Sanford W. Stark

Partner

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Sanford W. Stark is a partner in the Washington D.C. office of Gibson Dunn and the global Chair of the firm's Tax Controversy and Litigation Practice Group.

Sanford counsels on a wide range of complex domestic and international tax issues, including a significant emphasis on transfer pricing. He has served as counsel in a number of the largest tax controversy and litigation matters in recent years. He advises clients in various industries and on all aspects of the tax controversy process, including pre-audit, audit, administrative appeals, Advance Pricing Agreements, and Competent Authority proceedings. Sanford litigates tax disputes in federal trial and appellate courts and State courts, and his transfer pricing experience includes planning and internal restructurings in addition to controversy and litigation.

Sanford is consistently named one of the nation's leading Tax Controversy lawyers as recognized in C*hambers USA* (both Nationwide Tax Controversy and District of Columbia Tax), *The Legal 500 US, The Best Lawyers in America, Lawdragon 500 Leading Global Tax Lawyers,* the *World Tax Experts Guide,* the *Tax Controversy Leaders Guide, ITR World Tax* (Highly Regarded in both Tax Controversy and World Transfer Pricing), *Who's Who Legal* (recognized as a Thought Leader), and the *Guide to World's Leading Transfer Pricing Advisers*, among other publications. Clients describe him as "a brilliant tax attorney," "exceptionally skilled," "amazing to work with," "extremely knowledgeable, responsive and engaging," "solution-oriented and creative," and a "great practitioner whom peers and clients all trust and respect." He "receives resounding acclaim for his work on large tax controversy matters," is a "great team leader with a great courtroom presence," and clients find that he possesses "strong business and legal insights," is "always on top of client service," and "takes the time to understand us and you really feel he is part of your team. He always does what is right for the client."

Most of Sanford's representations, including some of his largest, involve matters that are not publicly disclosed. Representative disclosed matters include:*

- *Rover Pipeline LLC v. Commissioner*, Ohio Supreme Court, Docket No. 2024-0484 (property tax on pipeline)
- *In re Grand Jury*, U.S. Supreme Court, Docket No. 21-1397 (amicus curiae for Silicon Valley Tax Directors Group)
- *Western Digital Corporation & Subsidiaries v. Commissioner*, T.C. Docket Nos. 18984-18 and 4818-19 (transfer pricing and section 956) (settled shortly before trial)
- *Amazon.com, Inc. & Subsidiaries v. Commissioner*, 148 T.C. 108 (2017) (transfer pricing (cost-sharing) issues; >5-week trial), *aff'd* 934 F.3d 976 (9th Cir. 2019)
- *The Coca-Cola Company & Subsidiaries v. Commissioner*, T.C. Docket No. 31183-15 (transfer pricing and foreign tax credits; 10-week trial) (multiple opinions;

Capabilities

Tax Controversy and Litigation
Litigation
Tax

Credentials

Education

Duke University - 1991 Juris Doctor
Yale University - 1988 Bachelor of Arts

Admissions

District of Columbia Bar

Clerkships

USDC, Eastern District of Louisiana, Hon. Peter Beer, 1991 - 1992

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appeal pending)

- *Thomas & Betts Corporation & Subsidiaries v. Commissioner*, T.C. Docket No. 4120-17 (transfer pricing; settled in 2019)
- *GlaxoSmithKline Holdings (Americas) Inc. v. Commissioner*, T.C. Docket Nos. 18940-08 and 18941-08 (debt/equity and OID; full concession by IRS)
- *GlaxoSmithKline Holdings (Americas) Inc. v. Commissioner*, T.C. Docket Nos. 5750-04 and 6959-05 (transfer pricing: US drug sales (then-largest tax case in US history); settled in 2006)
- *GlaxoSmithKline Holdings (Americas) Inc. v. Commissioner*, 117 T.C. 1 (2001) (transfer pricing: preservation of testimony)
- *kgb and Subsidiaries v. Commissioner*, T.C. Docket No. 4667-13 (transfer pricing; settled in 2017)
- *US Freightways Corp. v. Commissioner*, 270 F.3d 1137 (7th Cir. 2001), rev'g 113 T.C. 329 (1999) (INDOPCO, judicial deference)

**Includes matters handled prior to joining Gibson Dunn*

Sanford previously served as a Trial Attorney in the Tax Division of the U.S. Department of Justice where he received the Tax Division's Outstanding Attorney Award.

Sanford is a Fellow in the American College of Tax Counsel. He is an adjunct professor in the Graduate Tax Program of Georgetown University Law Center, where he teaches "Survey of Transfer Pricing." He is a co-author of "Transfer Pricing: Litigation Strategy and Tactics," Bloomberg Tax, Transfer Pricing Portfolio 6932.

Sanford received his law degree in 1991 with high honors from Duke University Law School, where he was a member of the *Alaska Law Review.* He served as a law clerk for Judge Peter Hill Beer of the US District Court for the Eastern District of Louisiana. He earned a Bachelor of Arts degree *cum laude* from Yale University.

Sanford is admitted to practice in the District of Columbia, the United States Court of Appeals for the District of Columbia Circuit, the United States Court of Federal Claims, and the United States Tax Court.

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