



## Jean A. Pawlow

Partner

Washington, DC

Silicon Valley

t: +1 202 756 8297 t: +1 650 815 7558

f: +1 202 591 2800

Jean A. Pawlow represents businesses and individuals on significant tax controversy matters. She serves on the Firm's Management Committee and Finance Committee and is co-chair of the Tax Controversy Practice.

Jean has nearly three decades of experience in the field. She has handled transfer pricing issues under Code Section 482, tax advantaged transactions, tax accounting issues, insurance tax matters, the tax treatment of financial instruments, foreign tax credit and research credit issues, leveraged leases, credit card interchange and original issue discount (OID), excise taxes, reasonable compensation, estate and gift tax issues, and charitable contribution deductions. She also advises on California and District of Columbia tax controversies.

Jean has litigated cases before US district and appellate courts, as well as the US Tax Court, the US Court of Federal Claims and the US Supreme Court. She also has extensive experience with the Internal Revenue Service (IRS) alternative dispute resolution (ADR) procedures, including fast-track settlement, rapid appeals, post-appeals mediation, pre-filing agreements and compliance assurance process (CAP) audits. She frequently represents clients who are being audited by the IRS Global Wealth Industry Group.

Jean writes and speaks frequently on tax controversy matters and has appeared on CBS and CNBC. She is the contributing editor of a 2015 book on global tax controversies.

### RESULTS

- Serves as lead counsel seeking a refund of over \$400 million in federal income taxes relating to a loss incurred when a financial institution's supervisory goodwill asset became worthless as a result of a breach of contract with the government (*Citigroup, Inc. v. United States* (Fed. Cir. filed Sept. 1, 2015))
- Serves as lead counsel challenging a tax deficiency relating to cancellation of indebtedness income for the corporate owner of the IHOP and Applebee's restaurant chains (*Dine Equity, Inc. v. Commissioner* (Tax Ct. filed Nov. 20, 2014))
- Serves as co-lead counsel in a six-week Tax Court trial challenging asserted tax deficiencies of \$560 million relating to leveraged lease transactions (*John Hancock Life Ins. Co. v. Commissioner*, (141 T.C. No. 1 (2013))
- Served as lead counsel in a Tax Court case for a former US ambassador to the Bahamas; secured settlement of six years of tax deficiencies in nine months (*Blankenship v. Commissioner* (Tax Ct. Nos. 8799-08, 19383-08 and 28630-11))
- Served as lead counsel in a Tax Court case challenging reasonable compensation paid to members of a closely

held agricultural business; secured favorable settlement before trial (*DiMare, Inc. v. Commissioner* (Tax Ct. filed Oct. 18, 2013))

- Served as co-counsel in a Washington, DC, transfer pricing case; secured a complete victory on motion for summary judgment (*Siemens Corp. v. Office of Tax and Revenue*, No. 2013-OTR-00010 (Dist. of Columbia filed Apr. 11, 2013))

## RECOGNITION

- *Chambers USA* 2010 to 2016
- *The Legal 500 US* (Leading Lawyer) 2009 to 2016
- *The Best Lawyers in America*, 2012-2017, Litigation and Controversy - Tax
- *International Tax Review*, "Tax Controversy Leaders Guide" 2011 to 2015
- *International Tax Review*, "Women in Tax Leaders Guide" 2015

## COMMUNITY

- American College of Tax Counsel, Fellow
- US Court of Federal Claims Advisory Council, serves on the Tax Committee
- San Jose State University Lucas College and Graduate School of Business, member of the Tax Advisory Board

## CREDENTIALS

### Education

- Harvard Law School, JD, *cum laude*, 1988
- University of California - Berkeley, BS, with high honors, 1985

### Admissions

- California
- District of Columbia

### Courts / Agencies

- US Supreme Court
- US Court of Appeals for the Fourth Circuit
- US Court of Appeals for the Fifth Circuit
- US Court of Appeals for the Ninth Circuit

- US Court of Appeals for the District of Columbia Circuit
- US Court of Appeals for the Federal Circuit
- US Court of Federal Claims
- US Tax Court
- US District Court for the District of Columbia