



Joseph A. Myszka

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Joe Myszka helps global companies solve tax problems, with a specific focus on resolving complex tax disputes and the US federal income tax implications of cross-border operations.

Joe advises clients at all stages of federal income tax disputes, including audit preparation and management, during administrative appeals, in alternative dispute resolution forums, and before the US Tax Court. He has extensive experience in resolving disputes involving transfer pricing, subpart F and foreign tax credit issues. He also has significant experience advising clients on high-technology tax issues, structuring international operations, cross-border transactions and developing global transfer pricing strategies. Joe assists clients in the high-technology, consumer products, medical device and financial service industries, among others.

Joe writes and speaks frequently on international tax topics. He is a co-author of the "Foreign Corporations" chapter of *Federal Income Taxation of Corporations & Shareholders*, the leading treatise covering US federal income taxation of corporations and shareholders. Joe also has an active pro bono practice, assisting children with special needs, foster children, and low income taxpayers.

- Tax
- International Tax Counsel
- Tax Controversy and Disputes
- Transactional Tax Planning

- Consumer Goods, Food and Retail
- Technology

- *Nike, Inc. & Subsidiaries v. Commissioner*, T.C. Docket No. 16869-16
- *Nike, Inc. & Subsidiaries v. Commissioner*, T.C. Docket No. 10776-15
- *First Data Corp. v. Commissioner*, T.C. Docket No. 7042-09 (Petition filed 20 March 2009)
- Represented clients in all aspects of transfer pricing disputes, including pre-audit planning, during audit, before IRS Appeals, and in litigation
- Secured IRS concession on a section 41 research credit matter covering over 10 years and nearly US\$1 billion in qualified research expenditures
- Assisted a Europe-headquartered software company on structuring US and global operations
- Represented Swiss banks during internal investigation and non-prosecution agreement negotiation in connection with US Department of Justice disclosure program

- Advised US-based multinationals on restructuring their international operations to manage subpart F exposure and foreign tax credit utilization opportunities

CREDENTIALS

Admissions

- California

Recognitions

- *The Legal 500 United States*
2021 - Recommended, US Taxes: Contentious
2020 - Recommended, US Taxes: Contentious
- *International Tax Review*, Tax Controversy Leader

Education

- J.D., Santa Clara University School of Law 2008
- M.B.A., Finance, Santa Clara University 2008
- B.S., Business Administration and Accountancy, University of Nevada, Las Vegas 2003

Courts

- United States District Court for the Northern District of California
- United States Tax Court

Memberships

- Certified Public Accountant - State of California
- American Bar Association - Section on Taxation

INSIGHTS

Publications

House tax proposal: significant statutory changes include raising corporate rate, overhauling international taxation system

21 September 2021

While the Senate is likely to cut back on some of the proposals, tax increases for business and individuals are expected to be enacted by Thanksgiving.

Senators Wyden, Brown and Warner release draft legislative language on international tax proposals

7 September 2021

This is the first round of draft international tax proposals currently being considered by Congress and the Biden Administration.

- Co-author, "Tax Court Denies Taxpayer's Motion in Section 482 Case," *Taxes –The Tax Magazine*, September 2016
- Co-author, "The IRS's Transfer Pricing Audit Roadmap: A Step Towards Putting the Horse Before the Cart," *Bloomberg BNA Transfer Pricing Report*, March 2014

Events

- Co-presenter, "How Can I Win/Why Might I Lose?," New York, November 2016
- Co-presenter, "How Can I Win/Why Might I Lose?," Houston, October 2016
- Co-presenter, "Global Tax Update," Tax Executives Institute, Salt Lake City Chapter, September 2016