Morgan Lewis

Sanford W. Stark focuses on federal tax controversy and litigation. He counsels on a range of complex domestic and international issues, including a substantial emphasis on transfer pricing. Sanford advises clients in various industries and on all aspects of the controversy process, including pre-audit, audit, appeals, Advance Pricing Agreements and Competent Authority (now APMA), and the federal trial and appellate courts. Sanford's transfer pricing experience includes significant focus on identifying and valuing intangible property, and further includes transfer pricing planning and internal restructurings.

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Sanford is a member of the Bloomberg BNA Transfer Pricing Advisory Board, and he teaches "Introduction to Transfer Pricing" as an adjunct professor in the Graduate Tax Program of Georgetown University Law Center. Sanford is the co-author of "Transfer Pricing: Litigation Strategy and Tactics", *BNA Tax Management Portfolio*, 893 T.M. (2010). Additionally, Sanford frequently speaks on transfer pricing, tax controversy, and litigation topics. He is a member of the American College of Tax Counsel.

Describing him as a "great practitioner whom peers and clients all trust and respect," and noting his "transfer pricing expertise," *Chambers USA* has named Sanford one of the country's leading tax controversy lawyers since 2007. Clients say he "takes the time to understand us and you really feel he is part of your team. He always does what's right for the client." Sanford has also been recognized as a key controversy and transfer pricing partner by *Legal 500*.

While serving as a trial attorney in the Tax Division of the US Department of Justice, Sanford litigated many tax issues in the federal courts and received the Tax Division's Outstanding Attorney Award. Previously, he clerked for Judge Peter Hill Beer, US District Court, Eastern District of Louisiana.

SELECTED REPRESENTATIONS

- *Amazon.com v. Commissioner*, U.S. Tax Court Docket No. 31197-12 — Transfer pricing: valuation of Cost Share buy-in and related CSA issues (Trial concluded December 2014)
- *GlaxoSmithKline Holdings (Americas) Inc. v. Commissioner*, U.S. Tax Court Docket Nos. 18940-08 and

18941-08 — Debt/equity, OID (full concession by IRS)

- *GlaxoSmithKline Holdings (Americas) Inc. v. Commissioner*, U.S. Tax Court Docket Nos. 5750-04 and 6959-05 — Transfer pricing: U.S. drug sales (largest tax case in U.S. history; settled 2006)
- *GlaxoSmithKline Holdings (Americas) Inc. v. Commissioner*, 117 T.C. 1 (2001) — Transfer pricing: preservation of testimony
- *kgb v. Commissioner*, Tax Court Docket No. 4667-13 (transfer pricing; Answer filed April 29, 2013)
- *The Coca-Cola Company v. Commissioner,* Tax Court Docket 31183-15; petition filed December 2015
- *U.S. Freightways Corp. v. Commissioner*, 270 F.3d 1137 (7th Cir. 2001), rev'g 113 T.C. 329 (1999) — INDOPCO, judicial deference

AWARDS AND AFFILIATIONS

Listed, *Chambers USA*, Tax Controversy (2007–2015)

Listed, *The Legal 500 United States*, Domestic Tax, Tax Controversy (2015)

Listed, *Expert Guides*, Transfer Pricing Advisors (2015)

Leading Advisor, Tax Controversy, *International Tax Review's Tax Controversy Leaders Guide* (2015)

Listed, Euromoney's Guide to the World's Leading Transfer Pricing Advisers (2013)

Vice-Chair, Transfer Pricing Committee, American Bar Association Tax Section (2016–2017)

ADMISSIONS

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

CLERKSHIPS

- Clerkship to Judge Peter Hill Beer of the US District Court for the Eastern District of Louisiana (1991 - 1992)

EDUCATION

- Duke University School of Law, 1991, Juris Doctor, with High Honors
- Yale University, 1988, Bachelor of Arts, Cum Laude

SERVICES

- Tax