

# Douglas S. Stransky



## Partner

One Post Office Square  
Boston, MA 02109

T (617) 338-2437  
F (617) 338-2880  
dstransky@sandw.com

Douglas S. Stransky is a partner in the Tax Department of our Boston office and the leader of the International Tax Practice Group. Mr. Stransky concentrates his practice on international tax planning for clients in a wide range of industries with a particular emphasis on U.S.-based clients investing in foreign jurisdictions. Mr. Stransky is a former co-chair of the International Tax Committee of the Boston Bar Association, a member of the Board of Advisors for *Practical U.S./International Tax Strategies*, an author on numerous topics related to U.S. international tax, and a member of the adjunct faculty at the Boston University School of Law.

In addition, Mr. Stransky is a frequent speaker at various conferences and webinars on international tax topics for BNA, Financial Executives International, Boston Bar Association and the International Fiscal Association, including Introductory and Intermediate U.S. International Tax for Non-International Tax Professionals, Establishing International Operations, and U.S. International Tax Reporting and Compliance.

Before joining Sullivan & Worcester, Mr. Stransky was the Director of International Tax Services and a member of the National Outbound Team at PricewaterhouseCoopers LLP. Previously, he held various management positions in the hospitality industry.

### REPRESENTATIVE CLIENT WORK

- Structured numerous tax efficient multi-jurisdictional mergers, acquisitions, dispositions and reorganizations for public and private clients in the financial services, life sciences, manufacturing, private equity, technology and venture capital industries
- Designed cross-border financing strategies, including hybrid debt structures, for multiple domestic and foreign acquisitions and restructurings and assisted clients in the recapitalization of foreign operations to reduce foreign tax burdens and enhance foreign earnings repatriation efficiency

### Practices

- International Tax
- Tax
- International
- Private Investment Funds & Institutional Investors
- Mergers & Acquisitions

### Industries

- Financial Services
- Life Sciences
- Manufacturing
- Sports
- Technology

### Bar & Court Admissions

- Massachusetts
- U.S. District Court, District of Massachusetts
- U.S. Tax Court

### Education

- LL.M., Taxation, University of Miami School of Law
- J.D., *cum laude*, University of Miami School of Law; Projects Editor, *Miami Law Review*
- B.A., *cum laude*, Harvard University

### Languages

- Spanish

### Awards & Honors

- *Chambers USA*, Ranked in Tax (Massachusetts) (2017)
- *The Legal 500 U.S.* (2014-2017)
- *Best Lawyers in America* (2011-2018)
- Massachusetts *Super Lawyers* (2013, 2016)
- Tax Controversy Leaders' Guide, *International Tax Review* (2011-2014, 2016)



- Advised clients on capital loss planning, foreign tax credit utilization, foreign holding company structures, treasury and cash flow management, transfer pricing and migration of intellectual property to tax-favored jurisdictions
- Led a worldwide team of attorneys and other advisors to restructure foreign operations in 20 countries for a \$2 billion public manufacturing company
- Served as lead counsel for a 10 country reorganization of a public manufacturing company
- Advised U.S. and non-U.S. clients on structuring cross-border real estate investments ranging from \$10 million to \$600 million
- Represented public and private clients in matters before the U.S. Internal Revenue Service, including controversies, voluntary disclosures related to offshore activities and private letter rulings
- Counseled nonresident families on pre-immigration U.S. tax and estate planning matters

