he was honored for outstanding scholastic achievement, and received his LL.M. in tax from New York University, where he earned high honors. He is a frequent speaker and has been recognized by *Chambers USA* and *Best Lawyers in America* as one of the leading tax lawyers in Georgia.

Representative Experience

- Advising clients on federal tax issues arising from the coronavirus pandemic, including the tax impact of new federal legislation designed to mitigate the economic effects, business disruption issues, and tax considerations for insolvent and troubled businesses.
- Represented Total System Services (TSYS) in its \$1.05 billion acquisition of Cayan, a payment technology company with operations in the U.S. and Northern Ireland.
- Advised Synovus Financial Corp in its \$2.9 billion acquisition of FCB Financial Holdings.
- Represented FleetCor in its acquisition of Cambridge Mercantile Corp., a Canadian business-to-business payments company, for approximately \$650 million.
- Advised a Swedish conglomerate on the spinoff of its extended-care business for more than \$600 million.
- Advised Synovus Financial Corp. on a \$350 million preferred stock offering.
- Advised a privately held company on a \$300 million tax-free splitoff in connection with a shareholder dispute.
- Represented LinQuest Corporation, a federal government contractor and leading provider of space systems technology solutions to the U.S. defense and intelligence communities, in the sale of a controlling interest to Madison Dearborn Partners and CoVant Management.
- Advised Sterling Payment Technologies LLC, an integrated payments provider, on its sale to EVO Payments International.

- Represented payment software and security provider TrustCommerce in its sale to private equity firm Waud Capital.
- Represented a foreign government on cross-border tax issues in connection with a \$9.5 billion loan to a U.S. automotive manufacturer and related equity investment.
- Represented multiple publicly traded companies in the protest of IRS adjustments involving transactions among the affiliated groups.
- Advise insurance companies and managing general agents with coverage for specified tax risks.
- Advised on the disclosure of foreign bank accounts and voluntary disclosure process, including resolution of outstanding taxes, interest, and penalties.
- Co-hosted Alston & Bird's 16-part weekly series on the progress and effects of the Tax Cuts and Jobs Act of 2017 ("tax reform"). Topics included international tax, corporate tax, executive compensation, employee benefits, health and welfare, and partnerships.
- Co-hosting Alston & Bird's monthly Tax Talks webinar series.

Publications & Presentations

Publications

- "Into the Unknown: Employee Retention Credit Remains Murky," *Tax Notes Federal*, June 8, 2020.
- "Proposed 'Political Subdivision' Test Presents Challenges," *Law360*, May 18, 2016.
- "Earn-Outs in Cross-Border Acquisitions: Managing Code Sec. 956 Exposure," *International Tax Journal*, March-April 2016.

Presentations

- IFA USA Atlanta Region Spring Seminar, chair, Atlanta, GA, June 14, 2019.
- "Tax Reform in the 115th Congress," November Membership Meeting, Atlanta Estate Planning Council, Atlanta, GA, November 7, 2017.
- Ironshore's 2018 Economic and M&A Outlook Dinner, New York, NY, October 19, 2017.
- "Implications of New Section 385 Regulations," ABA Tax Section Meeting, Boston, MA, September 30, 2016.
- "BEPS & EU Update," IFA USA Atlanta Region International Tax Seminar, Atlanta, GA, June 15, 2016.
- Tax and Immigration Planning and Compliance for High Net Worth Individuals Acquiring U.S. Citizenship, Green Cards and Expatriating, Bloomberg BNA, New York, NY, June 13, 2016.
- "Buying and Selling Trouble: Distressed M&A, Tax Issues and Protecting Clients from Themselves," ABA Business Law Section Meeting, Montreal, Quebec, April 7, 2016.
- "Advanced Planning with Income Tax Treaties," webinar, Lorman, March 24, 2016.
- "Current Developments," IFA USA Atlanta Region International Tax Seminar, Atlanta, GA, May 27, 2015.

Professional & Community Engagement

- International Fiscal Association
- American Bar Association, Tax Section
- International Bar Association
- U.S. Tax Court

Education

- New York University (LL.M., 2000)
- Vanderbilt University (J.D., 1998)
- Virginia Polytechnic Institute (B.S., 1994)

Admitted to Practice

- Florida
- Georgia
- New York

Related Services

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