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**Areas of Practice**

- Anti-Boycott
- Corporate Tax Transactions
- International Tax
- International Tax  
 Controversy and Transfer  
 Pricing
- IRS Controversy & Tax  
 Litigation
- Renewable & Alternative  
 Energy
- Tax

**Education**

- University of Michigan Law  
 School, J.D., *cum laude*,  
 1973
- Massachusetts Institute of  
 Technology, S.B.,  
 Economics, 1970

**Bar & Court Admissions**

- District of Columbia
- New York

**Stanley Smilack**

Mr. Smilack is of counsel in the Washington office of Steptoe & Johnson LLP and a member of the Tax group. Prior to joining the firm, he was tax counsel to Phibro Energy, Inc. and to Salomon Inc. He also practiced tax law in New York and Washington.

**International Tax**

Mr. Smilack has a diversified federal tax practice focusing primarily on international tax matters. He counsels foreign and domestic business entities in connection with transactions, tax legislative and regulatory developments, tax compliance, and controversies. Mr. Smilack frequently works on acquisition, disposition, restructuring, and financing transactions. He has detailed practical knowledge of the tax rules that apply when such transactions occur in a cross-border context.

Mr. Smilack has significant experience in counseling financial institutions with respect to the tax consequences of their US and foreign activities. He frequently advises multinational enterprises regarding the application of US anti-boycott rules. He has also structured and documented numerous investment funds, established as domestic as well as foreign entities, that invest abroad. In transfer pricing cases, he works closely with in-house personnel and professional advisors to minimize audit risks and maximize planning opportunities. Recent transfer pricing clients include multinational financial institutions and a manufacturer and distributor of branded scientific products. Mr. Smilack has worked with the tax laws of a number of countries, becoming familiar with the types of transactions that can be carried out efficiently in those countries. Mr. Smilack has substantial experience in connection with the taxation of the international transportation of passengers and goods.

**Energy**

Mr. Smilack has advised clients in connection with the availability of energy credits, production tax credits, and grants under the American Recovery and Reinvestment Act of 2009 for wind, open-loop biomass, gasification, carbon sequestration, and ocean thermal projects.

**Controversies**

Over the years, Mr. Smilack has represented a number of clients in federal and state controversies. He has regularly dealt with Internal Revenue Service examiners and appeals officers. He has also handled competent authority proceedings (government to government negotiations over the treatment of a specific taxpayer).

**Excise Taxes**

Mr. Smilack deals extensively with excise, focusing on the taxes applicable to international transportation, petroleum products, chemicals, and those that apply to international transactions. He interacts regularly with the Internal Revenue

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Service regarding the application of the excise taxes, including the validity of certain of those taxes under international agreements of the United States.

### **Selected Publications**

International Law Advisory - U.S. Department of the Treasury Publishes Statistics Regarding International Boycott Reports  
July 2, 2009

International Law Advisory - No Change in Treasury Department's List of Boycotting Countries  
October 3, 2006

International Law Advisory - Treasury Department Issues New List of Countries Participating in Arab Boycott of Israel  
July 7, 2006

IRS Issues New Tax Regulations on Domestic Reverse Hybrid Entities  
June 11, 2002

New Tax Proposals Aimed at Foreign-Owned Businesses  
June 6, 2002