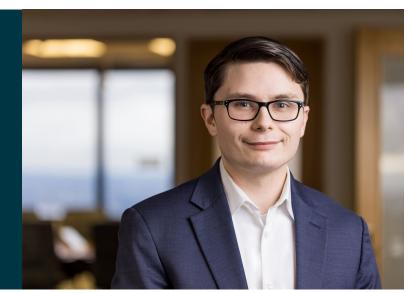
WILSON SONSINI

Brandon M. King

ASSOCIATE

Tax Seattle

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HIGHLIGHTS

Climate and Clean Technologies

FOCUS AREAS

Energy and Climate Solutions

Inflation Reduction Act of 2022 (IRA) Resource

Life Sciences

Tax

Broad Transactional and Tax Planning Practice

Brandon advises clients of all sizes on federal and international tax planning for various types of business transactions, including entity formations, IPOs, debt financings, mergers and acquisitions, internal restructurings, and post-acquisition restructurings.

Substantial Background in Cross-Border Transactions Brandon counsels clients on federal tax issues related to cross-border transactions, including with respect to entity and asset migrations, tax-efficient divestitures and rationalizations, and supply chain planning, including analyzing transfer pricing considerations.

Experience with Energy-Focused Transactions

Brandon advises clients on claiming tax incentives for CO/CO2 storage and utilization, battery storage, hydrogen production, and wind/solar production and investments.

EXPERIENCE

Brandon King is a tax associate in the Seattle office of Wilson Sonsini Goodrich & Rosati, where he focuses his practice on assisting clients of all sizes with transactional tax matters, including drafting agreements, and international and domestic tax planning.

Brandon has a broad background in tax transactional and planning matters, with substantial experience with domestic and international tax planning, transaction assistance, and compliance requirements. He has worked with clients in a variety of industries, including biotechnology, pharmaceutical, medical device, communications, and manufacturing. Brandon has also assisted various companies with federal tax issues relating to energy tax incentives, in particular respect to carbon capture, use, and sequestration, battery storage, and wind/solar energy production and investment.

Prior to joining the firm, Brandon was an associate at Baker & McKenzie based in Washington, D.C. He was also a law clerk for Judge Albert G. Lauber at the United States Tax Court and a presidential personnel associate in the Executive Office of the President. Brandon is an adjunct professor and member of the faculty at Georgetown University Law Center in its Tax LL.M. program, where he teaches Taxation of Intellectual Property. He is the current chair of the Young Lawyers Forum of the American Bar Association Section on Taxation, and is actively involved in various tax-focused and LGBTQ-focused bar associations and groups. He is a frequent speaker on various tax topics at various bar association and client-facing industry events and other CLE programs.

CREDENTIALS

Education

- LL.M., Taxation, Georgetown University Law Center, 2016 With Distinction, With Dean's Honors; Certificate in International Tax; Graduate Tax Scholar; Student Note Editor, The Tax Lawyer
- J.D., Indiana University Maurer School of Law, 2015
 Magna Cum Laude, Order of the Coif; Pro Bono Honors Award
- B.A., Political Science, University of Cincinnati, 2012
 Summa Cum Laude, With High Honors, Minor in Business Administration, Cincinnatus Scholar

Associations and Memberships

- Chair, Young Lawyers Forum, Taxation Section, American Bar Association
- Steering Committee Member, Taxation Section, Federal Bar Association
- Member, International Fiscal Association U.S.A. Branch
- Member, Diversity Equity and Inclusion Committee, Taxation Section, American Bar Association
- Past Chair, LGBTQ+ Law Section, Federal Bar Association
- Sections and Divisions Council Member, Federal Bar Association
- Member, Young Alumni Steering Committee, Indiana University

Honors

- Honored with "The Rising Star Award" for tax dispute resolution, International Tax Review, 2022
- Named a John S. Nolan Fellow of the American Bar Association, Taxation Section, 2021-2022
- Received "Outstanding Leader Award" from Federal Association, 2021
- Named "Top 40 On the Rise Young Lawyer" by American Bar Association, 2021

