

Partner, Washington, D.C.

Tax Controversy and Litigation



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Education

J.D., Georgetown University
Law Center, 2007 (*cum laude*;
Articles Editor, *Georgetown Law Journal*)

B.S., Southern Methodist
University, 2004

Bar Admissions

District of Columbia

Maryland

U.S. Court of Federal Claims

U.S. Tax Court

U.S. Court of Appeals for the
Federal, Ninth and Tenth Circuits

Royce Tidwell represents multinational corporations, financial institutions and individuals through the full range of federal and state income tax controversy proceedings, including audits, administrative appeals and judicial proceedings. Mr. Tidwell focuses on complex tax controversies in connection with transfer pricing, financial products, foreign tax credits, economic substance and business purpose, debt-equity, cross-border withholding and a variety of partnership issues.

Mr. Tidwell has been ranked in *Chambers USA* and named a Tax Controversy Leader in the *International Tax Review's Leaders Guide*. He has guest lectured at the David A. Clarke School of Law's (UDC's) Low-Income Taxpayer Clinic on U.S. Tax Court practice and procedure. Additionally, he has represented *pro bono* clients referred by UDC before the IRS.

Representative cases include:

- **Amgen Inc.** in connection with an ongoing significant transfer pricing case concerning the licensing of complex biopharmaceutical products from the United States to Amgen's Puerto Rican subsidiary. *Amgen Inc. & Subsidiaries v. Commissioner* (U.S. Tax Court)
- **Endo International Plc.** as tax controversy counsel in connection with Skadden's role as primary restructuring counsel in Endo's ongoing Chapter 11 bankruptcy proceeding. *In re Endo Int'l, plc* (Southern District of New York)
- **Altria Group Inc.** in its ongoing dispute with the Michigan Department of Treasury regarding the constitutionality of taxing Altria's extraterritorial investment gains. *Philip Morris USA v. Department of Treasury* (Michigan Court of Claims)
- **Altria Group Inc.** in securing a complete victory in an IRS dispute related to a \$9.3 million tax refund regarding the scope of Section 162(f). *Altria Group Inc. v. United States of America* (Eastern District of Virginia)
- **Agero Holdings Inc.** in a victory in a case involving the IRS' determination of subsidiaries' status as insurance companies. IRS conceded in full. *Sirius XM Connected Vehicle Services Holdings Inc. v. Commissioner* (U.S. Tax Court)
- **Veolia Environnement SA** (France) in its dispute with the IRS regarding a \$4.6 billion worthless stock deduction. IRS conceded in full
- **Amazon.com, Inc.** in a victory in one of the largest transfer pricing cases in decades and the first involving e-commerce. *Amazon.com, Inc. v. Commissioner* (U.S. Tax Court; U.S. Court of Appeals for the Ninth Circuit)
- **Eaton Corporation** in a victory in the first case involving a court's review of an IRS decision to retroactively cancel an advance pricing agreement. *Eaton Corporation v. Commissioner* (U.S. Tax Court)
- **Athene USA Corp.** in reaching a global settlement with the IRS and DOJ of a refund case involving the IRS' disallowance of a change in method of accounting. *Athene USA Corp. v. United States* (U.S. District Court, Southern District of Iowa)

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Representative cases prior to joining Skadden include:

- **Chemtech Royalty Associates L.P.** in its dispute with the IRS involving partnership economic substance and debt-equity. *Chemtech Royalty Associates, L.P. v. United States of America* (U.S. District Court, Middle District of Louisiana; U.S. Court of Appeals, Fifth Circuit)
- **Imprimis Investors LLC** in a case involving the Tax Equity and Fiscal Responsibility Act and inconsistent positions with respect to partnership allocations. *Imprimis Investors LLC v. United States* (U.S. Court of Federal Claims)