

Practice Areas

- Tax
- Tax Controversy & Litigation

Education

- B.S., Rensselaer Polytechnic Institute, Rensselaer Scholar, Graduating Class Marshall in the Economics Department, 1961
- J.D., Georgetown University, Kaplan Memorial Scholarship; Member, Board of Editors, Georgetown Law Journal, 1964
- LL.M. (Taxation), Georgetown University, 1968

Arnold B. Sidman

Shareholder
Atlanta

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As a result of a distinguished career in government and industry, Arnold Sidman has achieved an international reputation as an authority in the area of federal tax controversies. For almost 40 years, he has been successfully settling large corporate federal income tax issues, amassing a superb record that reflects satisfactory settlement of all but three cases, of which all were subsequently successfully concluded through litigation.

An attorney in the Firm's federal tax controversy practice area, Mr. Sidman handles matters relating to the Internal Revenue Service's audit and appeals, and works with the Firm's general and international tax practice sections. He has extensive experience in taxation of natural resources and mergers and acquisitions.

From October, 1968 to August, 1989, he was the principal federal and international tax counsel for RJR Nabisco, Inc., and its predecessor companies, R.J. Reynolds Industries, Inc., and R.J. Reynolds Tobacco Company. He became head of its Tax Department in 1970, was elected Vice-President in 1979 and Senior Vice-President in 1985. By 1985, RJR Nabisco had annual sales approximating \$16.5 billion and more than 147,000 employees around the world, while Mr. Sidman was responsible for a decentralized tax department employing approximately 150 professional and support personnel.

Prior to entering private practice, Mr. Sidman accepted an appointment to the Honors Program, Office of the Chief Counsel, Internal Revenue Service, Washington, D.C., where he served both as Trial Attorney, Tax Court Division, and Attorney Advisor, Legislation and Regulations Division. He graduated in 1961 from Rensselaer Polytechnic Institute, Troy, New York, where he was a Rensselaer Scholar and Graduating Class Marshall in the Economics Department. He graduated in 1964 from Georgetown University Law Center, Washington, D.C., where he was awarded the Kaplan Memorial Scholarship and was a member of the Board of Editors of the Georgetown Law Journal. Upon graduation from Georgetown, he also attended the Georgetown University Law Center Graduate Tax Program, earning the LL.M. (Taxation) degree in 1968.

Arnold B. Sidman, *Continued*

Significant Transactions

Settlement without trial achieved in large tax cases (in excess of \$10,000,000 adjustments to income) involving U.S. foreign tax credits; research credits; percentage depletion; like-kind exchanges; expenses associated with mergers, acquisitions, dispositions and reorganizations.

Case Studies

Since entering private practice in 1989, I have failed to satisfactorily settle only three cases. All of those were successfully concluded through litigation, and without the Government filing an appeal. See *Plains Petroleum Co. v. Comm.*, T.C. Memo. 1999-241; *RJR Nabisco, Inc. v. Comm.*, T.C. Memo. 1998-252; *Santa Fe Pacific Gold Co. v. Comm.*, 132 T.C. No. 12 (2009).

Seminars & Presentations

Numerous presentations to Tax Executives Institute chapter meetings

News

- Capitalization Issues in Mergers & Acquisitions (Santa Fe v. Comm.)

Professional Affiliations

- Executive Committee Member, Institute for Research on the Economics of Taxation (IRET)
- Board Member, Oglethorpe University
- Board Member, Boys & Girls Clubs of Metro Atlanta
- Former Member, Georgia Workforce Investment Board
- Former Officer/Board Member of National Board of Governors, American Jewish Committee, and Jewish Federation of Greater Atlanta

