

H. Todd Miller

Senior Counsel

Washington, D.C.

Biography

H. Todd Miller counsels clients concerning their most important tax controversy, transfer pricing, and tax planning matters. He brings to the table a tremendous amount of knowledge and practical experience in resolving tax disputes and in structuring tax-efficient transactions that satisfy his client's business objectives.

Todd has been especially successful in resolving many large tax controversies at the audit and IRS Appeals levels. He also represents clients before the IRS on ruling requests, refund claims, technical advice requests, and closing agreements. When the occasion arises, Todd also represents clients in mediation and litigation.

Todd regularly speaks on transfer pricing matters, and he counsels clients on all aspects of transfer pricing. He advises on intangible property transfers and the pricing of goods and services, and he has been quite successful in resolving transfer pricing disputes with the IRS – both at the IRS Appeals level and through competent authority procedures.

Working with the global tax team at Hogan Lovells, Todd regularly advises U.S. businesses on the most tax-efficient means of expanding their foreign operations, and foreign businesses on establishing and expanding their operations in the United States.

Todd also advises domestic and international clients concerning corporate acquisitions, dispositions, and reorganizations – including so-called Morris Trust spin-



Phone

+1 202 637 5667

Fax

+1 202 637 5910

Email

todd.miller@hoganlovells.com

Practices

Tax

Transfer Pricing

Areas of focus

Tax Audits

Tax Valuation

International Tax Planning

Education and admissions

Education

J.D., Duke University School of Law,
Order of the Coif, 1971

B.A., State University of New York at
Buffalo, Phi Beta Kappa, 1969

offs.

Todd currently serves as the Tax Matters partner at Hogan Lovells. Before joining Hogan & Hartson (now Hogan Lovells), Todd served as law clerk to the Honorable Charles R. Simpson of the United States Tax Court.

Representative experience

Convinced IRS audit team and National Office to withdraw nearly US\$1bn of proposed adjustments to the income of a financial institution.

Convinced IRS Appeals to withdraw hundreds of millions of U.S. dollars from transfer pricing adjustments proposed against a consumer products company.

Advised client concerning the proper U.S. tax treatment of over US\$1.2bn of bad debt write-offs that were taken for financial reporting purposes.

Convinced the IRS to allow our client to claim, in their entirety, approximately US\$20m of historic tax credits.

Convinced IRS Appeals to allow over US\$25m of interest deduction, with respect to hybrid debt owed by client, to its foreign parent corporation.

Represented Orbital Sciences Corporation in the first forward Morris Trust spin-off transaction involving public corporations in almost two decades.

Awards and rankings

- Tax: U.S. Taxes: Contentious, *Legal 500 US*, 2016-2019
- Tax: U.S. Taxes: Non-Contentious, *Legal 500 US*, 2016
- Tax: Tax Controversy, *Legal 500 US*, 2013-2015

Latest thinking and events

- Hogan Lovells Publications
 - Life sciences and health care horizons
- Hogan Lovells Publications
 - 10 things international groups need to know about

Memberships

Tax Section, American Bar Association

Bar admissions and qualifications

District of Columbia

U.S. tax reform *Tax Alert*

- Hogan Lovells Publications
 - Tax cut and Jobs Act would change tax treatment of False Claims Act payments *Government Contracts Alert*
- Published Works
 - The U.K. Diverted Profits Tax *Journal of Taxation*
- Published Works
 - Protective Orders in Transfer Pricing Disputes *taxanalysts*