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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* (2012)

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)
- Included in *Washington, DC Super Lawyers* (2012)
- Recommended for Domestic Tax: East Coast; Tax: International; and Tax Controversy by *Legal 500 US* (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)

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- 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

Phil West Chairs 24th Annual Institute on Current Issues in International Taxation, December 15, 2011

"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*

Selected Publications

"US Taxation of Cross-Border Enterprise Services"
May 2012, *Bulletin For International Taxation*

The Korean Position on Royalty Sourcing
April 23, 2012, *Tax Notes*

"The Past and Future of the Foreign Tax Credit"
March 2012, *TAXES: The Tax Magazine*

"Treasury, IRS Issued Proposed FATCA Regulations"
February 29, 2012, *Practical International Tax Strategies*

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Treasury, IRS Issue Proposed 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")
September 2010