



## Susan Elizabeth Seabrook

Partner

Washington, DC  
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Susan is widely recognized as one of the go-to advisors for the rapidly evolving global tax controversy landscape. She represents clients in all phases of administrative tax controversy and litigation, with emphasis on cross-border and multi-jurisdictional matters, including competent authority and global information exchange. Susan partners with her clients to effectively and efficiently resolve tax disputes while being mindful of global business, regulatory and reputational concerns.

Susan's clients span a variety of rapidly evolving industries, including insurance and reinsurance, energy, and IT/government contracting. Susan helps her clients to thrive in a global tax controversy environment that poses an ever-increasing degree of difficulty and assists them in balancing appropriate risk assessment with their desired decisional velocity.

Susan advises clients at all stages of domestic and global administrative tax investigations, and provides insight into how transfer pricing and other tax matters factor into parallel (or potential) non-tax business disputes and governmental or regulatory inquiries. Susan has extensive experience leveraging creative dispute resolution strategies, and where administrative resolution is not appropriate, she has significant experience in a wide variety of litigation forums, including appellate matters.

Prior to entering private practice, Susan was a senior trial attorney for Internal Revenue Service (IRS) Chief Counsel and the national office industry counsel for the life insurance industry. As a senior trial attorney, she tried numerous cases in the United States Tax Court and served as a special assistant United States attorney. Susan gained significant hands-on experience concerning competent authority cross-border information sharing practices, and served on an IRS team conducting a simultaneous audit with the Japanese National Tax Administration. Susan's variety of government experiences provides her with unique insight into today's global audit procedures and evolving tax compliance issues.

A widely respected thought leader, Susan is a frequent speaker and panelist on IRS practice, controversy and tax litigation matters, and appears regularly before industry groups and at insurance tax conferences.

## Key Matters

- Obtained 100% Internal Revenue Service (IRS) concession for global insurance company in connection with IRS proposed adjustments to cross-border transaction exceeding US\$600M
- Obtained 65% IRS Appeals concession in worthless stock deduction disallowance of more than US\$145M in tax and penalties
- Obtained 87% IRS concession in individual's docketed US Tax Court litigation proposing approximately US\$3.5M in income tax and penalties
- Obtained 90% IRS Appeals concession in dual consolidated loss utilization disallowance exceeding US\$10M
- Represent real estate concern in connection with tax refund claims exceeding US\$13M
- Represent global insurance company in connection with IRS proposed adjustment exceeding US\$1.5B
- Advise large insurance and financial management company in connection with potential IRS challenge exceeding US\$1.6B

## Recognitions

- Named to *The Best Lawyers in America*® in the areas of tax law (2021–2024) and insurance law (2023)
  - Recognized by *The Legal 500 US* in the area of US taxes: contentious (2009–2011, 2014, 2018–2020, 2022–2023)
  - Recipient, Internal Revenue Service (IRS) Special Act Award (1994, 1995, 1996)
  - Recipient, IRS Performance Award (1997, 1999)
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# Activities

- Adjunct Professor, “Taxation of Financial Institutions,” Georgetown Law Center – LLM Program, Washington, D.C.
  - Member, Law360’s Tax Authority International Editorial Advisory Board (2022)
  - Member, American Bar Association, Section of Taxation
  - Former Chair – Insurance Companies Committee, American Bar Association, Section of Taxation
  - Member, Federal Bar Association, Section of Taxation
  - President, Insurance Tax Conference
  - Master, J. Edgar Murdock (Tax Court), American Inns of Court
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# Credentials

## EDUCATION

Susan received her J.D. from Gonzaga University and her L.L.M. in taxation from the University of Denver. Susan also holds a B.A. in history from the University of Colorado at Boulder.

