

# G. Martin Bingisser

Attorney at Law

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## BAR ADMISSIONS -

New York State; Washington State.

## EDUCATION -

**University of Washington School of Law**, J.D. with Honors, GPA 3.72/4.0 (2008); LL.M. in Taxation, GPA 3.7/4.0 (2008).

- Finalist in the American Bar Association's Law Student Tax Challenge (2008); Associate Editor-in-Chief, *Shidler Journal of Law, Commerce and Technology* (2007-2008); Entrepreneurial Law Clinic (2007-2008).

**University of Washington**, B.A. with Distinction in Philosophy, *cum laude*, GPA 3.87/4.0 (2005).

## LEGAL EXPERIENCE -

### **UBS AG**

*Compliance Officer*

Zurich, Switzerland

May 2010 - present

Helped implement and coordinate the exit of U.S. clients as a member of Legal and Compliance's U.S. Exit Task Force. Also assessed the U.S. status of clients and determined how funds had been disposed of to meet the company's settlement requirements.

### **Univar, Inc.**

*International Tax Analyst*

Redmond, Washington

January 2009 – March 2010

Assisted tax planning for international transactions and reorganizations by a multinational chemical distributor with annual sales of over \$8 billion. Also conducted research for year-end tax provision and tax return.

### **Internal Revenue Service, Office of Chief Counsel**

*Legal Intern*

Seattle, Washington

March - June 2008

Expanded knowledge of tax procedure and litigation by drafting summary judgment motions, pretrial memoranda, and other court documents for a wide range of tax issues. Prepared research, conducted discovery, and presented opening statement in *Chakoian v. United States*, T.C. Memo 2009-151.

### **Baker & McKenzie**

*Summer Associate*

Zurich, Switzerland

August - September 2007

Provided tax advice to financial institutions and high net worth individuals while working with the international tax and private banking practice group. Projects included researching tax treaty issues; client counseling on expatriation; irrevocable trust creation; and drafting an opinion on international restructuring.

### **McKee Nelson LLP (currently Bingham McCutchen LLP)**

*Summer Associate*

Washington, D.C.

May - August 2007

Wrote research memoranda and drafted portions of litigation documents, tax opinions and partnership agreements. Worked on projects in tax litigation, partnership tax, corporate tax, and international tax.

### **Judge Robert J. Bryan, U.S. District Court for the Western District of Washington**

*Judicial Extern*

Tacoma, Washington

January - March 2007

Responsible for all aspects of assigned cases from filing until disposition, including drafting judicial decisions.

## ATHLETICS -

**Track and Field Athlete**, Swiss National Team

2002 - present

Current Swiss national team member and hammer throw champion. Ranked 8th all-time in Switzerland.

## INTERNATIONAL EXPERIENCE -

Proficient in German, written and oral. Dual United States and Swiss citizenship.

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## Publications

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*Chapter 9: Litigation of Partnership Items in GERALD KAFKA & RITA CAVANAGH, FEDERAL CIVIL TAX CONTROVERSIES* (2d. ed. 2010).

- Researched, updated, and wrote the chapter concerning litigation of partnership tax issues under TEFRA for the leading tax treatise on U.S. tax litigation. The updated chapter will be included in a forthcoming update to the book.

*Hold on to Your Workpapers: Recent Textron Decision Adds More Uncertainty to Work Product Doctrine*, 32 *TAXATION LAW* 3 (Fall 2009).

- An analysis and discussion of the recent First Circuit *en banc* reversal in *Textron v. United States*. The appellate court found that tax accrual workpapers are not covered by the work product doctrine, and thus available for inspection by the Internal Revenue Service. This case is not only important in the realm of tax law, but also has far reaching effects in other areas of law. *Taxation Law* is published by the Tax Law Section of the Washington State Bar Association.

*Federal Tax Consequences of Virtual World Transactions*, 5 *SHIDLER J. L. COM. & TECH.* 7 (June 2009).

- Both the Joint Committee on Taxation and the Internal Revenue Service are analyzing the possibility of taxing transactions taking place in Massive Multiplayer Online Role Playing Games such as Second Life. This article analyzes the prospect of taxation under current federal income tax laws.

*PFIC Attribution Through Trusts – IRS Says US Beneficiaries Can be Deemed to Own Shares Even Without Distribution*, 20 *JOURNAL OF INTERNATIONAL TAXATION* 49 (March 2009).

- The Internal Revenue Service recently issued a Technical Advice Memorandum discussing the method of attributing ownership of a Passive Foreign Investment Company through a trust. This article analyzes that Memorandum and its impact.

*Congress Adopts Amendments to Tax Return Preparer Penalties*, 31 *TAXATION LAW* 1 (Winter 2008).

- Recent changes have increased the amount tax return preparer penalties, raised the standard for liability, and extended the penalties to cover more activities. This article discusses these changes and analyzes how they may affect tax attorneys and their clients. *Taxation Law* is published by the Tax Law Section of the Washington State Bar Association.

*Data Privacy and Breach Reporting: Compliance with Varying State Laws*, 4 *SHIDLER J. L. COM. & TECH.* 9 (2008).

- This article discusses and compares state laws requiring notification of a party whose personal information is breached while being held by a third party.

*Evaluating United States v. Textron and the Privilege Doctrines*, 117 *TAX NOTES* 809 (Nov. 19, 2007).

- A brief look at the District of Rhode Island's *Textron* decision and its likely impact on the privilege doctrines.

*Client-Auditor Communications and The Privilege Doctrines: An Analysis of United States v. Textron*, 26 *TAX MGMT. WKLY. REP. (BNA)* 1555 (Nov. 5, 2007).

- *United States v. Textron* provided an in depth discussion of the protection afforded to tax accrual workpapers under the privilege doctrines. This article analyzes the decision and its impact in addition to outlining its historical context and relevant precedent governing.

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## *References*

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### **Roland Hjorth**

Professor of Law and Dean Emeritus  
University of Washington School of Law

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### **Gerald Kafka**

Partner and Global Chair of Tax Controversy Practice Group  
Latham and Watkins LLP

- Phone: + 1 202 637 2198
- E-Mail: [Gerald.Kafka@lw.com](mailto:Gerald.Kafka@lw.com)

### **Rieko Toya**

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