

BURT, STAPLES & MANER, LLP

WASHINGTON, DC | LONDON

Burt, Staples & Maner, LLP
is an international law firm with offices in
Washington, D.C., and London
specializing in every aspect of U.S. and
international taxation.

Our practice includes:

- **Tax Reporting and Withholding**
- **Collective Investment Vehicles**
- **Tax Advice and Planning**
- **Transfer Pricing**
- **Audit and Appellate Controversies**
- **Advice for Governments and Non-profit Organizations**
- **Expert Witness/Litigation Support Services**

The Firm's clients include some of the world's largest U.S. and European financial institutions and industrial companies, as well as foreign governments, non-profit organizations, and high-net worth individuals.

Our People

The Firm's lawyers bring to the practice their government and inter-governmental experience in tax policy, administration and litigation acquired at the U.S. Department of Treasury, IRS, Tax Court, U.S. Department of Justice and the Organization for Economic Cooperation and Development, as well as formal and informal work with and for tax authorities in the U.S., Europe (especially the U.K. and Ireland) and the Asia-Pacific region. Several partners have experience at large accounting firms.

Two of our partners served as Associate Chief Counsel (International) of the IRS, overseeing all regulations and litigation relating to international issues, as well as tax treaties and advance pricing agreements. Another partner co-authored the withholding and reporting regulations.

Equally important, our lawyers bring substantial practical and business experience that enables them to quickly get to the heart of clients' issues, assess risk, and offer innovative, cost-effective solutions.

Practice Areas

Tax Reporting and Withholding— Our Firm is the leading law firm advising domestic and global financial institutions (including Qualified Intermediaries (QIs)), multinational enterprises, and high net worth individuals on U.S. tax withholding and reporting issues and related issues of treaty interpretation. Several of our attorneys helped write the current IRS withholding and reporting regulations. Our work in this area has included guiding clients through IRS audits and disclosures, conducting pre-audit health checks, providing end-to-end remediation assistance, advising on withholding and reporting systems, QI audits, issuing opinions on unusual and/or complex facts, seeking IRS private letter rulings and published guidance on these issues, and providing second opinions.

Collective Investment Vehicles— We advise on the development of collective investment vehicles to ensure that investors are able to obtain favorable tax treatment under tax treaties between their home countries and the U.S.

Tax Advice and Planning– The Firm’s partners have been planning tax-efficient transactions involving U.S. and multinational acquisitions, dispositions, cross-border financings and intragroup transactions since 1969. We advise on the tax aspects of virtually all facets of our clients’ businesses, from mergers and acquisitions and complex leasing transactions to issues involving capitalization, depreciation, compensation, and complex trusts.

Transfer Pricing– Our attorneys collectively have decades of government and private-sector experience addressing transfer pricing issues of companies in the manufacturing, pharmaceutical, high-tech, financial services, and other industries.

Audit and Appellate Controversies– From its founding, the Firm has represented clients at every stage of U.S. federal and state tax examinations, from the audit through the Appeals process. Our representation ranges from advising company tax executives on how to handle audit inquiries, to presenting individual issues to the Examination and Appeals Divisions, to supervising entire audits.

Advice for Governments and Non-profit Organizations– We advise foreign governments regarding how U.S. tax law works so that they can more effectively enforce their own tax laws in those situations where there is no possibility of conflict or adverse consequences to our other clients. We also advise non-profits with respect to the unique international tax issues they face concerning grant-making, scholarships and other payments.

Expert Witness/Litigation Support Services– We help litigators understand the tax issues related to non-tax cases and provide assistance in either a testimonial or support role, including examining and preparing documents and witnesses for trial. Our attorneys’ former roles as senior IRS and Treasury lawyers lend credibility to our testimony.

Representative Clients

Barclays, Citigroup, Credit Suisse, The Depository Trust & Clearing Corp., Fifth Third Bank, Goldman Sachs, The Institute of International Bankers, Morgan Stanley, Northern Trust, Pictet & Cie., Princeton University, the Swiss Bankers Association, TD Securities, and UBS.

Affiliation with CTI

In 2007, key members of the Firm created Compliance Technologies International, LLP, the leading provider of tax withholding and reporting compliance software and outsourcing services. Together, these two organizations offer an unparalleled combination of expertise in domestic and international tax withholding and reporting issues.

CTI has a strong team of highly experienced international and domestic tax professionals, including lawyers, accountants, software engineers, and operations experts, with long-standing and solid relationships with worldwide financial institutions, multinational corporations, tax authorities and governments.

The Firm's affiliation with CTI allows us to offer clients the highest quality legal analysis combined with a practical understanding of an institution's systems, procedures and operations.

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