



1330 Connecticut Avenue, NW
 Washington, DC 20036
 TEL: 202.429.6450
 FAX: 202.429.3902
 msilverman@steptoe.com

Areas of Practice

- International Tax
- Controversy and Transfer Pricing
- Corporate Tax Transactions
- Mergers & Acquisitions
- Legislative & Administrative, Congress & Treasury
- Government Affairs & Public Policy
- IRS Controversy & Tax Litigation
- Partnerships/LLCs/S Corporations
- Strategic Alliances/Joint Ventures
- Tax

Education

- Suffolk University Law School, J.D., 1970
- New York University School of Law LL.M., 1971
- Indiana University, B.S., 1967

Bar & Court Admissions

- District of Columbia
- New York

Mark J. Silverman

Mark J. Silverman is a partner in the Washington office of Steptoe & Johnson LLP. Mr. Silverman was named one of the top ten tax lawyers in Washington in 2005 by *Legal Times*. He is a member of The American Law Institute, Tax Advisory Group for the Study of Subchapter C of the Internal Revenue Code. He was formerly an advisor to the Committee on Ways and Means during their consideration of revisions to the corporate tax provisions of the Internal Revenue Code. He is a Fellow of the American College of Tax Counsel. Mr. Silverman was formerly a Council member of the American Bar Association, Section of Taxation and was formerly Chair of the Corporate Tax Committee. He chaired the Tax Section Task Force on Leveraged Buyouts. Mr. Silverman co-authored the *Tax Advisors Planning Series on Financially Troubled Businesses*. Mr. Silverman is currently a member of the advisory boards of *BNA Tax Management*, *Consolidated Returns Tax Report*, *M&A Tax Report*, and *Corporate Taxation* magazines. Mr. Silverman is on the Editorial Board of The American Journal of Tax Policy, and is on the Board of Trustees of the Southern Federal Tax Institute. Mr. Silverman chairs the ALI-ABA annual consolidated returns program. He was formerly Corporate Tax Editor of *The Journal of Taxation*, and a member of the advisory boards of NYU Institute on Federal Taxation. Mr. Silverman was formerly a member of the Executive Committee of the New York State Bar Association. In addition, he is an Adjunct Professor of Law at Georgetown University Law Center and was formerly attorney-advisor to Judge Samuel B. Sterrett of the United States Tax Court. Mr. Silverman is a frequent speaker on tax matters and has published numerous articles on the subject.

Planning & Transactional Practice

Mr. Silverman focuses on planning and transactional matters. He has extensive experience in structuring acquisitions, mergers, and spin-off transactions for large public corporations, as well as closely held businesses. He has authored a book on the tax consequences of financially troubled businesses and advises corporations on consolidated return issues. Mr. Silverman advises leverage buyout groups, venture capitalists and privately held commercial real estate developers with respect to various transactional matters. He is often called upon to advise the Internal Revenue Service, Treasury Department, and the staffs of the Congressional tax writing committees with respect to corporate tax issues.

Tax Policy Practice

A significant part of Mr. Silverman's practice involves the resolution of tax policy issues before Congress and the Treasury Department. These issues arise in the context of pending or proposed legislation and proposed Treasury Department regulations. Mr. Silverman is currently meeting with members of Congress and their staffs on many of the corporate tax provisions proposed by the Administration and by members of Congress (including corporate spin-offs, financial product provisions, and corporate capital gains).

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Audit & Controversy

Mr. Silverman also handles audit and controversy matters. He has extensive experience negotiating with field agents, appeals officers and district counsel in settling significant audit issues. Mr. Silverman frequently prepares technical advice requests and often meets with National Office officials with respect to audit and tax litigation matters. Recently, Mr. Silverman was successful in negotiating global tax shelter settlements with the IRS.

Noteworthy

- Listed under Tax Litigation and Controversy in *Best Lawyers in America* (2012)
- Listed under Corporate Law, Mergers & Acquisitions Law, and Tax Law in *Best Lawyers in America* (2012)
- Ranked in Band 1 for DC: Tax in *Chambers USA: America's Leading Business Lawyers* (2011)
- Ranked as a leading attorney in Nationwide: Corporate Tax in *Chambers Global: The World's Leading Lawyers for Business* (2011)
- Recommended for Domestic Tax: East Coast by *Legal 500 US* (2011)
- Recommended for International Tax by *Legal 500 US* (2011)
- Recommended for Tax Controversy by *Legal 500 US* (2011)
- Listed and distinguished as a Top 100 attorney in Washington, DC in *Super Lawyers* (2011)
- Listed among the "Best Lawyers" for tax in Washington, DC by *Washingtonian* magazine (2011)
- Listed under Corporate Tax in *Who's Who Legal* (2011)
- Listed in *Euromoney's* Expert Guide to the World's Leading Tax Advisers (2010)
- Listed in *Euromoney's* Expert Guide to the Best of the Best USA (2010)
- Named Among the "Top Ten Tax Lawyers in Washington, DC" by *Legal Times* (2005)
- Recommended for US Tax and DC Tax by *Practical Law Company*

Mark J. Silverman

- Former advisor to the ABA's Committee on Ways & Means Counsel in the Tax Section
- Chair of the ABA's Corporate Tax Committee in the Tax Section
- Advisory Board Member at the NYU Institute and BNA Tax Management
- Member of the Board of Trustees at the Southern Federal Tax Institute
- Adjunct Professor at the Georgetown University Law Center
- Chair of the ALI-ABA Consolidated Returns Program
- Advisor to the Federal Bar Association Section of Taxation Law Conference
- Co-author of Tax Advisors Planning Series on Financially Troubled Businesses
- Former attorney-advisor to Judge Samuel B. Sterrett of US Tax Court

Select Seminars & Events

"Recent Developments in Domestic and International Corporate Tax," *Tax Executives Institute*, September 27, 2011

"Current Developments in Corporate Tax," *2011 TEI Region VII Annual Conference*, June 24, 2011

PLI Seminar - Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances 2011, May 26, 2011

Mark Silverman at the 8th Annual Institute on Tax Aspects of Mergers and Acquisitions, April 28, 2011

ALI-ABA Course of Study: Corporate Taxation, March 31, 2011, *Cosponsored by the ABA Section of Taxation*

Mark Silverman at University of Southern California's 2011 Tax Institute, January 24, 2011

Selected Publications

The Section 355(d) Regulations: Narrowing the Scope of an Overly Broad Statute
2011

Mark J. Silverman

Economic Substance
New York University, 70th Institute on Taxation
New York, NY; San Francisco, CA
Fall 2011

Economic Substance
61st Annual Denver Tax Institute
Denver, CO
July 21, 2011

Legislative Developments
61st Annual Denver Tax Institute
Denver, CO
July 21, 2011

Regulations Governing Intercompany Transactions Within Consolidated Groups
2011

A New Form of Obscenity? Sorting through the Federal Circuit's "We Know It
When We See It" Ruling in *Coltec*
2011, *Practising Law Institute*

Assessing the Value of the Proposed "No Net Value" Regulations
2011

Comparison of the Intercompany Obligation Rules Under Former Treas. Reg.
§ 1.1502-13(g) (1995), Former Prop. Treas. Reg. § 1.1502-13(g) (1998), and
Treas. Reg. § 1.1502-13(g) (2008)
2011