

Counsel, Palo Alto

Tax



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Education

J.D., University of California, Berkeley,
School of Law, 1999 (Book Review
Editor, *California Law Review*)

Ph.D., University of California, Berkeley,
1992 (Phi Beta Kappa)

DAAD Research Fellow, Freie
Universität, Berlin, 1990-1991

Indiana University, Bloomington
Exchange Fellow, Freie Universität,
Berlin, 1984-1985

M.A., Indiana University,
Bloomington, 1984

B.A., University of Michigan, Ann Arbor,
1982 (*magna cum laude*, high honors)

Bar Admissions

California

Languages

German (fluent)
French (conversant)

Matt Kramer advises clients on a broad range of transfer pricing planning and controversy matters, including advance pricing agreements, mutual agreement procedures under bilateral income tax treaties, business restructurings and intangibles transfers.

Prior to joining the firm, Mr. Kramer served for 11 years as team leader and special counsel in the Internal Revenue Service's APA Program, where he negotiated advance pricing agreements between multinational corporations, the IRS and foreign governments, including Japan, Canada and the U.K. While in the APA Program, Mr. Kramer completed cases on a broad range of industries and countries, with an emphasis on intangible transfers, cost sharing transactions, platform contribution transactions and high-technology companies. Mr. Kramer also was instrumental in revising APA revenue procedures and in advising the IRS on matters relating to intangibles transfers. Prior to working in the government, Mr. Kramer was an associate at the Bay Area office of an international law firm, where he focused on international tax.

Select representations include:

- Bilateral APA and MAP cases involving India, Canada, Mexico, Germany and the Netherlands;
- Unilateral APAs involving outbound transfers of intangible property;
- Audits, appeals and litigation matters relating to platform contribution transactions, and to outbound transfers of intangible property generally;
- Controlled transfers of interest in intangible property related to the medical device and pharmaceutical industries;
- Review of worldwide transfer pricing policies of a global food and consumer brands company;
- Structuring of cloud computing transactions for global online retail and reinsurance companies; and
- Analysis of intercompany pricing for restructured manufacturing operations.

Mr. Kramer has delivered presentations on several transfer pricing topics. Select presentations include:

- Transfer Pricing Year-End Update. Tax Executives Institute Year-End Update, Chicago, November 2014;
- Managing Transfer Pricing Audits. Tax Executives Institute Audit and Appeals Seminar, Crystal City, Virginia, May 2014;
- Transfer Pricing Update. Tax Executives Institute Region II Tax Forum, Atlantic City, New Jersey, June 2014;
- Managing Transfer Pricing Controversies and Alternative Dispute Resolution Programs. Tax Executive Institute, Seattle, May 2014;
- OECD BEPS Report: Summary and Analysis. Skadden International Tax, March 2013;
- Recent Developments in Transfer Pricing. Tax Executives Institute, Seattle, October 2012;
- Internal Revenue Service Cost Sharing Conference: Cost Sharing APAs. San Jose, California, March 2009;

Matthew S. Kramer

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- Taxation of Software under Regulations 1.861-18 (Advance Pricing Agreement Program, 2005); and
 - Section 482 and the Taxation of Intellectual Property (Continuing Education of the Bar, November 2004).

Mr. Kramer is an assistant adjunct professor in the LL.M. Program in Taxation at Golden Gate University in San Francisco, where he teaches an annual class on transfer pricing.

Publications

“Notice 2013-78: IRS Proposes Revisions to Competent Authority Process,” *Skadden, Arps, Slate, Meagher & Flom LLP*, January 10, 2014

“Notice 2013-79: IRS Proposes Revisions to Advance Pricing Agreement Requests,” *Skadden, Arps, Slate, Meagher & Flom LLP*, January 10, 2014