



### Michael F. Patton

#### Senior Counsel

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Mike Patton focuses his practice on international transfer pricing.

Mike has assisted many multinational corporations in a variety of industries in resolving IRS or foreign tax authority transfer pricing and other tax disputes, as well as in planning major cross-border transactions.

Mike was instrumental in obtaining the world's first Advance Pricing Agreement (APA) and he has assisted clients in negotiating more than 100 APAs. He has also been active in resolving disputes for clients in Examination, Appeals and Competent Authority procedures.

- Tax
- International Tax Counsel
- Transfer Pricing
- Tax Controversy and Disputes

## Admissions

- California
- New York

## Prior Experience

Mike was an attorney in the IRS Chief Counsel's Office for 15 years. He had national responsibility at IRS for technical issues, regulations and litigation of cases relating to transfer pricing. Mike was editor of and a major contributor to the Treasury/IRS *Transfer Pricing White Paper*. The *White Paper* laid the theoretical ground work for the profit-based transfer pricing methods adopted by the US and the OECD, established principles for implementing R&D cost sharing arrangements, set forth guidelines for applying US "commensurate with income" adjustments and made recommendations for transfer pricing documentation and penalty provisions that have been adopted in over 40 countries. He was the lead US Treasury negotiator in many negotiations with foreign governments and US possessions for tax information exchange agreements.

## Recognitions

Mike was recently recognized as a winner in the Transfer Pricing category by Corporate LiveWire at its Global Awards 2016. In addition, he was named International Transfer Pricing Advisor of the Year by *ACQ Magazine* at its Global Awards 2015. In addition, he has been

named one of the *Best of the Best* US transfer pricing advisors as well as one of the leading Asia Pacific tax advisors by *Euromoney* and the Legal Media Group. For many years he has been named a "Highly Recommended" tax advisor by *International Tax Review*.

## Education

- J.D., University of Maryland  
*with honors*  
Order of the Coif
- LL.M., Taxation, Georgetown University Law Center
- B.A., University of Maryland

## Courts

- Supreme Court of the United States
- United States Tax Court

## INSIGHTS

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Mike is an editorial advisory board member of Tax Management, Inc. and is the author of the BNA portfolio *Treatment of Advance Pricing Agreements*. He writes frequently for the *Tax Management International Journal*, the *Transfer Pricing Reporter* and other publications. BNA chose Mike as a featured author.

Mike was the keynote speaker at the First Kyoto International Tax Seminar, and he is a frequent lecturer at seminars and symposia on transfer pricing and other issues.

## Publications

### OECD releases draft Model Rules on Scope of Amount A under Pillar 1

5 April 2022

Comments on the draft rules are due on April 18, 2022.

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### OECD releases commentary on the Pillar Two GloBE Rules – observations on selected topics

17 March 2022

A look at six topics found in the commentary which have particular relevance for multinational companies and other stakeholders.

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### OECD publishes draft Tax Base Determination rules for Pillar 1 Amount A

22 February 2022

As part of a rolling release of draft Model Rules for Amount A of Pillar 1, on 18 February 2022, the OECD released for public comment draft Model Rules for defining the Tax Base that is the subject of the income reallocation envisioned by Amount A of Pillar 1.

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### OECD makes progress on Pillar 1 – release of draft Sourcing and Nexus Rules of Amount A

7 February 2022

Comments are due February 18, 2022.

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## OECD issues detailed rules to implement global minimum tax: a look at the 10 chapters

21 December 2021

The guidelines provide a detailed description of the rules that the jurisdictions under the Inclusive Framework are to implement in their local legislation.

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## OECD releases “BEPS” Action Plan – a sweeping international tax effort to combat base erosion and profit shifting

30 JUL 2013

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## Supply chain planning in the post-BEPS era: five questions for MNEs

22 JUL 2015

After BEPS actions are incorporated into OECD documents and local legislation, tax planning opportunities will still exist, but realizing the benefits of tax planning will require a greater emphasis on economic substance. One often-overlooked area of opportunity is tax-efficient supply chain planning.

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- Author, "Transfer pricing in the USA," *Lexology*, January 15, 2015
- IRS Revises APA Procedure: Author, "Something Old, Something New; Something Borrowed, Something Blue?" *Tax Management International Journal*, December 11, 2015

## Events

### Previous

## Key considerations in OECD Pillar Two global minimum tax model rules

5 May 2022

Webinar

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## An update for US companies on the OECD global tax deal

21 October 2021 | 12:00 - 1:00 ET

Webinar

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- Panelist, "BEPS in Action," TEI-SJSU High Tech Tax Institute, Palo Alto, November 7, 2016
- Panelist, "Base Erosion & Profit Shifting," UC Hastings Business Law Journal Tax Symposium, April 1, 2016
- Presenter, "2015 Outlook for OECD/BEPS," 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