## ADMISSIONS

- District of Columbia
- Arizona

# Related Insights & News

## PUBLICATIONS

- [“Taking Aim: IRS’s Compliance Campaign Makes Sports Industry Target of Enforcement Measures,”](#) Winston & Strawn Tax Impacts Blog, Co-author, April 9, 2024
- [“Winston & Strawn Monthly Tax Controversy Update – October 2023,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Nov. 6, 2023
- [“Lights, Camera, Audit: High-Income Taxpayers, Partnerships, Corporations, and Promoters Headline Recently Announced IRS Enforcement Priorities,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Oct. 26, 2023
- [“IRS Backtracks on Penalties and Seeks to Settle Case Involving Backdated Documents,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Oct. 2, 2023
- [“Tax Court Reproach of “Cut-and-Paste” Notice Another Blow to IRS Documentation Credibility,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Sept. 14, 2023
- [“IRS Announces Increased Scrutiny of High-Income Taxpayers, Partnerships, Corporations, and Promoters,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Sept. 13, 2023
- [“Bangladesh and Hong Kong Sign Income Tax Agreement,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Sept. 5, 2023
- [“Fallout from Backdated Documents Lands IRS in Hot Seat,”](#) Winston & Strawn Tax Impacts Blog, Co-author, Aug. 31, 2023

- ["IRS Clarifies Federal Credit Unions May Claim Employee Retention Credit For 2021,"](#) Winston & Strawn Tax Impacts Blog, Co-author, Aug. 18, 2023
- ["Winston & Strawn Tax Impacts Monthly Tax Controversy Update – July 2023,"](#) Winston & Strawn Tax Impacts Blog, Co-author, Aug. 7, 2023
- ["IRS Cites Progress as House Committee Hearing Seeks Solutions to Employee Retention Tax Credit Woes,"](#) Winston & Strawn Tax Impacts Blog, Co-author, July 31, 2023
- ["IRS's Strategic Operating Plan Includes Objective Targeting High-Income Taxpayers and Large Corporations and Partnerships,"](#) Winston & Strawn Tax Impacts Blog, Co-author, April 17, 2023
- ["Non-Willful, Per-Form Penalties Suffer a Bittner Fate: Supreme Court Resolves FBAR Penalty Dispute,"](#) Winston & Strawn Tax Impacts Blog, Co-author, March 2, 2023
- ["FTX Bankruptcy Tax Series: For FTX Customers Seeking Tax Losses, Details Matter,"](#) Winston & Strawn Tax Impacts Blog, Co-author, Jan. 26, 2023
- ["Biden Signs the Inflation Reduction Act of 2022 into Law,"](#) Winston & Strawn Tax Impacts Blog, Co-author, Aug. 17, 2022
- ["Senate Passes Inflation Reduction Act: Latest From the Hill,"](#) Winston & Strawn Tax Impacts Blog, Co-author, Aug. 8, 2022
- ["Deal on Senate Reconciliation Bill Announced, Major Tax Provisions Within,"](#) Winston & Strawn Tax Impacts Blog, Co-author, July 28, 2022
- ["Tax Reform in July: Key provisions of the newly announced Inflation Reduction Act of 2022,"](#) Winston & Strawn Tax Impacts Blog, Co-author, July 28, 2022
- ["SCOTUS Holds in Boechler that the 30-Day Time Limit to File a Tax Court Petition Is Not a Hard Deadline,"](#) Winston & Strawn Tax Impacts Blog, Co-author, May 2, 2022
- ["IRS Notices, Additional Actions Expected Following TIGTA Report Assessing Opportunity Zone Compliance,"](#) Winston & Strawn Tax Impacts Blog, Co-author, April 7, 2022
- ["FinCEN Amends Willful FBAR Regulations,"](#) Winston & Strawn Tax Impacts Blog, Co-author, Dec. 27, 2021
- ["Insurance Tax Update – IRS Releases Rev. Proc. 2021-54 Providing Unpaid Loss Discount Factors,"](#) Winston & Strawn Tax Impacts Blog, Co-author, Dec. 15, 2021
- ["Fifth Circuit Holds that Non-willful FBAR Penalties Apply on Per-Account Basis,"](#) Winston & Strawn Tax Impacts Blog, Co-author, Dec. 3, 2021
- ["Biden Administration's Tax Plans,"](#) Winston & Strawn Tax Impacts Blog, Co-author, Nov. 30, 2021
- ["IRS Initiative to Target Large Partnerships Takes Aim October 1,"](#) Winston & Strawn Tax Impacts Blog, Co-author, Sept. 20, 2021
- "Back To The Future: The Insurance Industry And Tax Reform," Law360, May 16, 2018
- "Tax Planning in the Age of Tax Reform: Part 3," Law360, March 16, 2018
- "Tax Planning in the Age of Tax Reform: Part 2," Law360, March 15, 2018
- "Tax Planning in the Age of Tax Reform: Part 1," Law360, March 14, 2018
- "Taxing the Digital Economy – The Unilateral Approach," *Tax Journal* (UK), March 2, 2018
- "Anti-Inversion Rule Down, But Not Out, With Texas Ruling," Law360, Oct. 17, 2017
- "Comments on Recent Practice Changes at IRS Appeals," ABA Section of Taxation, May 9, 2017
- "Chapter 184A: Insurance Tax Issues in Mergers and Acquisitions: Identifying and Preserving Value and Avoiding Subchapter L Surprises," The Corporate Tax Practice Series published by Practising Law Institute, Feb. 2017

