



Eric D. Ryan

Of Counsel
Co-Chair, Global Transfer Pricing Practice

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Eric Ryan concentrates in international tax planning, transfer pricing, post merger integration of legal entities, and operations and tax controversy.

Eric has over 25 years of experience, both as a tax partner advisor and an internal corporate tax director, on key international tax structuring issues. His clients are primarily in the high technology industry, including software, hardware, semiconductors and life sciences companies.

Eric's experience includes advising clients in choice of location for their operations; conducting direct negotiations for tax holidays in countries such as Switzerland, Singapore and others; advising on intercompany arrangements that minimize Subpart F and similar tax issues; and advising on intercompany economic terms that seek to maximize profits in appropriate jurisdictions. He advises on the use of holding companies, the valuation of transfer of tangible and intangible property, and the establishment of cost-sharing operations. Eric is experienced in developments of advice pricing agreements (APAs) and intercompany debt and equity.

Eric is a Pro Bono Coordinator for the East Palo Alto office, and he is also a member of DLA Piper's North American Pro Bono Committee.

RELATED SERVICES

- Tax
- International Tax Counsel
- Tax Controversy and Disputes
- Transfer Pricing

RELATED SECTORS

- Healthcare

EXPERIENCE

On behalf of the Government of the United States Virgin Islands, Eric worked to obtain the favorable guidance from the US Treasury and Internal Revenue Service ultimately contained within Notice 2006-76, relating to the qualification of certain e-commerce business models for income tax exemptions in the USVI.

CREDENTIALS

Admissions

- California

Prior Experience

- Partner, Taxation, PricewaterhouseCoopers LLP (1994 – 2004)
- Director of Taxes, Apple Computer (1983 – 1994)

As tax director for Apple Computer, Inc., Eric was responsible for the worldwide tax planning, compliance and audit defense activity for this Fortune 100 company operating in more than 30 countries. He led that company's efforts to respond to the IRS at the exam, appeals and Tax Court levels. Eric was responsible for the efforts which led to the favorable Tax Court decision regarding Apple's inclusion of stock option compensation in the qualifying base for R&E credits (*Apple Computer, Inc. v. Commissioner*, 98 T.C. No. 18 (1992)). He was also the architect of the world's first APA in 1991, between the US and Australia, and later for others with Japan and Canada.

Recognitions

Eric is listed as one of the pre-eminent practitioners in the *Guide to the Worlds' Leading Transfer Pricing Advisors*, published by Euromoney. In 2006, he was recognized as one of the top tax lawyers in the Bay Area in a study published by *Bay Area Lawyer* magazine.

Education

- B.S., Accounting, Bradley University 1974
- J.D., University of California at Berkeley 1977

Courts

- United States Tax Court

Memberships

- Member of San Jose State University Masters In Tax Program Advisory Board
- American Bar Association, Taxation Section
- California Bar Association, Taxation Section
- Silicon Valley Tax Directors Group

Civic and Charitable

- Past President, Tax Executives Institute, Santa Clara Chapter
- Advisory Board, Practical US/International Tax Strategies

INSIGHTS

Eric is a frequent speaker on international tax matters for several organizations, including the California Bar Association Tax Section, the Asia Tax Executives Forum, and the Council for International Tax Education (CITE).

Publications

Tax Court invalidates cost sharing regulation on stock-based compensation. Now what?
11 AUG 2015

Following this latest landmark victory on a long-disputed issue, multinationals with CSAs and SBC need to watch this area closely and be ready to act

OECD Discussion Draft on Cost Contribution Arrangements vs. US tax rules on Cost Sharing Arrangements: key comparisons

19 MAY 2015

While many provisions of CCAs and CSAs are similar, there are pronounced differences

- "Intersport and Taxpayer-Initiated Transfer Pricing Adjustments," *Tax Management Transfer Pricing Report*, Vol. 21, No. 2, 17 May 2012

Events

Previous

Multijurisdictional tax: calls for reform

1 APR 2016

San Francisco

Global Tax Webinar: MAAL – the Australian Experience

Webinar

Corporate tax update: what every corporate counsel needs to know

6-7 OCT 2015

East Palo Alto

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- Presenter, "Tax Litigation Update," TEI Santa Clara 3rd Annual Tax Controversy Seminar, September 27, 2016
 - Panelist, "Transfer Pricing & The Arm's Length Standard versus Formulary Apportionment," UC Hastings Business Law Journal Tax Symposium, April 1, 2016
 - Speaker, "Reform for Our Broken Tax System--What and When?" The Federalist Society's Silicon Valley Lawyers Chapter, Stanford University, November 17, 2015
 - Panelists, "Cost Sharing Litigation Update: What You Should Know," Tax Executive's Institute 3rd Annual Tax Controversy Seminar, September 29, 2015
 - Presenter, "Cost Sharing and PCTs - Five Years Later," TEI Los Angeles Chapter - International Tax Seminar, Los Angeles, September 25, 2015
 - Co-Presenter, "The Altera Decision and the Immediate Impact on Multinational Companies with CSAs and SBC," TEI Los Angeles Chapter - International Tax Seminar, Los Angeles, September 25, 2015
 - Speaker, "2015 Federal Tax Reform Proposals," TEI – SJSU Tax Policy Conference: Reinvigorated Tax Reform Arrives for 2015 - What It Means for You and Your Company, Santa Clara, May 15, 2015
 - Co-Presenter, "OECD Base Erosion and Profit Shifting (BEPS) Update," ASC 740 *Accounting For Income Taxes* Foreign Tax Provisions And US International Tax Issues, Santa Clara, 3 Jun 2014
 - Speaker, "Handling IP Tax Controversies," Council for International Tax Education (CITE) Conference, San Francisco, 20 Mar 2012
 - Instructor, "Transfer Pricing," LLM Program, International Tax Center Leiden, The Netherlands, Jan 2012