

## **Anthony D. Cipriano**

### **Senior Attorney**

### **Morgan Lewis**

Anthony D. Cipriano counsels clients, particularly multinational high-tech companies, on tax considerations associated with domestic and cross-border mergers and acquisitions, joint ventures, internal corporate reorganizations, and related party transactions. A substantial part of Tony's practice involves post-acquisition integration, international restructuring projects, subpart F planning, § 199 manufacturing, treaty interpretation, and income characterization. He also advises clients on tax matters in controversy, with an emphasis on transfer pricing, income characterization, and withholding tax matters.

Before joining Morgan Lewis, Tony worked as tax director and in-house tax counsel at Microsoft Corporation and First Solar Inc. He was also a tax associate at two national law firms.

#### Education:

- San Diego State University, 1999, B.A., Summa Cum Laude
- University of Washington School of Law, 2002, J.D., With Honors

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