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International Tax Controversies

A Practical Guide

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International Tax Controversies is a practical guide to resolving U.S. international tax controversies. Disputes with the Internal Revenue Service (IRS) regarding international tax issues often present special issues in addition to those normally relevant in purely domestic tax controversies. For example, questions may arise regarding the application of attorney-client privilege and other protections in the cross-border context. Where relevant documents, witnesses, and other information are held abroad, special procedures may be applicable. In addition, special dispute resolution mechanisms may be available in international tax disputes involving tax treaties and transfer pricing, and Issue Campaigns will assess compliance issues using an issue-focused, risk-based process. The taxpayer should also be aware of the potential impact on the competent authority process of entering into closing agreements. Finally, country-by-country reporting data will be changed by the United States pursuant to bilateral competent authority arrangements (CAAs) entered into in connection with tax treaties and TIEAs that permit automatic exchanges of information. *International Tax Controversies* explores these and other relevant considerations in international tax cases, in addition to the issues and procedures that commonly arise in U.S. federal tax audits (whether or not focused on international issues). Chapters 1 through 5 discuss international tax audits and IRS Appeals. Chapters 6 through 8 discuss government-to-government cooperation and special dispute resolution mechanisms in international tax controversies. Chapters 9 through 11 focus on litigating international tax cases.

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