- “Altera: Rattling the IRS’s Sense of Comfort in Its Rulemaking Process,” *Bloomberg BNA Tax Management Memorandum*, Jan. 25, 2016
- “Insurance Tax Issues in Mergers and Acquisitions: Identifying and Preserving Value and Avoiding Subchapter L Surprises,” *Bloomberg BNA Tax Management Memorandum*, Nov. 2, 2015

## **SPEAKING ENGAGEMENTS**

- “Use of AI in Tax Departments, Including Practical & Ethical Considerations,” TEI 2024 Midyear Conference, Panelist, March 20, 2024
- “AI and Us – Is the Right Question Can We Use AI or is it Should We Use AI?,” 2023 Insurance Tax Conference, Moderator, Nov. 10, 2023
- “Tax Department Roadmap for Privilege,” 2023 Insurance Tax Conference, Moderator, Nov. 9, 2023
- “Washington Update,” 2023 Insurance Tax Conference, Moderator, Nov. 9, 2023
- “Lessons Tax Litigators Wish Tax Planners Would Learn,” TEI 2023 Annual Conference, Panelist, Oct. 25, 2023
- “Foundational Insurance Tax Cases Primer,” ABA Section of Taxation’s 2023 Midyear Meeting, Feb. 10, 2023
- “Digital Transformation of the Insurance World,” Insurance Tax Conference, Nov. 11, 2022
- “Primer: IRS Practice & Procedure,” Insurance Tax Conference, Nov. 10, 2022
- “Tax Controversy Update: Coming Soon to an IRS Audit Near You!” Moderator, Insurance Tax Conference, Nov. 30, 2021
- “Tax Enforcement Update — Developments in Federal and International Tax Controversy,” TEI New England, Dec. 4, 2020
- “Be Careful What You Wish For: Developments in Life Insurance Taxation,” Insurance Tax Conference, Nov. 12, 2020
- “Exploring New Frontiers: InsurTech and the Taxation of the Global Digital Economy,” 44th Annual Insurance Tax Conference, Nov. 14, 2019
- “Introduction to Life Reinsurance,” 44th Annual Insurance Tax Conference, Nov. 14, 2019
- “The Importance of Procedure: Understanding Altera and the Significance of Transfer Pricing Litigation to Current and Future U.S. Tax Regulation,” TEI Detroit International Tax Day, April 18, 2019
- “Global Controversy Update: Significant Cross Border Controversy Matters in the US and Europe and Implications for US Multinationals,” TEI Detroit International Tax Day, April 18, 2019
- “2018 TEI Region II Tax Forum,” June 4-5, 2018
- “Tax Executives Institute (TEI) 68th Midyear Conference,” March 25-28, 2018
- “Eversheds Sutherland Year-End Tax Seminar,” Nov. 10, 2017
- “Data Security and Privacy Obligations in Transactional and Compliance Settings,” Insurance Tax Conference (ITC), Nov. 2-3, 2017
- “Captive Insurance: The Good, the Bad and the Ugly, New York University 9th Annual Tax Controversy Forum,” June 15, 2017
- “Tax Controversy Update, Federal Bar Association’s 29th Annual Insurance Tax Seminar,” June 2, 2017
- “Surviving an IRS Audit in a New Landscape, Financial Research Associates’ 8th Annual Private Investment Fund Tax Master Class,” May 24, 2017
- “Litigating Captive Insurance Cases – Industry Update on the IRS’ New Campaigns,” ABA Section of Taxation’s 2017 Spring Meeting, May 13, 2017

