



1330 Connecticut Avenue, NW  
 Washington, DC 20036  
 TEL: 202.429.6247  
 FAX: 202.429.3902  
 pwest@step toe.com

**Areas of Practice**

International Tax  
 Controversy and Transfer  
 Pricing  
 Tax  
 International Tax  
 Corporate Tax Transactions  
 IRS Controversy & Tax  
 Litigation  
 Government Affairs &  
 Public Policy  
 Legislative &  
 Administrative, Congress &  
 Treasury  
 Mergers & Acquisitions  
 Distressed Real Estate  
 Litigation & Restructuring

**Education**

Georgetown University  
 Law Center, LL.M. in  
 Taxation, 1987  
 New York Law School,  
 J.D., *cum laude*, 1984  
 Baruch Graduate School of  
 Business, 1983-84  
 State University of New  
 York at Brockport, B.S.,  
 1981  
 Center for Economic and  
 Political Studies, London  
 Semester, 1980

**Philip R. West**

Philip R. West is chair of the tax practice and a partner in the Washington office of Steptoe & Johnson LLP, where he focuses mainly on international tax issues for both domestic and foreign clients. Mr. West also serves on Steptoe's Executive Committee, as well as its Compensation, Strategic Planning, and Diversity Committees, and is a past Chairman of the firm's Nominating Committee.

With 25 years in practice, Mr. West has extensive practical experience minimizing the tax cost of international business operations and transactions. He has deep substantive knowledge of income deferral, foreign tax credit, transfer pricing, and tax treaty matters, as well as the tax aspects of mergers, acquisitions, joint ventures, and financings, investment funds, and tax minimization structures and transactions. He also devotes significant attention to helping clients favorably resolve controversies with, and obtain rulings from, the IRS, and he has been particularly active with competent authority matters and with attest auditors on FIN 48 and other financial statement issues. Mr. West also has extensive practical experience dealing with the Treasury Department and Congress on both technical matters and on issues of broad policy significance.

Mr. West served for nearly four years as the Treasury Department's International Tax Counsel, the senior international tax lawyer in the US government. In that position, he played a central role in virtually every policy, legislative, and regulatory development in the international tax area and led tax treaty negotiations, discussions, and ratification efforts involving countries throughout the world. Mr. West also played a major role in the US work at the Organization for Economic Cooperation and Development (OECD) and led official delegations there and on other missions. He has practical experience with many foreign tax systems and good relationships with foreign tax officials and private practitioners around the world. He is regularly called on to advise government officials with respect to sensitive and complex tax matters and has testified before Congress several times on international tax matters.

Earlier in his career, Mr. West litigated tax cases with the Justice Department, advised Judge Carolyn Miller Parr as a Tax Court clerk, counseled financial institutions and other clients with a Wall Street law firm, and practiced in the national office of an international accounting firm.

Mr. West is a frequent speaker and author on international and domestic tax subjects, addressing both professional and academic audiences.

**Noteworthy**

- Ranked in Band 1 for Tax: International Tax in *Chambers Global: The World's Leading Lawyers for Business* (2011)

## Philip R. West

### Bar & Court Admissions

District of Columbia

New York

US Tax Court

- Ranked for DC: Tax in *Chambers USA: America's Leading Business Lawyers* (2011)
- Listed under Tax Litigation & Controversy in *Best Lawyers in America* (2012)
- Listed under Tax Law in *Best Lawyers in America* (2012)
- Recommended for Domestic Tax: East Coast; Tax: International; and Tax Controversy by *Legal 500 US* (2011)
- Listed in Washington, DC *Super Lawyers* (2011)
- Listed under Tax in *PLC Which Lawyer? Yearbook* (2011)
- Listed under Corporate Tax in *Who's Who Legal* (2011)
- Listed in *EuroMoney's* Expert Guide to the World's Best Tax Advisors (2010)
- Listed in *International Tax Review's* "World Tax 2007," "acknowledged as the star of Steptoe & Johnson's tax practice" (2007)
- Recommended for Tax: Washington DC by *Practical Law Company*
- Listed as one of the top tax lawyers in the United States in the *Guide to the World's Leading Tax Advisers*
- Fellow, American College of Tax Counsel
- Chair of the 24th Annual Institute on Current Issues in International Taxation hosted by The George Washington University Law School and the IRS (2011)
- Recipient of US Treasury Department's Exceptional Service Award (2000)
- Vice-Chair of ABA Tax Section Foreign Lawyers Forum (2002-2010)
- Executive Committee and Chair of International Tax Committees of NYSBA (1991-1996)
- Advisor at Congressional Working Group on Int'l Tax Reform (2002)
- Member of ABA Task Force on International Tax Reform (2002-2006)
- Member of International Fiscal Association Council (2004-present)

## Philip R. West

- Member of ABA Review Committee on Government Submissions (2006-present)
- Board Member of IRS/NYU Prof. Ed. Program (2001-2004)
- Board Member of IRS/GWU Institute on Int'l Taxation (2006-2010)
- Adjunct Professor at Georgetown University Law Center (1997-1999)
- Guest Lecturer at Harvard, New York, NYU, University of Michigan, and other Law Schools (1993-1996, 2004-present)

### Select Seminars & Events

"The Future of the Foreign Tax Credit", November 11, 2011, *University of Chicago Law School 64th Annual Federal Tax Conference*

"Comparing Subpart F with the CFC Rules of Other Countries: Asia and North America", October 17, 2011, "*International Taxation and Competitiveness*," *American Tax Policy Institute*

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

"Plenary Session Subject 2: Key Practical Issues to Eliminate Double Taxation of Business", September 13, 2011, *65th Congress of the International Fiscal Association*

"OECD Developments: Efforts to Combat Tax Evasion", June 15, 2011, *Institute of International Bankers' annual Seminar on US Taxation of International Banks*

"Opening Dialogue for 2011 Tax Reform, Growth, and Competitiveness: Major Tax Trends and Developments Including Tax Reform and Competitiveness", June 6, 2011, *2011 OECD International Tax Conference: OECD-US Business Dialogue on International Tax*

### Selected Publications

Treasury, IRS Issue Propose FATCA Regulations  
February 8, 2012

Doing Business in the United States  
July 14, 2011, *Practical Law Company Cross-Border Doing Business in... Handbook*

Across the Great Divide: A Centrist Tax Reform Proposal  
February 28, 2011, *Tax Notes*

Foreign Account Tax Compliance Act ("FATCA")

**Philip R. West**

September 2010

Selected US Tax Developments  
September 2010

Legal Ease: Plain Talk on Legal Topics - Strip Search  
March 2010, *Leader's Edge*

Comparative Anti-Abuse Tax Rules and Policy: Emerging Coherence or a  
Tower of Babel?  
March 2008, *Tax Notes International*

Letter Regarding Foreign Tax Credit Arbitrage and Leveraged Foreign  
Investment  
2006