



Mitchell B. Weiss

Partner

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OVERVIEW

Mitch Weiss is a partner in the firm's international tax practice, focusing on a broad range of cross-border transactions and global tax planning opportunities. Working with his partners throughout the world, Mitch assists domestic and foreign multinationals, private equity and sovereign wealth funds, and state-owned enterprises in identifying, designing, negotiating, and implementing tax-advantaged transactions and operationally efficient global structures. This often entails structuring cross-border acquisitions, expansions, public offerings, dispositions, IP migrations, cash repatriations, and financings.

PROFESSIONAL BACKGROUND

Over the last 25 years, Mitch has advised on numerous significant global restructurings and high-stakes corporate transactions. Prior to joining the firm, he worked in the international tax groups of several global law firms and, most recently, the largest professional services firm in the world, where he led the firm's inbound international tax practice in Chicago and advised the foreign member firms on their U.S. inbound activities.

Mitch's contributions to the tax law extend beyond his law practice. He is a frequent speaker at tax conferences, a member of the International Tax Journal's Advisory Board, and has authored numerous international tax articles and books, including *United States International Taxation: Outbound and Inbound Activities*, Commerce Clearing House / Wolters Kluwer and Carolina Academic Press, Tenth and Eleventh Editions, Vols. 1-2, (with Philip F. Postlewaite). Mitch also teaches an advanced course on the international taxation of partnerships at Northwestern University Pritzker School of Law.

ACHIEVEMENTS

- "Top 25 Notable Attorneys for Illinois 2023" via AttorneyIntel.

PROFESSIONAL / CIVIC ACTIVITIES

- International Tax Journal Advisory Board Member

- International Fiscal Association, USA Branch Council Member and Member of the Academic and Midwest Regional Steering Committees
- American Bar Association, Section of Taxation, Member of Foreign Activities of U.S. Taxpayers Committee
- Adjunct Professor of Law, Northwestern University Pritzker School of Law

SPEAKING ENGAGEMENTS

- LinkedIn Live Series, Let's Talk About Cross-Border Deals, Chicago, Illinois, 22 November 2022
- Wolters Kluwer CLE Webinar, Untangling the Tax Complexities of International Outbound Activities, Chicago, Illinois, 4 November 2022
- Brazil Tax Conference, Exchange-Ideas, São Paulo, Brazil, 26 October 2022
- Brazil Tax Conference, Exchange-Ideas, São Paulo, Brazil, 21 March 2019
- AmCham Chile-U.S. Investments International Tax Conference, Santiago, Chile, 7 March 2019
- Spain-U.S. Chamber of Commerce International Tax Conference, Madrid, Spain, 2 February 2018
- International Fiscal Association's Annual U.S. Tax Conference, Washington, D.C., 22 February 2017
- Federal Bar Association's 28th Annual Insurance Tax Seminar, Washington, D.C., 2 June 2016
- Northwestern University School of Law's Tax Law Society Seminar on Corporate Inversions, Chicago, Illinois, 28 March 2016
- Illinois CPA Society's Tax Reform Conference, Chicago, Illinois, 11 November 2015
- Tax Executives Institute's Tax Conference, Chicago, Illinois, 4 October 2011
- Deloitte's Annual Central Region Inbound Tax Planning Conferences, Chicago, Illinois, 2012–2018

EDUCATION

- J.D., The University of Chicago Law School, 2000
- Master of Taxation, Southern Illinois University, 1993
- B.S., Southern Illinois University, 1992

ADMISSIONS

- Bar of Illinois
- Illinois Certified Public Accountant

THOUGHT LEADERSHIP POWERED BY HUB

- September 2023, September 2023 Accolades

OTHER PUBLICATIONS

Books

- *United States International Taxation: Outbound and Inbound Activities*, Commerce Clearing House / Wolters Kluwer and Carolina Academic Press, Tenth and Eleventh Editions, Vols. 1-2, 2014 to present (with Postlewaite)
- *United States International Taxation*, Carolina Academic Press, Fourth and Fifth Editions, 2019 to present (with Postlewaite and Tokic)
- *Tax Cuts and Jobs Act Impact: Guide to International Tax*, Commerce Clearing House / Wolters Kluwer, December 2018 (with Postlewaite)
- *Partnership Taxation: Introductory, Advanced, and International: Student Problems and Instructor's Manual*, Thomson Reuters Checkpoint, Eighth Edition, April 2018 (with Postlewaite and Wootton)

