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Jack has more than 30 years of experience finding solutions for his clients in the realms of federal, international, and state tax. He has argued a case before the Supreme Court and served as IRS associate chief counsel. An industry thought leader, Jack has written several books and publications on a variety of tax-related topics.

Jack Cummings is counsel in Alston & Bird's Federal Tax Group in Raleigh and Washington, D.C. He served as IRS associate chief counsel (corporate) and chair of the Corporate Tax Committee of the ABA Section of Taxation. His books include *The American Jobs Creation Act of 2004* (with Robert Hanson); *The Supreme Court's Federal Tax Jurisprudence*, published by the American Bar Association in 2010, second edition in 2016; and *The Supreme Court, Federal Taxation and the Constitution*, published by the American Bar Association in 2013. In addition, he regularly authors a column in *Tax Notes* ("What Were They Thinking?"). During 2018 and 2019, Jack published 12 in-depth articles in *Tax Notes* explaining all the major international provisions of the Tax Cuts and Jobs Act of 2017. He is currently revising the *BNA Portfolio on Lobbying and Political Expenditures*. Jack is a graduate of Duke University, summa cum laude, Yale Law School, and the Graduate Tax Program of NYU Law School. He has also successfully argued a state tax case in the U.S. Supreme Court, *Fulton Corp. v. Faulkner*, 516 U.S. 325 (1996). In 2019, *The Best Lawyers in America* recognized Jack as the "Lawyer of the Year" in Litigation and Controversy – Tax, in addition to being annually recognized in Tax Law.

Representative Experience

- Advised on several spin-off transactions, both from the viewpoint of the corporations involved and of corporations considering acquisitions of recently spun corporations.
- Advised on potential court challenges to regulations issued to carry out international changes adopted in 2017.
- Advising on issues surrounding deference to federal regulations.
- Advised on several restructurings of multinationals in response to the Tax Cuts and Jobs Act of 2017.

Publications & Presentations

Publications

- "Backdating Documents: Wrong or Just Dumb?," 145 *Tax Notes* 333, Oct. 20, 2014.
- "The Supreme Court's 2013 Term in Tax," 145 *Tax Notes* 65, Oct. 6, 2014.
- "Tax Sharing Agreements and Related Contracts," 144 *Tax Notes* 1411, Sept. 22, 2014.
- "A Chamber of Commerce Victory," 144 *Tax Notes* 1201, Sept. 8, 2014.
- "Using Intercompany Debts as Assets," 144 *Tax Notes* 979, Aug. 25, 2014.
- "Summons Enforcement and the Supreme Court," 144 *Tax Notes* 835, Aug. 18, 2014.
- "Transferring Business Opportunities," 144 *Tax Notes* 611, Aug. 4, 2014.