## NEWS & PUBLICATIONS

- Transatlantic ties smoulder as Ireland set to collect €15 billion from Apple *TP Week*, Quoted (July 24, 2017)
- Tax professionals weigh in on OECD's PE and profit splits drafts *TP Week*, Quoted (June 27, 2017)
- Multinationals await implementation of global tax realignment *fDi Intelligence*, Quoted (June 15, 2017)
- Sullivan & Worcester Ranked in the 2017 Edition of *The Legal 500 United States S&W Press Release* (May 31, 2017)
- Sullivan & Worcester Ranked in the 2017 Edition of *Chambers USA S&W Press Release* (May 26, 2017)
- Trump Proposes 15 Percent Corporate Tax Rate, Territorial Tax System *Multinational Tax & Transfer Pricing News* (April 26, 2017)
- Sullivan & Worcester Represents Challenge Esports GmbH in Multiple Deals (March 9, 2017)
- Apple Challenges European Commission's Arm's-Length Test *International Tax Review*, Quoted (February 24, 2017)
- President Trump: A new era of taxation *International Tax Review*, Quoted (January 19, 2017)
- Snap to Pay Tax in U.K., but Denies Choosing London for Headquarters *Worldwide Tax Daily*, Quoted (January 12, 2017)
- Sullivan & Worcester Receives Award for Cross-Border Deal of the Year from *The M&A Advisor The M&A Advisor* (November 14, 2016)
- *International Tax Review's* Tax Controversy Leaders 2016 Recognizes S&W Tax Partners *International Tax Review* (October 3, 2016)
- US Presidential debate: More questions than answers *International Tax Review*, Quoted (September 27, 2016)
- Ireland Ordered to Recover €13 Billion in State Aid From Apple *Tax Notes Today* and *Worldwide Tax Daily* (August 31, 2016)
- Trump Corporate Tax Plan Could Be a Boon for Advisory Firms *Investment News*, Quoted (August 18, 2016)
- Sullivan & Worcester Ranked in the 2016 Edition of *The Legal 500 United States S&W Press Release* (June 15, 2016)
- Inversion Rules Avoid Root Cause of Problem *Law360.com* (May 3, 2016)

- "Rising Star," Massachusetts *Super Lawyers* (2009-2012)

## Professional & Civic Activities

- Lecturer in Law, Boston University School of Law, Graduate Tax Program
- Co-Chair, International Tax Committee, Boston Bar Association, 2009-2011
- Tax Section Steering Committee, Boston Bar Association
- Advisory Board, *Practical U.S./International Tax Strategies*
- International Fiscal Association
- Taxation and International Law Sections, American Bar Association
- Pro Bono Panel, Children's Law Center of Massachusetts

