

# White & Case’s Mexican-US Transfer Pricing and Competent Authority Focus

Our core team



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Who We Are

- White & Case LLP is one of the largest law firms in the world with over **2600** lawyers in **44** offices across **30** countries on **6** continents including more than 100 tax lawyers and tax consultants
- We have offices in both the U.S. and Mexico with a dedicated team of tax controversy attorneys focused on representations before the IRS and SAT.

How We Can Help You

We help clients resolve issues with the Internal Revenue Service (IRS) and the Servicio de Administración Tributaria (SAT), including:

- Pre-filing and controversy risk analysis and due diligence
- Disputes and consulting, including transfer pricing, the intersection of transfer pricing and tariffs, and Advance Pricing Agreements
- Navigating IRS and SATs tax audits
- Competent Authority, Mutual Assistance Procedure (MAP), and treaty disputes
- Tax litigation (revocation appeals, nullity actions, customs, and constitutional litigation)

Our Approach

Effective handling of transfer pricing issues requires more than just a blend of tax and litigation practices; it demands a strategic and holistic perspective. We identify critical elements and nuances in complex tax matters to develop highly effective legal strategies for managing cross-border tax controversies. Our deep understanding of international tax treaties and extensive experience in high-value domestic and cross-border tax disputes worldwide, including MAP, equips us to achieve favorable outcomes. Our team is skilled in US and Mexico tax laws and procedures, and offers a delicate balance between local knowledge and international tax expertise to secure the best results for our clients.

Current Tax Issues

Current IRS Focus

- Transfer pricing;
- Manufacturing branch rules;
- Financial service entities engaged in a U.S. trade or business campaign;
- Foreign tax credits;
- Inflated cost of goods sold;
- Treatment of deferred foreign income upon transition to participating exemption system of taxation;
- Country by country reporting;
- Withholding issues;
- Research & development issues

Current SAT Focus

- Corporate cross-border reorganizations;
- Transfer of shares and other intangibles;
- Financing transactions and debt capitalization;
- Tax treaty benefits applicable to intragroup payments;
- Businesses with significant tax losses;
- Compliance with Maquila rules for income tax and value-added tax perspectives;
- Tax refunds as measures to prevent unfair double taxation in cross-border transactions

Ranked for Nationwide Tax Controversy

Chambers USA 2024

Ranked for DC Tax

Chambers USA 2024

Ranked for US Taxes: Contentious

The Legal 500 US 2024

Ranked for US Transfer Pricing

International Tax Review 2024

Ranked for Mexico Tax Controversy

International Tax Review 2024

Kim Marie Boylan: Individually ranked for DC Tax and Tax: Controversy

Chambers USA 2024

“The White and Case team is composed of exceptional tax lawyers. They are very technical and very strategic. They quickly assess issues and provide advice on the best path forward.”

The Legal 500 2024

“Extremely responsive team that is always acutely aware of our tax sensitivities as a client.”

The Legal 500 2023

Recent Engagements

- Representing a leading U.S.-based global energy services company listed on NASDAQ, operating in over 75 countries, in a tax audit related to a cross-border corporate reorganization. The SAT is challenging the fair market value of the shares, involving a potential tax liability of \$250 million.
- Helping a Japanese multi-energy company services group in a MAP between Mexico and Japan, as well as other domestic legal remedies regarding a tax controversy about the indirect sale of shares conducted abroad with a potential tax liability of US\$475 million.
- Advising a Spanish gaming group on a complex legal defense strategy, resulting in an out-of-court settlement, involving Mexican anti-hybrid tax rules, royalty payments and a corporate debt restructure with tax residence migration into Mexico. Our efforts helped the client prevent further litigation and avoid potential liability exposure of \$510 million over three years.