

## C. Cabell Chinnis

### Partner

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Cabell Chinnis specializes in audits and Appeals. He has obtained speedy and favorable results by identifying key issues in the case and resolving them. He also has significant experience in advance pricing agreements, tax treaties and transfer pricing issues.

In audit, Cabell provides advice on working with the exam teams in special situations, preparing executives and other business personnel for interviews by the IRS or their experts, coordinating presentations to the exam team and resolving discovery disagreements with the exam team or Department of Justice. Cabell has successfully advised clients on how best to escalate within the IRS to senior agency personnel in order to facilitate resolution of audit issues. In Appeals, Cabell specializes in handling complex matters and expediting resolution of issues if they are more limited in scope. His cases since January 1, 2013 have involved section 482 issues in a variety of areas (services, tangible goods, transfers of intangibles), valuation disputes, R&E credit, and section 199.

Cabell also handles tax-related alternate dispute resolution, including fast-track and "limited issue" audits. In addition, he counsels tax exempt entities on a full range of matters, including their organization, operation and sponsorship. He has considerable experience in the operation of private foundations.

Cabell began his nearly 30-year career by serving as a judicial clerk at the US Supreme Court for The Hon. Louis F Powell, Jr.

Mayer Brown was recently named Tax Controversy Team of the Year for the second consecutive year in the *Legal 500* United States Awards. "Mayer Brown is 'among the best' and fields a large team...dedicated exclusively to tax controversy and transfer pricing," said *Legal 500* and its sources in the US edition. The firm is "regularly seen in the most high-profile controversy cases before the US Tax Court" and produced "yet another impressive run of work" in 2014.

### Education

- Yale Law School, JD; Managing Editor, Yale Law Journal
- Harvard University, John F. Kennedy School of Government; Kennedy Fellowship
- Princeton University, Woodrow Wilson School of Public and International Affairs, BA, magna cum laude; Phi Beta Kappa

### Admissions

- California
- District of Columbia
- US Tax Court

### News & Publications

- "*International Tax Review* lists 15 Mayer Brown and Two Tauil & Chequer partners in *Tax Controversy Leaders* guide," 9 September 2015
- "*International Tax Review* lists 17 Mayer Brown and 2 Tauil & Chequer lawyers in *Tax Controversy Leaders* guide," 17 September 2014
- "Tips For Dealing With IRS' New IDR Procedures," Law360, 25 June 2014
- "Tax court upends IRS's billion dollar buy-in valuation adjustment in veritas," Thomson Reuters/Practical US/International Tax Strategies, 15 January 2010
- "Tax Court Upends IRS's Billion Dollar Buy-in Valuation Adjustment in Veritas," Mayer Brown Legal Update, 16 December 2009

- "Proposed Cost Sharing Regulations and Xilinx Tax Court Decision," Tax Executives Institute, San Francisco Chapter, 17 October 2005
- "Highlights of the American Jobs Creation Act," Tax Executives Institute, Santa Clara Valley Chapter, February 14, 2005
- "Cost Sharing Issues," Procopio International Tax Institute, University of San Diego School of Law, 28 January 2005
- "Managing International Audits," Tax Executives Institute, Silicon Valley Chapter, 11 January 2005
- "IRS Audit, Appeals, and International Developments, Including Dispute Resolution Alternatives," High Tech Tax Institute, 9 November 2004

## Events

- TEI Silicon Valley Tax Controversy Seminar, 27 September 2016
- "Implementing Transparency: Administrative and Audit Focus — US and Foreign Perspectives, Including: IGAs, Joint Audits, Competent Authority, Transparency etc. (Action 5, 11 – 15)," Pacific Rim Tax Institute, 3 March 2016 - 4 March 2016
- Third Annual Tax Controversy Seminar, 29 September 2015
- "Mock Audit of Transfer Pricing," TEI Region VIII Conference, 16-18 June 2015
- "Latest Trends in Tax Controversy," OFII Tax Conference, 13 May 2015 - 16 May 2015
- "Current Development in IRS Audits, Appeals and Tax Litigation," Silicon Valley Tax Director's Group, 14 November 2014
- "Mock IRS Appeal on a Transfer Pricing Issue" & "IRS Appeals: How to Position your Case," TEI & University of San Diego – Tax Litigation Update, 26 September 2014
- "Mock Transfer Pricing Audit Under New IDR Enforcement Policy," 2014 Organization for International Investment (OFII) Annual Tax Conference, 4-7 May 2014
- "Recent Changes in IRS Audit and Transfer Pricing Administration," Manufacturers Alliance for Productivity and Innovation, Palo Alto, CA, 13 March 2014
- "Leading Issues in Transfer Pricing," USA Branch of the International Fiscal Association's Annual Conference, 27-28 February 2014
- "Challenges, Risks and Best Practices Under the New IDR and Summons Rules," Palo Alto Tax Controversy Roundtable, 6 February 2014
- Santa Clara Tax Executives Institute 2013 Tax Controversy Seminar – Using IRS Process To Expedite Audits, September 2013
- Tax Controversy In-House Forum (Hosted by Mayer Brown) – Discussing Tax Positions With Your External Auditor, May 2013
- Organization for International Investment 2013 Annual Tax Conference – Managing IRS Interviews and Sites Tours, May 2013
- Tax Executive Institute 2013 IRS Audits and Appeals Seminar – Managing IRS Interviews, Sites Tours, Transaction & Issue Presentations, April 2013
- Tax Controversy Seminar Series: Understanding and Countering the Government's Current Audit and Litigation Tactics - Chicago, 19 January 2010
- Annual Tax Section Meeting of California State Bar, 6 November 2004