- Signet Jewelers: A Closer Look at Signet's Exposure to IRS Enforcement of Earnings Stripping; Tax Experts See Risk of Deficiency Notice for Signet in Potential Audit *The Capitol Forum*, Quoted (May 3, 2016)
- What the U.S. presidential hopefuls are saying about tax reform *International Tax Review*, Quoted (April 27, 2016)
- It's U.S. Corporate Tax Policy, Stupid! *CFO.com* (April 7, 2016)
- New Treasury rules on inversions crash deal with Pfizer and Allergan *examiner.com*, Quoted (April 6, 2016)
- Ironing out the kinks *Trade & Forfeiting Review* (March 18, 2016)
- Opinion: Corporate Tax Reform in 2016? *Corporate Counsel Newsletter* (November 12, 2015)
- Reform of the U.S. tax code still needed for the nation's economy *examiner.com*, Quoted (November 1, 2015)
- Post-Anson Guidance Needed on U.K. Treatment of U.S. LLCs *Worldwide Tax Daily*, Quoted (July 24, 2015)
- Obama's Proposals For Corporate Tax Reform Are A Bust *Forbes* (July 17, 2015)
- Sullivan & Worcester Ranked in the 2015 Edition of *The Legal 500 United States S&W Press Release* (June 3, 2015)
- Practitioners Highlight International Tax Changes in U.S. and Europe *Worldwide Tax Daily*, Quoted (June 1, 2015)
- Amazon Changes EU Structure to Book Profits in Local Countries *Worldwide Tax Daily*, Quoted (May 27, 2015)
- Breaking the Corporate Tax Reform Logjam *The Hill's Congress Blog* (February 18, 2015)
- AbbVie's Reversal Reflects Uncertainty Over Future Inversion Rules *Tax Notes Today, Worldwide Tax Daily*, Quoted (October 17, 2014)
- Instead of Complaining About Inversions, Obama Should Work on Corporate Tax Reform *Forbes* (October 14, 2014)
- Schumer Draft Could Affect Companies That Inverted 20 Years Ago *Tax Notes Today, Worldwide Tax Daily*, Quoted (September 9, 2014)
- International Tax Review's Tax Controversy Leaders 2014 Recognizes S&W Tax Partners *International Tax Review* (September 2014)
- Burger King to Buy Tim Hortons and Invert, Denies Tax Motivation *Tax Notes Today, Worldwide Tax Daily*, Quoted (August 27, 2014)
- IRS Seeks to Domesticate Delphi Through Adjustment Notice *Tax Notes Today, Worldwide Tax Daily*, Quoted (July 17, 2014)
- Sullivan & Worcester Ranked in the 2014 Edition of *The Legal 500 United States S&W Press Release* (June 27, 2014)
- Carryover of Tax Attributes in Certain Corporate Asset Transfers (IRC § 381) *Thomson Reuters Checkpoint Catalyst* (2014)
- Taxing Trade *Trade & Forfeiting Review* (May 2, 2014)
- Permanent Solution to Temporary Tax Extensions *The Hill's Congress Blog* (April 28, 2014)
- FATCA Gains Cooperation – Grudgingly *Global Tax Weekly* (March 27, 2014)
- Drifting Away: International Tax Revenue Lost in the E-Commerce Cloud *International Tax Review* (October 29, 2013)
- Don't Forget Small Business in Tax Reform *CFO.com* (September 26, 2013)
- Protecting Measurement and Analysis of Uncertain Tax Positions from the IRS *International Tax Review*, Quoted (June 20, 2013)
- U.S. Tax Reform: Modern Tax Rules Needed for Modern Age of Business *International Tax Review* (June 18, 2013)
- Uncertainty Persists on Grandfathered Obligations Under FATCA, U.S. Practitioner Says *Worldwide Tax Daily*, Quoted (May 23, 2013)
- Obama Budget Includes Reciprocal U.S. FATCA Information *Worldwide Tax Daily*, Quoted (April 11, 2013)
- Washington Still Not Serious About Corporate Tax Reform *The Washington Times* (March 19, 2013)

