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Lewis J. Greenwald is a U.S. international tax partner in the Tax Department of our Boston office. Prior to joining Sullivan & Worcester, Mr. Greenwald was a partner in the International Tax Services Department in PricewaterhouseCoopers' Boston office. His practice is focused on providing international tax planning for multinational clients. Mr. Greenwald has more than 22 years of tax law experience. He has written numerous articles for various international tax journals and he is the regional vice president of the New England Region of The International Fiscal Association (IFA). He is on the Board of the National Foreign Trade Council (NFTC) and on the Board of Advisers for the *Journal of International Taxation*.

REPRESENTATIVE CLIENT WORK

- Tax efficient, multi-jurisdictional acquisitions, dispositions and reorganizations
- Migration of intellectual property to tax-favored jurisdictions
- Leveraging operations; creating double deductions
- Foreign source income generation
- Transfer pricing APAs, controversy; inter-company relationships/agreements
- Cross-border transfers for high net-worth individuals

BAR ADMISSIONS

- New York, 1995
- Massachusetts, 2003

PUBLICATIONS

- "Xilinx: Time for a Tweak to Treas. Reg. Section 1.482-1(b)(1)?," *Tax Notes International* (July 12, 2010)
- "Veritas v. Comr.: Tax Court Finds IRS's §482 Allocations To Be "Arbitrary, Capricious, and Unreasonable"," *Tax Management International Journal* (May 14, 2010)
- "The Fabulous New Substantial Contribution Test Is Made Even More

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SULLIVAN &
WORCESTER

Fabulous," *Journal of International Taxation* (December 2009)

- "Reconciling the "Irreconcilable" - 1(b)(1)-7(d)(1) Conflict; Understanding the "All Costs" Requirements to Mean "All Costs Shared by Arm's-Length Parties": *Xilinx v. Comr.* Revisited," *Tax Management Memorandum* (November 9, 2009)
- "Obama Seeks to Tax Outbound Transfers of Workforce in Place," *Journal of International Taxation* (September 2009)
- "Code Section 457A Requires Immediate Attention by Certain Sponsors of Nonqualified Deferred Compensation Arrangements," *Practical U.S./International Tax Strategies* (June 2009)
- "Through the Glass [Even More] Darkly: Revisions to the Not-So-Fabulous Branch Rule," *Journal of International Taxation* (May 2009)
- "The Remarkable Taxpayer-Friendly Evolution of the DCL Regime," *Tax Notes International* (April 14, 2009)
- "IRS Enhances Opportunity for U.S. Multinationals to Access Cash from Controlled Foreign Corporations," *Practical U.S. /International Tax Strategies* (October 2008)
- "The Fabulous New "Substantial Contribution" Test," *Journal of International Taxation* (October 2008)
- "Inversions 'Lite': Finding 'Substantial Business Activity' Under the New U.S. Regs.," *Tax Notes International* (August 7, 2006)
- "Proposed U.S. Regulations Regarding Dual Consolidated Losses," *Tax Notes International* (August 15, 2005)
- "New Final Regs. on Trigger Events for Recapture of Dual Consolidated Losses," *Journal of International Taxation* (December 22, 2003)
- "New U.S. Guidance on Tax-Free Spin-Offs," *Tax Notes International* (August 2003)
- "Final Piece to 894(c) Reg. Puzzle: Treaty Benefits for Payments by Domestic Reverse Hybrids," *Journal of International Taxation*, *894(c) Regs.* (January 15, 2003)
- "Structuring Israeli/U.S. Intercompany Relationships to Minimize (Eliminate) U.S. Taxes," *ACC Israel Newsletter* (September 2008)
- "The New U.K.-U.S. Agreement on Dual Consolidated Losses," *Tax Notes International* (November 2006)
- "Proposed Regulations Would Shut Down Guardian and Reverse Hybrid Structures," *Derivatives Financial Products Report* (October 2006)
- "Temporary Regulations Provide Rules for Allocating a Partnership's Foreign Taxes," *Journal of International Taxation* (September 2004)
- "Foreign Tax Credit Limitation Final Regs. Under Sections 864(c) and 904(d), Proposed Regs. Under Sections 902 and 904," *Journal of International Taxation* (October 2001)
- "Section 894(c) Final Regs. Simplify Treaty-Benefit Rules for Income Paid to 'Fiscally Transparent Entities'," *Journal of International Taxation* (December 2000)
- "New Section 367(e)(1) Regulations: Major Policy Shift For IRS, Planning Opportunities for Distributing Corporations," *Journal of International Taxation* (October 1999)
- "Analytical Framework for Electronic Commerce Helps to Determine Tax Implications in Multiple Jurisdictions," *Journal of High-Tech* (September/October 1998)
- "U.S. Record Companies Face Withholding Tax Problems," *Journal of International Taxation* (November 1995)

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SPEAKING ENGAGEMENTS

- "U.S./European Tax Update," Sullivan & Worcester LLP, New York (September 2009)
- Frequent lecturer for ATLAS, TEI, IFA, NFTC, etc.

AWARDS & HONORS

- *Best Lawyers in America* (2011)

PROFESSIONAL & CIVIC ACTIVITIES

- Board of Advisors, *Journal of International Taxation*
- Vice President, International Fiscal Association (New England Region)
- Board of Directors, National Foreign Trade Council

EDUCATION

- J.D., Fordham University School of Law, 1994
- M.B.A., Rutgers University Graduate School of Management, 1987
- B.A., New York University, 1980