

July 2008

WILLIAMS MULLEN®

International Tax Legal Services



WILLIAMS MULLEN  
*Where Every Client is a Partner®*

NORTH CAROLINA ■ VIRGINIA ■ WASHINGTON, D.C. ■ LONDON

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# About Williams Mullen

## Where Every Client is a Partner

Williams Mullen provides comprehensive legal services to regional, national and international clients. With more than 300 attorneys and twelve offices throughout North Carolina, Virginia, Washington, D.C. and in London, we deliver innovative solutions to support our clients' diverse business activities. Close working relationships with clients have been the foundation of Williams Mullen's progressive approach to law practice since the firm was founded nearly 100 years ago.

Williams Mullen brings together teams by drawing on the resources of not just one office, but all of our offices. Legal needs determine how we structure an individual client's team. Attorneys versed in over 30 different practice areas allow us to assemble versatile and formidable teams. Our technology and staff are configured to support our teams within offices, between offices and in every relationship with our clients.

On March 1, 2007, Williams Mullen merged with Maupin Taylor, creating one of the largest full service business law firms in the Southeast. Expanded capabilities further strengthen our service to clients on a regional, national and international basis.

### Practice Areas Include:

Antitrust  
Aviation  
Business  
Business Relocation/Expansion  
Business Succession Planning  
Communications  
Complex Business Litigation  
Construction  
Consumer Finance  
Corporate Finance & Securities  
E-commerce  
Employee Benefits  
Energy  
Environmental  
Estate Planning  
Fiduciary Litigation  
Financial Services  
Franchising & Distribution  
Government Contracts  
Governmental Affairs  
Health Care  
Immigration  
Intellectual Property  
International  
Labor & Employment  
Land Use  
Litigation  
Loan Workouts/Creditors' Rights/Bankruptcy  
Maritime  
Mergers and Acquisitions  
Multistate Corporate Compliance & Public Policy Group  
Patent  
Petroleum  
Private Equity  
Public Finance  
Real Estate  
Tax Controversy  
Tax Law  
Technology/IP/Entertainment  
Trust and Estate Administration

## Recognized Leader

Included in the AMLAW 200-*American Lawyer* magazine's listing of the 200 top law firms in the United States

96 lawyers named to the 2007 Virginia and North Carolina "Legal Elite" Lists

Voted one of America's Best Corporate Law Firms by *Corporate Board Member* magazine

Named Top 10 Growth Leader by *The National Law Journal* in its annual ranking of the 250 largest law firms in the U.S. for 2007

Named as a Leading Employment & Labor Law firm by *Chambers USA* since 2003

Named a *Go-To Law Firm™* for leading technology companies by *Corporate Counsel* magazine in 2008

# International Business & Tax

## Practice Profile

Williams Mullen attorneys provide practical cross-border tax planning strategies on structuring U.S. owned investments in foreign markets. We understand our client's specific business goals and objectives as they expand on a global basis and guide them through the complexities of cross-border tax laws and relevant business issues. Whether you are at the start of a new foreign investment, planning additional foreign investments or desire to restructure and make it more tax efficient, our professionals tailor and employ business-driven structures and uncover planning opportunities that address your needs.

### OUTBOUND TAX PLANNING

Our U.S. outbound tax planning strategies focus on number of factors that potentially impact foreign investment, including:

- Local country tax rules and comprehensive income tax treaties
- Client's foreign investment portfolio and foreign tax credits management
- Legal entity structure
- The need for a holding company
- Partnership planning
- Profitability and foreign loss planning
- Repatriation strategies
- Debt financing and restructuring
- Transfer pricing



### **CROSS-BORDER M&A TRANSACTIONS**

Williams Mullen attorneys represent purchasers, sellers, financing sources, management and advisors in a wide variety of transactions, including equity and asset acquisitions of both entire companies and subsidiaries or divisions.

Our multi-national M&A tax planning and compliance services include but are not limited to the following areas:

- Performing M&A tax due diligence
- Reviewing tax provisions in acquisition agreements
- Providing tax planning solutions in both the pre and post merger periods
- Advising on tax free and partially tax free acquisitive reorganizations
- Advising on tax divisive strategies including spin-offs, split-offs and split-ups
- Profitability and foreign loss planning
- Repatriation strategies
- Debt financing and restructuring
- Transfer pricing





## **Sean M. King**

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### **Partner**

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### **Practice Areas**

International  
Tax Law

Sean King is a partner in the Tax and International sections at Williams Mullen. Mr. King focuses his practice on international business transactions and taxation. He has extensive experience in the representation of private and publicly traded corporations; development and implementation of tax strategies for structuring international mergers and acquisitions; restructuring and disposition of foreign investments, including the formation and use of foreign tax credit planning; and effective utilization of income tax treaties. He consults with clients on a wide array of international tax issues, including complex reorganization transactions, investment in emerging markets, bankruptcy workouts, private equity and IRS controversies.

Mr. King is a member of the State Bar of Michigan and is admitted to practice before the U.S. Tax Court. He is also a member of the North Carolina Bar Association where he serves as a member of the Council of the International Law Section. He also serves on the board of advisors and is a regular speaker for the Alliance for Tax Legal and Accounting Seminars and other various state bar associations. Mr. King has served as a contributing author to the *Journal of Taxation of Global Transactions*.

He received his master of laws degree, *magna cum laude*, in taxation, from the Chicago-Kent School of Law. He received his juris doctor degree, *cum laude*, from Michigan State University College of Law and his bachelor of arts from the University of Michigan at Ann Arbor.