- “Recent Changes to IRS Appeals Procedures,” ABA Section of Taxation’s 2017 Midyear Meeting, Jan. 20, 2017
- “Electronic Evidence in the Tax Litigation Trenches,” DC Bar’s Tax Audits and Litigation Tax Series Program, Jan. 4, 2017
- “Coming Soon to an Annual Statement Near You: Principle Based Reserves,” 41st Annual ITC Conference, Nov. 10, 2016
- “Emerging Issues in Insurance Dedicated Funds,” ABA Section of Taxation and Section of Real Property, Trust & Estate Law, Trust & Estate Division 2016 Joint Fall CLE Meeting, Sept. 29, 2016
- “Overview of the Audit Process,” *Bloomberg BNA*, Feb. 23, 2016
- “Settling Cases with the IRS and Litigation Forums,” *Bloomberg BNA*, Feb. 22, 2016
- “Primer: International Tax: Selected Issues,” 40th Annual Insurance Tax Conference, Nov. 12, 2015
- “Primer: Introduction to Life Reinsurance,” 40th Annual Insurance Tax Conference, Nov. 12, 2015
- “Altera: Rattling the IRS’s Sense of Comfort in its Rule-Making Process,” *Bloomberg BNA*, US Income Tax Advisory Board, Oct. 15, 2015
- “Insurance Tax Issues in Mergers and Acquisitions: Identifying and Preserving Value and Avoiding Subchapter L Surprises,” *Bloomberg BNA*, Corporate Tax Advisory Board, July 16, 2015
- “New Change of Accounting Method Rules and Discussion of Section 807(f) Issues,” Federal Bar Association’s 28th Annual Insurance Tax Seminar, May 29, 2015
- “Tax Controversy and the Compliance Assurance Process: How to Resolve Disputes Efficiently and Effectively at IRS Appeals,” 39th Annual Insurance Tax Conference, Nov. 14, 2014
- “Primer: Introduction to Life and P&C Reinsurance Transactions,” 39th Annual Insurance Tax Conference, Nov. 11, 2014
- “Megatrends: Prognostications on Insurance Taxation,” American Bar Association, Section of Taxation May Meeting, May 9, 2014

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## BLOG

Taking Aim: IRS’s Compliance Campaign Makes Sports Industry Target of Enforcement Measures

APRIL 9, 2024

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## BLOG

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

NOVEMBER 6, 2023

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## BLOG

Lights, Camera, Audit: High-Income Taxpayers, Partnerships, Corporations, and Promoters Headline Recently Announced IRS Enforcement Priorities

OCTOBER 26, 2023

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## BLOG

IRS Backtracks on Penalties and Seeks to Settle Case Involving Backdated Documents

OCTOBER 2, 2023

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**BLOG**

Tax Court Reproach of “Cut-and-Paste” Notice Another Blow to IRS Documentation Credibility

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IRS Announces Increased Scrutiny of High-Income Taxpayers, Partnerships, Corporations, and Promoters

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Bangladesh and Hong Kong Sign Income Tax Agreement

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Fallout from Backdated Documents Lands IRS in Hot Seat

AUGUST 31, 2023

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**BLOG**

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

AUGUST 18, 2023

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**RECOGNITIONS**

Winston Attorneys Recognized in *The Best Lawyers in America*® 2024

AUGUST 17, 2023

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**BLOG**

*Winston & Strawn Tax Impacts Monthly Tax Controversy Update – July 2023*

AUGUST 7, 2023

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**BLOG**

IRS Cites Progress as House Committee Hearing Seeks Solutions to Employee Retention Tax Credit Woes

JULY 31, 2023

# Capabilities

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|---|--|-------------------------------------|--------------------|
| Tax Controversy & Criminal Tax                      | Tax                                    |                                     |                    |
| Government Investigations, Enforcement & Compliance |  | eDiscovery & Information Governance |                    |
| Insurance   | Technology, Media & Telecommunications | Health Care                         | Financial Services |