

Partner**Offices:** New York**Tel:** +1 212 848 9855**Fax:** +1 212 824 4255**Email:** sanford.davis@withers.us.com**Education:** The Wharton School of the University of Pennsylvania, B.S. • American University Kogod School of Business, M.B.A. • American University Washington College of Law, J.D. • Georgetown University Law Center, Taxation, LL.M.**Admitted:** State of NY, 1985 • State of FL, 1996 • Registered Foreign Lawyer in the UK, 2004 • State of CT, 2006**Year joined:** 2004**Year became partner:** 2004**Overview**

As a tax partner in the firm's US and International Commercial Groups, Sandy structures cross-border M&A, capital markets, corporate finance, and joint venture transactions. He advises domestic and foreign clients including privately-held and publicly-traded companies, high-net worth investors and investment funds on a broad range of US and international tax issues. His practice is both transactional and advisory, focusing on corporate, M&A, partnership, and international taxation. He also counsels clients on tax loss utilization, debt restructuring, tax accounting, compensation, financial product, transfer pricing, foreign tax credit, CFC and PFIC, income tax treaty, international holding company, consolidated return, state income and sales tax, and federal and state tax controversy matters and advises clients on FATCA as well as foreign bank account reporting and the US Voluntary Disclosure programs. Sandy is one of three partners leading the firm's International Corporate Tax Group on a worldwide basis.

Sandy is admitted to practice in the United States Tax Court, United States Court of Appeals for the First Circuit and the United States Court of Appeals for the Federal Circuit.

Highlights

Notable Federal Appellate Court Decisions include:

The Falconwood Corp. v. U.S. (Fed. Cir. 2005) - obtained favorable decision regarding non-applicability of step transaction doctrine allowing continuation of consolidated group upon downstream merger and group use of NOL of successor post-group termination.

Ed Peters Jewelry Co. v. C & J Jewelry Co. Inc., et. al. (1st Cir. 1997) - obtained favorable decision regarding application in context of secured party sale of successor liability, breach of fiduciary duty, tortious interference and fraudulent transfer doctrines.

Publications and speaking engagements

- Co-author of "Corporate Tax Framework Unveiled by Obama Administration," Withers Bergman LLP Briefing Notes, February 2012.
- Co-author of "FATCA: The other shoe drops," Withers Bergman LLP Briefing Notes, February 2012.
- Co-author of "Voluntary Disclosure, Going Forward," Withers Bergman LLP Briefing Notes, January 2012.
- Author of "US Tax Law Changes Under FATCA Impact Non-US Financial Companies and Their Customers," British American Business Network, Vol. 2. 2011.
- Co-author of "Cross-Border Business Should Benefit From Malta's User Friendly Tax System and US-Malta Income Tax Treaty," Withers Bergman LLP Briefing Notes, August 2011.
- Presentation on "Developments in International Intellectual Property Planning," International Fiscal Association, Westchester NY/CT Chapter (Greenwich, CT), May 2011.
- Presentation on "Transactions With US Counterparties: Legal and Tax Structuring, Impact of US Regulations on Brazilian Corporations," sponsored by Siqueira Castro Avogados, Sao Paulo and Rio de Janeiro, Brazil, February 2011.
- Presentation on "Emerging Company Stock: The 12-Month Window in 2011 to Invest and Obtain Potential Zero Capital Gain Taxation," Sponsored by Landmark Venture Forum, Palm Beach, FL, February 2011.
- Author, Maryland Advanced Tax Institute, Debt Restructuring Issues, November 2010.
- Co-author of "Emerging Company Capital - 2010 Q-4 Represents a 3-month Window for Stock Investments to Qualify for Zero Capital Gains Tax Rate," Withers Bergman LLP Briefing Notes, October 2010.
- Co-author of "Small Business Jobs Act of 2010," Withers Bergman LLP Briefing Notes, October 2010.

- Co-author of "Taking Effect 2010: The Evolving Landscape of US Income Tax Treaties," Withers Bergman LLP Briefing Notes, September 2010.
- Co-author of "IRS Proposes New Tax Return Disclosure of Uncertain Tax Positions Starting 2010," Withers Bergman LLP Briefing Notes, June 2010.
- Contributor to "From Innovation to Cash Flows-Value Creation by Structuring High-Technology Alliances," Wiley Finance, Copyright 2009.
- Speaker of "Cancellation of Indebtedness Income: Mastering Latest Guidance, Capitalizing on Recent Deferral Rules to Minimize Corporate Income Tax," Strafford Publications Webinar, December 2009.
- Speaker, "Federal Tax Update," Small Business Taxation Conference, New York State Society of CPAs, November 5, 2009.
- Co-author of "Update on the 2009 U.S.-France Protocol: Potential Significant Changes in the U.S.-France Income Tax Treaty," Withers Bergman LLP Briefing Notes, October 2009.
- Author of "International Art Dealers Selling in the US-Tax Considerations," Art and Cultural Assets Newsletter, Autumn 2009.
- Co-author of "IRS Issues Favorable Guidance on Election to Defer Cancellation of Debt Income on Repurchase of Debt," Withers Bergman LLP Briefing Notes, September 2009.
- Co-author of "Ratification by the Italian Parliament of the 1999 U.S.-Italy Income Tax Treaty Paves the Way for Entry into Force," Withers Bergman LLP Briefing Notes, July 2009.
- Co-author of "The American Recovery Act of 2009: An Update on Tax Provisions, February 2009.
- Co-author of "Legislative Update: House Passes Economic Stimulus Bill," Withers Bergman LLP Briefing Notes, February 2009.
- Co-author of "Section 409A Deferred Compensation Update," Withers Bergman LLP Briefing Notes, November 2008.
- Participant in roundtable discussion "Surviving the Credit Crunch," GC New England Magazine, 2008.

On a personal note

He enjoys skiing, tennis and lap swimming.

