



Paul Stephen MANNING

Attorney (Admitted in District of Columbia)

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Bio

Paul Manning is a US attorney and foreign tax consultant at Kim & Chang. He has over thirty years of experience working on international tax matters, including for the United States government as an attorney for the US Internal Revenue Service and as a partner/principal at two global accounting firms. At Kim & Chang, he works for business and individual clients on complex international tax controversies, tax planning, tax technical and procedural matters, and tax compliance.

During his career, Mr. Manning has worked in all phases of international tax controversies, including trial-level and appellate litigation, and matters pending before IRS Examination, Appeals and Competent Authority. He has broad experience in nearly all areas of international tax, including: tax treaties, anti-deferral regimes, foreign tax credits, sourcing, international mergers and acquisitions, corporate inversions, effectively connected income, branch profits tax, taxation of real property interests, financial transactions, transfer pricing, international withholding, foreign bank account and international information reporting and penalties. He has worked for clients in all industries, including many of the world's largest multinational corporations, and other types of business entities, such as private equity funds and publicly traded partnerships. He has also worked for high net worth individual clients on cross-border tax matters involving trusts, estates and pensions.

Mr. Manning served in the Office of Associate Chief (International) at Internal Revenue Service Headquarters in Washington, D.C. during two different tours of duty (1989-1998, 2013-2020), most recently as an International Special Counsel. There, he worked on complex international tax litigation, as well as administrative controversies in the I.R.S.'s Examination, Appeals and Competent Authority divisions. Mr. Manning was also an International Tax Partner and the National Director of the Tax Controversy & Risk Management Services group at Ernst & Young's National Tax Department in Washington D.C. (1998-2007). Later, he was the Principal-in-Charge of KPMG's IRS Practice, Procedure & Administration group in its Washington National Tax office in Washington D.C. (2007-2013). In these roles, he was the tax technical reviewer responsible for the firms' positions on procedural issues, worked for clients directly on tax controversies, and also performed business development and management roles.

Experience

- Kim & Chang (2020-Present)
- Office of Associate Chief Counsel (International), IRS Headquarters, Washington, D.C. (2013-2020)
- KPMG LLP Washington National Tax, Washington D.C. (2007-2013)
- National Tax Department, Ernst & Young LLP, Washington D.C. (1998-2007)
- Office of Associate Chief Counsel (International), IRS Headquarters, Washington, D.C. (1989-1998)

Representative Matters

- Served as trial counsel for the taxpayer in FPL Group v. Commissioner, reported at T.C. Memo. 2005-208 (utility industry, investment tax credits)
- Served as trial counsel for the taxpayer in Salina Partnership, LLP v. Commissioner, reported at T.C. Memo. 2000-352 (partnership securities transactions)
- Served as trial counsel for the US government in United Parcel Service v. Commissioner, T.C. Memo. 1999-268 (cross border insurance transactions, transfer pricing)
- Served as trial counsel for the US government in Riggs National Corp. v. Commissioner, reported at 107 T.C. 301 (1996) (banking industry, Brazilian foreign tax credits)
- Served as trial counsel for the US government in Amoco Corp. v. Commissioner, reported at T.C. Memo. 1996-159 (oil and gas industry, Egyptian foreign tax credits)

Representative Activities

Publications/Activities

[Activities]

- Panelist, US Federal Tax Ethical Considerations, George Washington University-I.R.S. Annual International Tax Conference (2018, 2019)
- Panelist, I.R.S. Office of Chief Counsel, CCTV Nationwide Ethics Training (2018, 2019)
- Panelist, I.R.S. Office of Chief Counsel, International Tax Controversy Update (2016, 2018)

[Publications]

- Another Chance to Cure Prior-Year Information Reporting Failures, What's News in Tax (Co-author, 2012.7.)
- How to Compute and Utilize WHBAA Election Year Alternative Tax Net Operating Losses, What's News in Tax (Co-author, 2012.6.)
- New IRS Appeals Ex Parte Rules Appear to Be Business as Usual, What's News in Tax (Co-author, 2012.5.)
- New Opportunity Until August 31, 2011, for Entities and Individuals Having Properly Reported Income to Cure Prior Year Information Reporting Failures, What's News in Tax (Co-author, 2011.2.)
- U.S. Withholding Agent Examinations on the Rise, Tax Notes International (Co-author, 2010.8.)

- HIRE Act Dramatically Changes Potential for Indefinite Statute of Limitations, BNA Daily Tax Report (Co-author, 2010.6.)
- Retroactive Treasury Regulations Create Six-Year Statute of Limitations for Substantial Omission of Income Due to Overstatement of Basis, CCH Journal of Passthrough Entities (Co-author, March/April 2010)
- U.S. International Tax Enforcement Update, Tax Analysts Tax Notes International (Co-author, 2010.1.)
- New Law Provides Five-Year Carryback for 2008 or 2009 NOLs, Tax Analysts Tax Notes (Co-author, 2010.1.)
- Highly Anticipated Decision in Textron Leaves Many Unresolved Matters, CCH Journal of Passthrough Entities (Co-author, November/December 2009)
- Difficulties in Tax Reporting for a Partnership and Its Partners, CCH Journal of Passthrough Entities (Co-author, November/December 2008)
- What Constitutes Preparation of a Substantial Portion of a Return or Claim for Refund?, CCH Journal of Tax Practice & Procedure (April/May 2008)
- “Textron” Highlights Exceptions to IRS Policy of Restraint for Document Requests, BNA Daily Tax Report (Co-author, 2008.1.)
- When “Currency” and “Transparency” Meet, Journal of Taxation of Corporate Transactions (August/September 2004)
- Recent Tax Controversy Trends Related to International Financing Transactions, Journal of Taxation of Financial Institutions (Co-author, September/October 2001)
- Update: IRS Summons Seeking Software Source Code, Computers & Taxation Journal (Co-author, Spring 1999)

Profile

Education

- George Mason University School of Law (J.D. with Distinction, 1993)
- Boston University (M.A., International Relations, 1987)
- Boston College (B.A., History and Spanish, 1986)
- Saint Louis University, Madrid, Spain (study abroad, 1985)

Qualifications

- Admitted to bar, District of Columbia, 1999
- United States Tax Court, 1994

Languages

- English and Spanish

Areas of Expertise

Tax, Tax Audit & Tax Dispute Resolution, Transfer Pricing

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