

Kathleen (Kat) Saunders Gregor

Skadden

Partner, Boston

Tax; Tax Controversy and Litigation



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Education

J.D., Harvard Law School, 2005
(*cum laude*)

B.S., Georgetown University, 2000
(*magna cum laude*)

Bar Admissions

Massachusetts

New York

England & Wales

Kat Gregor advises clients on tax dispute resolution and litigation across a variety of forums, including administrative proceedings, federal and state courts, and international arbitration.

Repeatedly recognized by *Chambers USA*, *Chambers High Net Worth* and *The Best Lawyers in America*, Ms. Gregor represents corporate clients spanning a broad range of industries, including retail, entertainment, energy, technology, communications, financial services and manufacturing. Her work in the financial services industry includes counseling fintech and other blockchain companies, asset managers (and related investment funds) and financial institutions. She also advises high-net-worth individuals to resolve inquiries by tax authorities into matters involving estate tax, residency and domicile, and reporting of foreign and digital assets. Known for her innovative approach to resolving tax disputes, clients regularly turn to Ms. Gregor for achieving favorable negotiated outcomes beyond traditional paths to court.

Ms. Gregor also is experienced in advising on complex cross-border investment structures in the context of tax disputes, which she frequently encounters when counseling on bilateral and multilateral investment treaty disputes with non-U.S. tax authorities and overseeing strategy for managing controversies involving foreign tax authorities. In connection with these types of disputes, she has been involved in several major international arbitration matters. She also works closely with non-U.S. counsel in coordinating the defense of multijurisdictional inquiries, including through competent authority proceedings.

Representative matters include:

- attaining a full concession by the IRS, after filing a petition and prior to the IRS' response, in *Ivory Investment Management, LP v. Commissioner*
- achieving a full victory for her client in a pair of cases involving the definition of manufacturing and machinery, one of which was argued before the Massachusetts Supreme Judicial Court, in *Veolia v. Board of Assessors of the City of Boston*
- representing multiple private equity and hedge funds in administrative disputes with the IRS regarding the application of Section 1402 to income received by a limited partner
- representing companies in administrative disputes regarding the validity of regulations implementing aspects of the Tax Cuts and Jobs Act of 2017
- achieving the complete reversal of examination assessments involving the definition of manufacturing for purposes of Section 199 and certain related party fees for services on behalf of an international retail client
- reaching a favorable settlement for a multinational energy company in an administrative dispute regarding the deductibility of related party interest

Ms. Gregor also has significant experience advising clients in the asset management industry. She has counseled private investment fund managers on forming new asset management firms and organizing and launching investment funds, and in ongoing fund investment and secondary transactions. In this capacity, she has advised on a variety of cross-border investment structures, including the formation of co-investment vehicles for private-equity backed acquisitions, the expansion of financial institutions into new jurisdictions and the tax implications of inbound investments into the United States. Ms. Gregor counsels founders of firms on the tax aspects of compensating investment professionals, estate planning and sales

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of management companies. She also represents family offices on their structure, ongoing operations and investments, often in connection with seeding new asset managers, investing in novel industries and financial products, and engaging in impact investing.

Ms. Gregor serves within a variety of leadership capacities in the tax community, including as an officer of the International Bar Association Taxes Committee; the northeast regional chair of the Women of International Fiscal Association Network; and co-chair of the joint ABA Tax Section, IBA Taxes Committee and IFA-USA Branch U.S.-Europe Tax Practice Trends Conference. She also was elected as a fellow of the American College of Tax Counsel in 2021. In addition to being repeatedly recognized by leading legal directories for her practice nationwide, Ms. Gregor was included in Lawdragon's 2024 guide of 500 Leading Global Litigators, recognizing attorneys who "specialize in international arbitration, public international litigation and global controversies and investigations," as well as in *Massachusetts Lawyers Weekly's* 2022 list of Go To Lawyers for Taxation, featuring top tax lawyers based across the commonwealth, and in the publication's 2023 Top Women of Law list, honoring those who have made a significant contribution to the legal profession and serve as role models for women in law. She also was selected as one of *Boston Magazine's* Top Lawyers in 2023 and 2022, honoring the "top law professionals in Greater Boston."

Ms. Gregor maintains an active *pro bono* practice. For several years, she assisted the Human Trafficking Legal Center in resolving clients' litigation in order to minimize the tax impact of settlement awards to human trafficking victims. She also is a co-chair of the tax working group of the Law Firm Antiracism Alliance.

Prior to joining Skadden, she served as the co-founder of the tax controversy practice at another leading law firm.