- Tax Bill for U.S. Gridlock? \$3,500 Per Household *The Boston Globe*, Quoted (November 8, 2012)
- The Election's Effect on Massachusetts Business Sectors *The Boston Globe*, Quoted (November 8, 2012)
- Who Will Really be Snared by FATCA? *Investment Week* (August 20, 2012)
- The Fundamental Principles of Income Attribution are Not Unmoored by Section 865(e)(2) *Tax Notes International* (June 11, 2012)
- Nonfinancial Institutions May Be Unaware of FATCA Obligations, Practitioner Says *Worldwide Tax Daily*, Quoted (May 17, 2012)
- How to Win a US Tax Dispute *International Tax Review*, Quoted (May 3, 2012)
- Administration Adds New International Revenue Raisers to Green Book Proposals *Journal of International Taxation*, Quoted (April 2012)
- Branch Rule Final Regs. Tweak the 'Demonstrably' Greater Contribution and Grouping Rules *Journal of International Taxation* (April 1, 2012)
- Analysis of FATCA Proposed Regulations *Practical International Tax Strategies* (March 31, 2012)
- U.S. Senator's Proposed Cut Loopholes Act Contains Familiar International Provisions *Worldwide Tax Daily*, Quoted (February 14, 2012)
- The Challenges of Cutting the U.S. Corporate Tax Rate *International Tax Review* (November 21, 2011)
- Practitioners Disappointed by Obama's International Tax Reform Proposals *Worldwide Tax Daily*, Quoted (September 21, 2011)
- New Tax Haven Legislation has Implications for FATCA *International Tax Review*, Quoted (July 27, 2011)
- Beyond Repatriation, Reform is Needed *Boston Business Journal* (July 22, 2011)
- Whistleblowers May Take Caution From Tax Court Ruling *Tax Disputes Week*, Quoted (July 13, 2011)
- Administration Recycles International Tax Proposals In FY2012 Budget *Journal of International Taxation*, Quoted (May 31, 2011)
- Practitioner Describes Pervasive Reach of FATCA *Worldwide Tax Daily*, Quoted (May 23, 2011)
- IRS Entices Employees to Disclose Sensitive Information *International Tax Review*, Quoted (April 1, 2011)
- IRS Makes Enron Whistleblower a Millionaire *Tax Disputes Week*, Quoted (March 31, 2011)
- Obama Budget Contains Familiar International Revenue Raisers *Worldwide Tax Daily*, Quoted (February 15, 2011)
- An International Corporate Tax Agenda for the New Congress *Financial Executive Magazine* (January 2011)
- Questions of Disclosure and Privilege Flare Up Again in US Court *Tax Disputes Week*, Quoted (January 25, 2011)
- IRS Releases FTC Splitter Guidance *Worldwide Tax Daily*, Quoted (December 7, 2010)
- Douglas Stransky Interviewed on WGBH with Emily Rooney "Greater Boston" on WGBH (October 6, 2010)
- Regs on Uncertain Tax Positions Clarified *Treasury & Risk*, Quoted (October 4, 2010)
- IRS, Treasury Provide Welcome Guidance on Check-the-Box Rules *Worldwide Tax Daily*, Quoted (September 8, 2010)
- Supreme Court Will Not Review First Circuit's *Textron* Decision *Journal of International Taxation*, Quoted (August 2010)
- A Guide to the New Foreign Tax Credit Rules and Other Revenue Raisers *Worldwide Tax Daily*, Quoted (August 19, 2010)
- Tax Window Stays Open *Treasury & Risk*, Quoted (August 2, 2010)
- Douglas S. Stransky Quoted in Articles Discussing the Supreme Court's Denial of *Textron's* Petition *Tax Notes Today*, *Worldwide Tax Daily*, *Federal Taxes Weekly*, *Reuters*, *International Tax Review*, Quoted (May 2010)
- Legislative Summary of Extenders Legislation Unveiled with Significant International Revenue Raisers *International Taxes Weekly*, Quoted (May 24, 2010)
- Practitioners Discuss FATCA Provision Expanding Statute of Limitations *Worldwide Tax Daily*, Quoted (May 20, 2010)

