



Nicholas Netland

Associate

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Nicholas focuses his practice on tax aspects of complex transactions.

Nicholas represents multinational corporations on a wide range of inbound and outbound U.S. international tax structuring issues, including acquisition structuring, cash repatriation, and IP migration. He also has significant experience advising clients in regards to their entitlement to benefits under U.S. income tax treaties. Additionally, Nicholas represents clients in the professional services, information services, and consumer goods industries in connection with the implementation of cross-border structures.

Nicholas is also experienced in state and local tax issues. In addition to advising clients on state tax planning and compliance, he represents clients in tax controversy matters. He has completed voluntary disclosure agreements for investment management clients, performed audit defense in executive-level residency and business tax audits, and successfully argued for the abatement of numerous penalty assessments.

Prior to joining Winston & Strawn, Nicholas was a manager in the international tax consulting group of a Big 4 firm and a law clerk within the Office of the Indiana Attorney General's tax litigation section.

Key Matters

Some of the experience represented below may have been handled at a previous firm.

- Advised a global consulting firm with regards to international provisions of U.S. tax law and treaty-based return positions resulting in over US\$100M in claims for overpayment of tax
- Advised a publicly traded technology company on tax implications of available intellectual property holding company jurisdictions
- Audited Subpart F tax positions of a multinational pharmaceutical company and provided guidance regarding annual documentation
- Advised a non-U.S. multinational conglomerate on its reporting obligations and risk profile regarding the Base Erosion and Anti-Abuse Tax
- Provided audit defense support in New York State personal and business income tax audits
- Advised media and entertainment industry client on state allocation and apportionment of income from the sale of portfolio investments

Recognitions

- Milt and Judi Stewart Center on the Global Legal Profession Fellow
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Activities

- Member, American Bar Association, Section of Taxation
 - Member, New York City Bar Association
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Credentials

EDUCATION

Nicholas received his LL.M. in Taxation from New York University School of Law. He earned his J.D. from Indiana University, *cum laude*, and his M.B.A. from Sungkyunkwan University. Nicholas received his B.A. from Carleton College, *cum laude*, where he studied Political Science and International Relations.

ADMISSIONS

- New York

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
- ["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
- ["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
- ["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

BLOG

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

APRIL 9, 2024

BLOG

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

NOVEMBER 6, 2023

BLOG

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

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

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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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IRS's Strategic Operating Plan Includes Objective Targeting High-Income Taxpayers and Large Corporations and Partnerships

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FTX Bankruptcy Tax Series: For FTX Customers Seeking Tax Losses, Details Matter

JANUARY 26, 2023

Capabilities

Tax

Tax Controversy & Criminal Tax

Professional Services

Technology, Media & Telecommunications

