



With an international geographic reach, Winston & Strawn's integrated tax practice addresses virtually all areas of tax law. Our group of 40 tax attorneys is well-versed in representing some of the largest public and privately-held corporations, exempt organizations, and large estates.

Our tax controversy attorneys provide clients with comprehensive coverage of tax dispute risks. Our extensive experience ranges from state and local to federal and international tax matters. We employ a pro-active approach that leverages litigation preparedness to maximize successful outcomes, whether through administrative resolution or at trial in all manner of litigation forums, including state, federal and appellate courts.

Our tax attorneys regularly partner with regional and international Winston practice areas to offer clients legal counsel in the areas of mergers and acquisitions, investments, and restructurings. Our insurance tax attorneys guide insurance companies through all matters affecting their business and products, including tax planning and analysis related to all issues emanating from; (re)insurance arrangements, mergers and acquisitions, capital market offerings, business restructurings, company formations, and transfer pricing and structuring of offshore insurance operations. Our team also helps clients navigate all stages of the controversy lifecycle, including audits, administrative appeals, and litigation of high-dollar value tax controversies of significant interest for insurance industry clients, at both the state and federal levels.

We have long distinguished ourselves in the tax-advantaged financing area and assist developers as well as lenders. Our tax lawyers have extensive experience helping clients with alternative energy and other Congressionally authorized tax incentive programs. We also possess significant practices in federal tax planning and state and local tax planning.

Working closely with our tax attorneys, Winston's trusts and estates attorneys provide counseling to individuals and corporate fiduciaries regarding estate and tax planning, estate and trust administration, and litigation. We also offer extensive experience in structuring and counseling charitable foundations on tax and corporate issues.

We have successfully assisted clients such as Fage International S.A., Lear Corporation, Nuveen Investments, Inc., Renaissance Technologies, Republic Services, Waste Management, and Yum! Brands. Within the energy industry, we represent EDF Renewable Energy and Invenergy, LLC. We also represent various financial institutions and banks, private equity firms, and hedge funds.

## Key Contacts

[Olga Loy](#)

[James N. Mastracchio](#)

[Susan Elizabeth Seabrook](#)

## Areas of Focus

### Mergers & Acquisitions

Winston & Strawn's transactional practice has substantial experience in structuring taxable and tax-free corporate restructurings, acquisitions and divestitures, as well as partnership and joint venture arrangements for both U.S. and foreign businesses. In addition, our tax attorneys are active in private equity and REIT transactions and often advise clients on the tax consequences related to corporate debt restructuring and other workouts.

[Learn More](#)

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### Federal Tax Planning

Winston & Strawn's tax attorneys provide a broad range of tax planning services for the businesses and transactions of our large domestic and foreign-based clients. These clients represent all major sectors of the global economy. Our work in this area includes the development and utilization of tax-advantaged financings and derivative transactions, structuring foreign investment in U.S. real estate, corporate acquisitions, dispositions, joint ventures, and reorganizations; Subpart F issues; international joint ventures and reorganizations; and REITs. We also assist many U.S.-based multinationals in connection with foreign tax credit planning, including the reduction in the effective rate of foreign tax of the foreign members of the group and the utilization of hybrid structures.

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### Financial Services

Winston & Strawn now has one of the country's leading financial tax practices. We represent major banks from Australia, Canada, France, Germany, Israel, Japan, the United Kingdom, and many other countries in connection with their operations in the United States. We represent significant domestic participants in the financial services industry, including hedge funds and private equity firms. Our team has represented financial firms at all stages of the IRS audit process, including appeals proceedings before the IRS seeking to modify or reverse audit determinations. We have obtained a number of favorable settlements and, in one case, an outright reversal of the IRS's position, enabling our clients to avoid substantial tax assessments without litigation.

[Learn More](#)

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## Tax Controversy & Criminal Tax

Our Tax Controversy lawyers advise and represent clients in every aspect of tax investigations and the tax enforcement process. This includes both civil and criminal investigations, from IRS to multi-jurisdictional examinations, alternative dispute resolution including IRS Appeals and Competent Authority, and trial court and appellate litigation in every federal court hearing a tax matter. Our team provides technical expertise and a strategic approach to resolving difficult and sensitive tax matters at the earliest stage possible. Our team has decades of experience successfully resolving domestic and international tax issues for clients and includes former government trial counsel, former government prosecutors, and technical specialists with prior Big Four experience.

[Learn More](#)

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## Related Capabilities

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Corporate Governance

Private Investment Funds

Mergers & Acquisitions

Private Equity

International Trade

Securities, M&A & Corporate Governance Litigation

Tax Controversy & Criminal Tax

Financial Services

Health Care

Insurance

## Recent Experience

FAGE International S.A. and FAGE USA Dairy Industry, Inc. Modified Dutch Auction Cash Tender Offer For \$107.5 Million of Senior Notes

Chart Industries Acquisition of Howden

Project Energy Reimagined Acquisition Corp. Closes US\$250M IPO

RLH Equity Partners and the Equityholders of ClearView Healthcare Partners Sale to GHO Capital Partners

Frontenac Co. Sale of Whitebridge Pet Brands to NXMH, a Belgium-based Family-owned Investment Firm

DistributionNow Acquires Flex Flow Business from GR Energy Services

The Care Team's Acquisition of InTeliCare Home Health and Hospice

## Resources

[Tax Impacts](#)

## Related Insights & News

#### **SPONSORSHIP**

### **Winston Sponsors Nareit's REITwise: 2024 Law, Accounting & Finance Conference**

MARCH 19, 2024

#### **ARTICLE**

### ***Chambers Global Practice Guide* "Investing In... 2024" USA - Florida Trends and Developments Chapter**

FEBRUARY 14, 2024

#### **SEMINAR/CLE**

### **Winston & Strawn Co-Hosted the Annual SBIC Fund Conference with RSM US LLP**

JANUARY 22, 2024

#### **SPEAKING ENGAGEMENT**

### **Winston & Strawn Partners Rachel Ingwer and Jeff Rubinger Speak at the 2024 International Tax Conference**

JANUARY 18, 2024

#### **SPONSORSHIP**

### **Winston Co-Hosts Annual Speed Networking Women's Event with Women's Association of Venture & Equity (WAVE)**

JANUARY 18, 2024

#### **CLIENT ALERT**

### **IRS Victory in *YA Global v. Commissioner*: A Cautionary Tale**

JANUARY 4, 2024

#### **IN THE MEDIA**

### **Jennifer Morgan Returns to Winston & Strawn in Los Angeles**

DECEMBER 5, 2023

#### **WEBINAR**

### **Winston & Strawn Partner Rachel Ingwer Presents on U.S. Tax Considerations for Korean Companies Interested in Acquiring U.S. Businesses**

DECEMBER 5, 2023

#### **PRESS RELEASE**

### **Winston & Strawn Welcomes Tax Attorney Jennifer Morgan Back to Firm's Los**

Angeles Office as Partner  
DECEMBER 4, 2023

**BLOG**

Winston & Strawn Monthly Tax Controversy Update – *October 2023*

NOVEMBER 6, 2023

**RECOGNITIONS**

Winston Merits 100 Tier-1 Rankings, Named Sports Law “Law Firm of the Year”  
in 2024 Edition of Best Law Firms®

NOVEMBER 2, 2023

**BLOG**

IRS Clarifies Federal Credit Unions May Claim Employee Retention Credit For  
2021

AUGUST 18, 2023