Admissions

- Bar of the District of Columbia
- State Bar of Indiana
- State Bar of Washington
- U.S. Court of Appeals for the Sixth Circuit
- U.S. Tax Court
- U.S. Supreme Court

MATTERS

Representative Matters/Clients

- Advised multinational pharmaceutical company on tax consequences of establishing collaboration agreements with U.S. counterparties and provided drafting considerations for future agreements*
- Advised biotechnology, pharmaceutical, and contract research organizations with international tax planning matters, including BEAT, GILTI, FDII, and transfer pricing issues*
- Advised various domestic and multinational companies with asset and entity migrations, formations, rationalizations, structuring proposals, and related corporate governance considerations*
- Successfully defended large medical devices company on IRS audit of worthless stock and bad debt deduction claims, resulting in no adjustment letter*
- Successfully defended enterprise information management and IT systems company on IRS audit of dual consolidated loss issues, resulting in no adjustment letter*
- Advised various technology companies on R&D credit and deduction claims before IRS and auditors*
- Assisted various nonprofit entities with Form 1023 applications and provided advice with respect to ongoing tax compliance requirements*
- Assisted various clients with mutual agreement procedure and advance pricing agreement claims before IRS and foreign tax authorities*

* Denotes experience at another firm prior to joining Wilson Sonsini in 2021.

INSIGHTS

Select Publications

- Co-author with D. Crawford, "Treasury and the IRS Extend Continuity Safe Harbor for Renewable Energy Projects," Tax News and Developments, August 2021
- "How Proposed New U.S. Hydrogen Tax Incentives Should Spur Investment," Hydrogen Hub, July 2021

- "Treasury and the IRS Release Long-Anticipated Section 45Q Final Regulations," Insight Plus, January 2021
- Co-author with R.M. Lipton, "Tax Court Decision in Complex Media Involves 'Complex' Analysis of Facts, Law, and Step Transaction Doctrine," 134 *Journal of Taxation*, May 2021
- "The Young Lawyer's Perspective on Tax Practice," ABA Tax Times, Winter 2020
- Co-author with M. Cabeazas, "Feminist Judgments: Rewritten Tax Opinions—The Student Perpsective," 16 *Pitt. Tax Review* 201, 2019

Select Speaking Engagements

- "Carbon Capture, Storage and Tax Credits," North America Energy Transition Webinar Series, September 2021
- "Formation/Choice of Entity, Capitalization, and Dividends/Redemptions," Tax Executives Institute, Federal Tax Virtual Series, Overview of Corporate Tax, June 2021
- "LGBTQ+ Pro Bono Showcase The Impact of Pro Bono Work on LGBTQ+ Individuals," Federal Bar Association, LGBTQ+ Law Section, June 2021
- "Shelter From the Storm: Transfer Pricing Trends in Tax-Efficient Jurisdictions," Taxation Section, American Bar Association, May 2021
- "The TCJA 3 Years Later: Where Do We Stand Now," Taxation Section, Federal Bar Association, March 2021
- "The Age-Old Debt/Equity Conundrum," Taxation Section, American Bar Association, July 2020
- "Outbound Tax Developments," Taxation Section, Federal Bar Association, March 2020
- "Cross Border Partnership Theory," Taxation Section, American Bar Association, October 2019
- "Ethical Considerations for Advising and Representing Clients on Cannabis and Cryptocurrency," Taxation Section, American Bar Association, October 2019
- "Technology-Driven Trends in Tax Law Training," Taxation Section, American Bar Association, October 2019
- "The U.S. International Tax System—The Old, The New, and What Young Tax Lawyers Should Know About Both," Taxation Community, D.C. Bar, February 2019
- "Ethics for Young Tax Lawyers," Taxation Section, American Bar Association, March 2018