



**Michael F. Patton**  
Partner

#### EDUCATION

University of Maryland J.D.  
*with honors*  
Order of the Coif  
Georgetown University Law  
Center LL.M.  
University of Maryland B.A.

#### ADMISSIONS

California  
New York

2000 Avenue of the Stars, Suite 400 North Tower  
Los Angeles, California 90067-4704  
T: +1 310 595 3199 F: +1 310 595 3492  
mike.patton@dlapiper.com

#### SUMMARY PROFILE

**Mike Patton** is a partner in DLA Piper's Tax practice, based in Los Angeles. He focuses his practice on international transfer pricing.

Mr. Patton has assisted many multinational corporations in a variety of industries in resolving IRS or foreign tax authority transfer pricing and other tax disputes as well as in planning major cross-border transactions. He was instrumental in obtaining the world's first Advance Pricing Agreement and he has assisted clients in negotiating more than 100 APAs.

Mr. Patton was previously an attorney in the IRS Chief Counsel's Office where he had national responsibility at IRS for technical issues, regulations and litigation of cases relating to transfer pricing. Mr. Patton was editor of and a major contributor to the Treasury/IRS *Transfer Pricing White Paper*. The *White Paper* laid the theoretical ground work for the profit-based transfer pricing methods adopted by the US and the OECD.

Mr. Patton has been named one of the *Best of the Best* US transfer pricing advisors as well as one of the leading Asia Pacific tax advisors by *Euromoney* and the Legal Media Group. He is an editorial advisory board member of Tax Management, Inc. and is the author of the BNA portfolio *Treatment of Advance Pricing Agreements*.