



James E. Brown

Partner

1717 K Street, NW
Suite 600
Washington, DC 20006-5343
T: 202.662.3418
F: 202.393.7601
jbrown@ipbtax.com

PRACTICE AREAS

Tax

Arbitration & Litigation Support
International Tax
Tax Accounting
Tax Controversies
IRS Audit Defense
IRS Appeals Proceedings
Tax Litigation
Tax Planning & Advisory Services
ERISA Litigation

EDUCATION

Harvard Law School, 2003, J.D.
University of St. Andrews, 2000, M.A.,
First Class Honours,
Mathematics-Philosophy

BAR AND COURT ADMISSIONS

District of Columbia (2005)
Massachusetts (inactive) (2004)
U.S. Tax Court
U.S. Court of Federal Claims
U.S. District Court for the District of
Columbia
U.S. Courts of Appeals for the Sixth
and Eleventh Circuits
U.S. Supreme Court

Jamie advises and advocates for a wide range of clients, from individuals to multinational corporations, in contexts from tax planning to tax litigation.

Jamie's representations have involved the taxation of financial instruments, the timing of income and deductions, international issues, deductions for worthless investments, the tax treatment of litigation settlements, the substance-over-form and economic substance doctrines, civil tax penalties, and other areas of tax law. One client for whom Jamie obtained a favorable result credited his "depth of knowledge, strategic approach, writing skills, analytical skills, creativity, and sense of client service." Jamie combines tax technical acumen with fact development and negotiation skills gained as a government litigator.

From 2006 to 2013, Jamie was a trial attorney with the Tax Division of the U.S. Department of Justice, where he was lead counsel for the government in over 100 civil tax cases, and he received two Outstanding Attorney awards. Jamie has served as Chair of the D.C. Bar Tax Audits and Litigation Committee and has been named to The Best Lawyers in America for Tax Law.

REPRESENTATIVE MATTERS

- Provided tax advice and tax opinions with respect to Fortune 500 company's settlement of tort claims.



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- Advised Fortune 500 corporation on U.S. tax treatment of renewable energy certificates, virtual power purchase agreements, and infeasible right of use agreements.
- Co-authored comment letters to Treasury Department regarding capitalization of expenses of contract researchers, and foreign tax credit regulations.
- Represented manufacturing company in Court of Federal Claims litigation. Case settled.
- Represented insurance marketing company in Tax Court worker classification (employee/independent contractor) litigation in which IRS proposed to assess \$3.6 million in additional payroll taxes. IRS conceded in response to motion for summary judgment.
- Represented private equity fund in TEFRA partnership audit contesting \$11 million in bad debt deductions. IRS made no adjustments.
- Co-counsel in Tax Court trial involving economics of publishing industry.
- Drafted Tax Court petition contesting alleged \$3.8 million deficiency based on IRS's finding that merger did not qualify as tax-free reorganization, and therefore surviving entity did not succeed to net operating losses of over \$33 million. IRS conceded in answer to petition.
- Co-authored taxpayers' successful briefs in *Wright v. Comm'r*, 809 F.3d 877 (6th Cir. 2016). Court of Appeals held that under plain meaning of Internal Revenue Code, mark-to-market tax accounting applies to over-the-counter options on major foreign currencies.

MEMBERSHIPS & AFFILIATIONS

D.C. Bar, Taxation Community: Committee on Tax Audits and Litigation, Chair (2016-2018); Steering Committee member (2017-2020); Community Outreach Coordinator (2017-2022)

American Bar Association, Section of Taxation, Member Federal Bar Association, Section on Taxation, Member

SPEECHES & PRESENTATIONS

- "Confidentiality of Sensitive Tax Communications," Tax Executives Institute, Carolinas Chapter meeting, May 2, 2024.
- "Corporate AMT - Introduction and Hot Topics," Tax Executives Institute, 77th Annual Conference, October 24, 2022.
- "Managing Complex IRS Audits of Midsize Business Taxpayers," CPAacademy.org, March 11, 2020.
- "The Attorney-Client Privilege and Related Considerations in M&A Transactions," Tax Executives Institute, Mergers & Acquisitions Seminar, November 19, 2019.



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- "Planning an Effective Audit Management Strategy," Tax Executives Institute, Audits & Appeals Seminar, May 20, 2019.

NEWS

- March 5, 2026
IPB Recognized in Best Law Firms 2026
- March 5, 2026
Twenty-One IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2026 Editions
- May 30, 2025
Thirteen IPB Attorneys Included in Super Lawyers 2025
- November 7, 2024
IPB Recognized in Best Law Firms 2025
- August 15, 2024
Twenty-Two IPB Attorneys Recognized in Best Lawyers in America and Ones to Watch 2025 Editions
- May 17, 2024
"The State of the Non-Disavowal Principle after *Complex Media*"
Tax Notes Federal

PUBLICATIONS

- "The State of the Non-Disavowal Principle After *Complex Media*," Tax Notes (May 13, 2024)
- "Guide to Civil and Criminal Tax Penalties," Lexis Practice Advisor (August 2018)
- "Tax Court Litigation: Basics," Lexis Practice Advisor (August 2018)
- "Defending Transfer Pricing Audits Under the IRS's New Roadmap," Tax Notes (April 28, 2014)