Articles

- Co-author, "Disproportionately Difficult: Determining a U.S. Partner's Proportionate Share of Partnership Intangible Property Under Code Sec. 367(d)," 49 Int'l Tax J. 49, December 2023
- Co-author, "Controlled Foreign Corporations — Part 2," 100 Taxes 33, November 2022
- Co-author, "Controlled Foreign Corporations — Part I," 100 Taxes 41, September 2022
- Co-author, "The All Earnings and Profits Amount of a Domesticating Foreign Target: The Non-Recognition Cleansing Exception," 48 Int'l Tax J. 5, June 2022
- Co-author, "Export Activities," 99 Taxes 23, June 2021
- "Related Person Downward Attribution: Rules Similar to the Rules of Section 958(b)," 47 Int'l Tax J. 23, April 2021
- "The Participation Dividends-Received Deduction: More than Meets the Eye," 45 Int'l Tax J. 49, June 2019
- Co-author, "Inbound Dispositions of Partnership Interests: The Uncertainty Continues," 44 Int'l Tax J. 7, May 2018
- Co-author, "Section 956 in the Partnership World: An Aggregate Tour de Force with Some Bumps in the Road," 43 Int'l Tax J. 5, April 2017
- "Post-Inversion Partnership Restructurings under Notice 2015-52: A Cure Worse than the Disease," 41 Int'l Tax J. 29, September 2015

- Co-author, “American Bar Association Section of Taxation, Comments on Notice 2014-52,” *Tax Notes Today*, 12 June 2015
- Co-author, “Income Derived Through Fiscally Transparent Entities: Practical Issues and Unintended Consequences,” *The Tax Adviser*, March 2014
- Co-author, “U.S. Sandwich Structures in the International Inbound Context,” *The Tax Adviser*, March 2012
- Co-author, “New York City Bar Report Offering Proposed Guidance Regarding the Passive Foreign Investment Company Rules,” *Tax Notes Today*, 19 September 2009
- Co-author, “Abandoning the Tax Havens: The Redomestication of Inverted Multinationals and Bermuda-Based Insurers,” *Practical U.S. International Tax Strategies*, March 2009
- Co-author, “Changes to the Germany-U.S. Double Taxation Treaty,” *BNA Tax Planning Int’l Rev.*, February 2008
- Co-author, “Financing U.S. Subsidiaries of European Multinationals: Tax Efficient Structuring of Intercompany Loans and Hybrid Financing Arrangements,” *Practical European Tax Strategies*, August 2007
- Co-author, “United States Mergers and Acquisitions: Jumping the Gun under the Hart-Scott Rodino Antitrust Improvements Act,” *Competition Law Insight*, September 2006
- “International Tax Competition: An Efficient or Inefficient Phenomenon?,” 16 *Akron Tax J.* 99, 2001
- “Mr. Justice Holmes’s Constitutionally Crooked Path Part II: The State Sovereignty Jurisdictional Stopgap,” 47 *Clev. S. Law Rev.* 497, 1999
- Co-author, “Restrictions to the Section 936 Credit Imposed by the RRA of 1993,” 20 *Int’l. Tax J.* 24, 1994

NEWS & EVENTS

- 18 March 2021, K&L Gates Adds Pair of International Tax Partners in Chicago Office

MEDIA MENTIONS

- Quoted, “Businesses on Quest for M&A Deals Find Tax Leverage in IRS Rules,” *Bloomberg Daily Tax Report*, 31 August 2020
- Quoted, “Treasury Could Modify E&P Exception to Debt-Equity Rules,” *Bloomberg Daily Tax Report*, 6 June 2016

AREAS OF FOCUS

- Tax