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**Areas of Practice**

Appellate & Supreme Court

IRS Controversy & Tax  
Litigation

Litigation

State & Local Tax

Tax

**Education**

Harvard Law School, LL.B.,  
1961, Editor, *Harvard Law  
Review*

University of Pennsylvania,  
B.S., Economics, 1958,  
Beta Gamma Sigma, Beta  
Alpha Psi

**Bar & Court Admissions**

District of Columbia

New York

**Matthew J. Zinn**

Matthew J. Zinn is a partner in the Washington office of Steptoe & Johnson LLP, where he is a member of the Tax group. His practice encompasses both federal income taxation and certain areas of state taxation. Among his clients have been insurance companies, oil companies, securities and commodities firms and individual taxpayers.

Mr. Zinn's practice includes the representation of clients before the Treasury Department, the Internal Revenue Service, Congress, and the courts. He has briefed and argued numerous cases in United States District Courts, the United States Tax Court, United States Courts of Appeals and the Supreme Court of the United States.

Mr. Zinn also has been engaged to issue formal opinion letters on the tax aspects of major financial transactions and on the potential tax consequences and possible imposition of penalties where clients require advance assurance before filing income tax returns. He is the author of various tax articles and a frequent speaker at tax institutes and seminars.

**Options and Commodities**

As counsel for the Chicago Board Options Exchange, Mr. Zinn obtained the IRS rulings that governed the initial tax treatment of exchange-traded put and call options. Mr. Zinn also was involved in the development of the tax rules applicable to commodities trading. Prior to the enactment of the straddle and related legislation, he assisted the futures industry in the litigation of major straddle cases.

With the explosive growth of the options markets and the increasing use of commodities futures, Congress has re-shaped the applicable tax rules and expanded those rules to include numerous transactions in which investors seek to limit risk through hedging techniques or otherwise. Mr. Zinn has advised on the tax consequences of such transactions.

Mr. Zinn graduated from the Wharton School of Finance and Commerce of the University of Pennsylvania and from the Harvard Law School where he served as an Editor of the *Harvard Law Review*. From 1969 to 1972, Mr. Zinn was the Tax Assistant to the Solicitor General of the United States, in which capacity he presented the government's tax cases to the United States Supreme Court.

**Noteworthy**

- Listed under Tax Litigation and Controversy in *Best Lawyers in America* (2012)
- Recommended for Tax Controversy by *Legal 500 US* (2011)
- Listed under Tax Law in *Best Lawyers in America* (2011)

## Matthew J. Zinn

- Listed under Tax in Washington, DC *Super Lawyers* (2011)

### Representative Matters

Detailed listing of US Supreme Court cases briefed or argued by Matthew Zinn:

- Commissioner v. Fink, 483 U.S. 89 (1987).
- United States v. Hughes Properties, Inc., 476 U.S. 593 (1986).
- Metropolitan Life Ins. Co. v. Ward, 470 U.S. 869 (1985).
- United States v. Ptasynski, 462 U.S. 74 (1983).
- Western & Southern Life Ins. Co. v. Bd. of Equalization, 451 U.S. 648 (1981).
- Commissioner v. Standard Life & Acc. Ins. Co., 433 U.S. 148 (1977).
- United States v. Byrum, 408 U.S. 125 (1972).
- Commissioner v. First Security Bank of Utah, 405 U.S. 394 (1972).
- United States v. Mississippi Chemical Corp., 405 U.S. 298 (1972).
- United States v. Generes, 405 U.S. 93 (1972).
- Commissioner v. Lincoln Savings & Loan Assn., 403 U.S. 345 (1971).
- Mackey v. United States, 401 U.S. 667 (1971).
- United States v. Freed, 401 U.S. 601 (1971).
- United States v. Maryland Savings-Share Ins. Corp., 400 U.S. 4 (1970).
- Nash v. United States, 398 U.S. 1 (1970).
- United States v. Hilton Hotels Corp., 397 U.S. 580 (1970).
- Woodward v. Commissioner, 397 U.S. 572 (1970).
- United States v. Davis, 397 U.S. 301 (1970).
- United States v. Estate of Donnelly, 397 U.S. 286 (1970).
- Estate of Leyman v. Commissioner, 383 U.S. 832 (1966)