- The Good, the Bad, and the Uncertain: An Examination of the International Tax Proposals from the Obama Administration, the HIRE Act, and the Tax Extenders Bill *Practical International Tax Strategies* (May 2010)
- Squeezing Foreign Firms *Boston Business Journal* (May 7, 2010)
- IRS International Enforcement Extends to Cases of No Tax, Practitioner Cautions *Daily Tax Report*, Quoted (April 29, 2010)
- Obama's Budget Drops Check-the-Box Repeal, Adds International Provisions *Worldwide Tax Daily*, Quoted (February 2, 2010)
- All Tied Up *INSIGHT Magazine*, Quoted (February 2010)
- Textron Wants Supreme Court's View on Work Product Privilege *International Tax Review*, Quoted (January 2010)
- Textron, Inc. Petitions Supreme Court to Review the First Circuit's Evisceration of the Work Product Privilege *Practical U.S./Domestic Tax Strategies* (December 2009)
- The Fabulous New Substantial Contribution Test Is Made Even More Fabulous *Journal of International Taxation* (December 2009)
- The Future for Tax Services: Why Regulation Threatens Non-Audit Work *International Tax Review*, Quoted (November 2009)
- Joint Committee Produces Report on Obama Budget Proposals *International Tax Review*, Quoted (October 2009)
- Obama Seeks to Tax Outbound Transfers of Workforce in Place *Journal of International Taxation* (September 2009)
- Attorneys Predicting 'Upheaval' in Wake of Work-Product Ruling *Massachusetts Lawyers Weekly*, Quoted (August 24, 2009)
- *United States v. Textron, Inc.*: The First Circuit *En Banc* Eviscerates the Work Product Doctrine and Creates a New 'Prepared For' Test *Practical U.S./Domestic Tax Strategies* (July 2009)
- Getting Personal: New K-1 Deadline Will Mean Time Crunch *Dow Jones Newswires*, Quoted (June 17, 2009)
- Getting Personal: A Tax Break for Unsold GM Shares *Dow Jones Newswires*, Quoted (June 5, 2009)
- Getting Personal: Stressing Over Offshore Tax Filing *Dow Jones Newswires*, Quoted (June 3, 2009)
- Code Section 457A Requires Immediate Attention by Certain Sponsors of Nonqualified Deferred Compensation Arrangements *Practical U.S./International Tax Strategies* (June 2009)
- Obama Proposals Could Have Drastic Impact on Leveraged Companies, Practitioner Says *Daily Tax Report*, Quoted (May 21, 2009)
- Getting Personal: Obama Goes After Secret Offshore Accounts *Dow Jones Newswires*, Quoted (May 5, 2009)
- Obama's Corporate Tax Proposal Panned by Advocacy Group *Investment News*, Quoted (May 5, 2009)
- Obama Unveils International Tax Reforms *International Tax Review*, Quoted (May 2009)
- Rhetoric Surrounding Obama's International Tax Proposals Detracts From Real Debate, Practitioner Says *Worldwide Tax Daily* (May 1, 2009)
- Through the Glass [Even More] Darkly: Revisions to the Not-So-Fabulous Branch Rule *Journal of International Taxation* (May 2009)
- An International Tax Wish List for the New President *Boston Business Journal* (March 13, 2009)
- First Circuit Vacates *Textron* Work-Product Privilege Ruling and Grants Petition for Rehearing *En Banc* *Practical U.S./Domestic Tax Strategies* (March 2009)
- Obama Sets Out to Transform Tax System *International Tax Review* (February 2009)
- *United States v. Textron, Inc.*: A Hollow Taxpayer Victory for Privilege in the First Circuit *Practical U.S./Domestic Tax Strategies* (January 2009)
- Converting a Disregarded Foreign Entity to a Corporation: More than Just Checking the Box *Practical U.S./International Tax Strategies* (October 2008)

## SEMINARS & PRESENTATIONS

- 10th Annual Worldwide Tax Update  
Sullivan & Worcester Conference Center, Boston, MA (May 16, 2017)

- U.S. Tax Reform is Coming  
Amcham Finland Offices, Helsinki, Finland (March 30, 2017)
- 2017 North American Annual Tax Conference  
Cabo San Lucas, Mexico (January 3, 2017)
- 9th Annual Worldwide Tax Update  
Sullivan & Worcester Conference Center, Boston, MA (May 17, 2016)
- The 8th Annual Worldwide Tax Update  
Sullivan & Worcester Conference Center (May 19, 2015)
- Key Issues in International Taxation  
Checkpoint Learning, Virtual Conference (October 28, 2014)
- Gearing Up for FATCA and Dodd-Frank: Next Steps for Trade Finance  
City of London Club, 19 Old Broad Street, London, UK (February 25, 2014)
- 52nd Annual Tax Institute  
Western New England University (November 13, 2013)
- Oulu Harvest Program  
Sullivan & Worcester Conference Center (June 3, 2013)
- Doing Business in Canada: Key Considerations for U.S. Lawyers  
Boston Bar Association, Boston, MA (October 19, 2011)
- Entering U.S. Market: 10 Most Important Tax and Legal Issues  
Oulu, Finland (October 4, 2011)
- American and Canadian Immigration Business and Investor Visa Options and Tax Considerations  
Sullivan & Worcester Conference Center, Boston, MA (March 24, 2011)
- New England Region Spring Conference  
International Fiscal Association (April 16, 2010)
- Cross-Border Acquisitions and Sale of Real Estate  
Sullivan & Worcester, New York, NY (February 3, 2010)
- 48th Annual Tax Institute  
Western New England College, School of Business (November 18, 2009)
- Dramatic Transformations in Corporate Tax Law and the Financial Statement Implications to Your Company  
Sullivan & Worcester Conference Center (January 13, 2009)