



### Eric D. Ryan

#### Of Counsel

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#### Silicon Valley

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Eric Ryan concentrates in international tax planning, transfer pricing, post merger integration of legal entities, and operations and tax controversy.

Eric has over 30 years of experience, both as a tax partner advisor and an internal corporate tax director, on key international tax structuring issues. His clients are primarily in the high technology industry, including software, hardware, digital economy, semiconductors, and life sciences companies.

Eric's experience includes advising clients in choice of location and legal entity structures for their operations; conducting direct negotiations for tax rulings in countries such as The Netherlands, Switzerland, Singapore and others; advising on intercompany arrangements that minimize Subpart F and similar tax issues; and advising on intercompany economic terms that seek to maximize profits in appropriate jurisdictions. He advises on the use of holding companies, the valuation of transfer of tangible and intangible property, and the establishment of cost-sharing operations. Eric is experienced in developments of advice pricing agreements (APA's) and intercompany debt and equity. He is also highly experienced with various tax aspects of Stock Based Compensation.

Eric is a Pro Bono Coordinator for the East Palo Alto office, and he is also a member of DLA Piper's North American Pro Bono Committee. Eric's pro bono clients include individuals with income tax issues, tax-exempt organizations, domestic violence survivors, and guardians.

## ERFARENHET

Eric was a Tax Partner with DLA Piper for approximately 15 years before taking Of Counsel status in 2016. Many of Eric's high technology clients have sought advice on multi-jurisdictional tax consequences of setting up, maintaining, and defending tax advantaged legal entity structures and operations. For about 10 years, Eric was also Co-Chair of DLA Piper's U.S. Transfer Pricing Group.

Eric is an Adjunct Professor at San Jose State's Master of Tax Program, teaching both "Tax Considerations for High Technology Companies" and "Taxation of Mergers and Acquisitions."

Eric is also an Instructor at U.C. Berkeley's Haas School of Business, teaching "Federal Income Taxation."

## RELATERADE TJÄNSTER

- Skatt
- Internationell skatterådgivning
- Skatteprocesser och förhandsbesked
- Internprissättning

## KVALIFIKATIONER

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### Admissions

- California

### Yrkesbakgrund

- Partner, Taxation, PricewaterhouseCoopers LLP (1994 – 2004)
- Director of Taxes, Apple Computer, Inc. (1983 – 1994)

Eric is (now inactive) C.P.A. and was a Tax Partner at PwC in their San Jose, California, office. As tax director for Apple Computer, Inc., Eric was responsible for the worldwide tax planning, compliance and audit defense activity for this Fortune 100 company operating in more than 30 countries. He led that company's efforts to respond to the IRS at the exam, appeals and Tax Court levels. Eric was responsible for the efforts which led to the favorable Tax Court decision regarding Apple's inclusion of stock option compensation in the qualifying base for R&E credits (*Apple Computer, Inc. v. Commissioner*, 98 T.C. No. 18 (1992)). He was also the architect of the world's first APA in 1991, between the US and Australia, and later for others with Japan and Canada.

### Utmärkelser

Eric is often listed as one of the pre-eminent practitioners in the *Guide to the Worlds' Leading Transfer Pricing Advisors*, published by Euromoney.

### Utbildning

- B.S., Accounting, Bradley University 1974
- J.D., University of California at Berkeley 1977

### Courts

- United States Tax Court

### Medlemskap

- Member of San Jose State University Masters In Tax Program Advisory Board
- American Bar Association, Taxation Section
- California Bar Association, Taxation Section
- Ex-Silicon Valley Tax Directors Group
- San Francisco Foreign Tax Club

### Civic and Charitable

- Past President, Tax Executives Institute, Santa Clara Chapter
- Advisory Board, Practical US/International Tax Strategies

## INSIGHTS

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Eric is a frequent speaker on international tax matters for several organizations, including the California Bar Association Tax Section, the Asia Tax Executives Forum, and the Council for International Tax Education (CITE).

### Publikationer

- "Intersport and Taxpayer-Initiated Transfer Pricing Adjustments," *Tax Management Transfer Pricing Report*, Vol. 21, No. 2, 17 May 2012

## Events

- Presenter, "Tax Cuts and Jobs Act – Net Economic Impacts on Offshore Structures," Tax Executives Institute, Western Regional Conference, Phoenix, Arizona, June, 2018
- Presenter, "Tax Cuts and Jobs Act – Implications for Transfer Pricing," Tax Executives Institute, Los Angeles Chapter, April, 2018
- Panelist, "International Tax Restructurings Seminar," Tax Executives Institute, San Francisco Chapter, San Francisco, September 20, 2017
- Panelist, "Section 385 Regulations" TEI-SJSU High Tech Tax Institute, Palo Alto, November 8, 2016
- Presenter, "Tax Litigation Update," TEI Santa Clara 3rd Annual Tax Controversy Seminar, September 27, 2016
- Panelist, "Transfer Pricing & The Arm's Length Standard versus Formulary Apportionment," UC Hastings Business Law Journal Tax Symposium, April 1, 2016
- Speaker, "Reform for Our Broken Tax System--What and When?" The Federalist Society's Silicon Valley Lawyers Chapter, Stanford University, November 17, 2015
- Panelists, "Cost Sharing Litigation Update: What You Should Know," Tax Executive's Institute 3rd Annual Tax Controversy Seminar, September 29, 2015
- Presenter, "Cost Sharing and PCTs - Five Years Later," TEI Los Angeles Chapter - International Tax Seminar, Los Angeles, September 25, 2015
- Co-Presenter, "The Altera Decision and the Immediate Impact on Multinational Companies with CSAs and SBC," TEI Los Angeles Chapter - International Tax Seminar, Los Angeles, September 25, 2015
- Speaker, "2015 Federal Tax Reform Proposals," TEI – SJSU Tax Policy Conference: Reinvigorated Tax Reform Arrives for 2015 - What It Means for You and Your Company, Santa Clara, May 15, 2015
- Instructor, "U.S. Transfer Pricing," a one-day segment of the LLM Program, International Tax Center Leiden, The Netherlands, Various Years

## NEWS

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## MEDIA MENTIONS

- Featured, "Cost Sharing Regulations" Live Webinar program, August 16, 2017