



## Heather Ripley

Partner

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### *Related Services*

Tax ■ Federal & International Tax ■ Corporate & Business Transactions ■ Tax Controversy ■ Wealth Planning ■ Financial Services ■ German Business Team ■ Family Office ■ REITs & Funds ■ Private Equity ■ Real Estate Private Funds ■ Investment Funds ■ Transactional Tax Insurance

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*Heather helps her clients navigate the complexities of U.S. federal and international tax laws concerning inbound and outbound investments and cross-border transactions. She also advises clients on resolving tax controversies through IRS administrative procedures.*

Heather Ripley is a partner in Alston & Bird's Federal & International Tax Group and a member of the firm's REITs and Real Estate Funds tax team. She counsels U.S. and foreign business entities and high-net-worth individuals on tax-efficient structuring for their U.S. and cross-border investments and activities, understanding their U.S. tax and compliance obligations and risks, and rectifying noncompliance issues. She has advised clients on income tax treaty application, FATCA, FIRPTA, and other tax issues for inbound investments into the United States, the anti-deferral regimes for outbound investments (CFC, PFIC), and tax aspects of M&A transactions. Heather also advises clients on various tax information reporting regimes.

Heather also has experience in federal tax controversy work and has navigated numerous clients through the IRS's voluntary disclosure procedures, letter rulings, and competent authority requests. Heather has also counseled various charitable and nonprofit organizations on incorporation, tax exemption applications and restrictions, and other tax issues, as well as providing volunteer income tax assistance for low-income individuals.

Heather was identified as "One to Watch" by *The Best Lawyers in America*® in Tax Law and has been recognized as a *New York Law Journal* Rising Star. She's a frequent speaker at tax conferences and writes regularly about international tax developments.

### *Representative Experience*

- U.S. tax counsel to one of the largest foreign multinational financial services groups.
- Representing a number of significant European multinational companies in their U.S. structures, restructurings, and operations in the United States.
- Advising several European funds and their advisors on optimal tax structures, subscription agreements, and tax certifications.

### *Publications & Presentations*

#### **Publications**

- "Merci, Mercy Me: Foreign Tax Credit Allowed Against §1411 Tax," *Bloomberg Law*, November 17, 2023.
- "If You Can't Stand The BEAT, You're Still Stuck In The Kitchen," *Law360*, March 28, 2018

- “If You Can’t Stand the BEAT, You’re Still Stuck in the Kitchen,” *Law360*, March 28, 2018.
- “America’s Next Tax Model,” *Law360*, March 29, 2016.
- “2 International Tax Developments You Should Know About,” *Law360*, May 19, 2015.
- “IRS Complicates Withholding Agents’ Responsibilities,” *Law360*, October 23, 2014.

## ***Presentations***

- 2023 Midyear Tax Meeting, American Bar Association, San Diego, CA, February 9 – 11, 2023.

## ***Professional & Community Engagement***

- American Bar Association, Tax Section, Committee on U.S. Activities of Foreigners and Tax Treaties, chair
- International Bar Association, Taxes Committee, scholarships officer
- New York State Bar Association, Tax Section and Under 10 Club
- Harvard Club of New York
- Volunteers of Legal Service (VOLS), board member
- University of Georgia, Terry College of Business Alumni

## ***Education***

- Harvard University (J.D., 2009)
- University of Georgia (M.Acc., 2006)
- University of Georgia (B.B.A., 2006)

## ***Admitted to Practice***

- New York