- “Managing Foreign E&P,” 144 *Tax Notes* 337, July 21, 2014.
- “The Great American Tax Reformer,” 144 *Tax Notes* 79, July 7, 2014.
- “Journal Entries,” 143 *Tax Notes* 1435, June 23, 2014.
- “What Were They Thinking,” *Tax Notes*, June 23, 2014
- “Ability to Pay Taxation,” 143 *Tax Notes* 1195, June 9, 2014.
- “Negative Implications and Code Interpretation,” 143 *Tax Notes* 931, May 26, 2014.
- “Another Kimbell-Diamond Article,” 143 *Tax Notes* 717, May 12, 2014.
- “Paying for Assumption,” 143 *Tax Notes* 487, Apr. 28, 2014.
- “Substance or Law?,” 143 *Tax Notes* 257, Apr. 14, 2014.
- “Ruling by No Rule,” 142 *Tax Notes* 1485, Mar. 31, 2014.
- “Shay, Peroni, and Fleming,” 142 *Tax Notes* 1263, Mar. 17, 2014.
- “Quote Learned but Cite Gus,” 142 *Tax Notes* 993, Mar. 3, 2014.
- “E&P in Spinoffs - Part 2,” 142 *Tax Notes* 754, Feb. 17, 2014.
- “Mortgage Servicing Rights,” 142 *Tax Notes* 531, Feb. 3, 2014.
- “Statutory Interpretation Still Lives in Tax Cases,” *Law360*, Jan. 29, 2014.
- “Killer B' and Tax Policy,” 142 *Tax Notes* 343, Jan. 20, 2014.
- “Spinoff Auditing, Opinions and Rulings,” 142 *Tax Notes* 103, Jan. 6, 2014.
- “Double Deductions, Duquesne and Thrift Oil,” 141 *Tax Notes* 1219, Dec. 16, 2013.
- “Income Stripping by Interest Deductions,” 141 *Tax Notes* 971, Dec. 2, 2013.
- “Tax Decisions of the Supreme Court's 2012 Term,” 141 *Tax Notes* 635, Nov. 11, 2013.
- “Short Sales: The Basics,” 141 *Tax Notes* 517, Nov. 4, 2013.
- “Assumed Liability Deductions,” 141 *Tax Notes* 281, Oct. 21, 2013.
- “Savor the Corporate Rulings,” 141 *Tax Notes* 101, Oct. 7, 2013.
- “SILOS and LILOS in the Tax Court,” 40 *Tax Notes* 1413, Sept. 23, 2013.
- “Shelters and Contract Law,” 140 *Tax Notes* 1123, Sept. 9, 2013.
- “Final Regulations on Qualified Stock Dispositions,” 140 *Tax Notes* 805, Aug. 19, 2013.
- “The Substance of Dividends Received Deductions,” 140 *Tax Notes* 603, Aug. 5, 2013.
- “Form, Substance and PPL,” 140 *Tax Notes* 365, July 22, 2013.
- “Constitutional Cheat Sheet,” 140 *Tax Notes* 169, July 8, 2013.
- “Restricting Stock in Reorganizations,” 139 *Tax Notes* 1425, June 17, 2013.
- “Barnes Group and Zero Basis,” 139 *Tax Notes* 1303, June 10, 2013.
- “A Tax Common Law Approach to Property Ownership,” 139 *Tax Notes* 1059, May 27, 2013.
- “Relief for Late Regulatory Elections,” 139 *Tax Notes* 743, May 13, 2013.

- “Nationwide Uniformity and the Common Law of Federal Taxation,” *66 Tax Lawyer* 1, Fall 2012.
- “The Lowdown on Top Up Options,” *Law360*, Jan. 19, 2012.
- “Individual Mandate Stricken,” *2011 TNT* 172-7, Sept. 5, 2011.
- “Letter Ruling Provides Asset Transfer Work-Around,” *132 Tax Notes* 539, Aug. 1, 2011.
- “Economic Substance Doctrine Felonies,” *2011 TNT* 104-10, May 31, 2011.
- “The Current State of Liquidation-Reincorporation,” *89 TAXES* 25, Apr. 2011.
- “Circular Flows of Cash and the Federal Income Tax,” *64 Tax Lawyer* Vol. 64, No. 3, Spring 2011.
- “The Rule of Ralphs,” *2011 TNT* 54-7, Mar. 21, 2011.
- “Academic Articles on Tax,” *2011 TNT* 44-11, Mar. 7, 2011.
- “Forced Combination in North Carolina,” *2011 STN* 39-29, Feb. 28, 2011.
- “Variable Prepaid Forward or Short Against the Box or Both?” *38 DTR* J-1, Feb. 25, 2011.
- “Economic Substance Doctrine Defense Plan,” *2011 TNT* 35-9, Feb. 22, 2011.
- “Mayo Clinic Decision Does Not Insulate Treasury Regulations from Invalidation,” *21 DTR* J-1, Feb. 1, 2011.
- “Circular Flows of Cash,” *Tax Lawyer*, Vol. 64, No. 2, 2011.
- “Consolidating Foreign Affiliates,” *Florida Tax Review*, Vol. 11, No. 3, 2011.
- “Ownership, Series and Cells,” *2010 TNT* 234-9, Dec. 7, 2010.
- “Selling Nuclear Decommissioning Funds,” *195 DTR* J-1, Oct. 12, 2010.
- “Mergers, Reincorporations and Groman,” *128 Tax Notes* 869, Aug. 23, 2010.
- “U.S.-Headquartered Global Companies,” *127 Tax Notes* 575, May 3, 2010.
- “Corporate E&P and Reorganization Boot,” *126 Tax Notes* 1635, Mar. 29, 2010.
- “The Stockless D Reorganization Regulations,” *112 JTAX96*, February 2010.
- “The New Normal: Economic Substance Doctrine First,” *126 Tax Notes* 521, January 25, 2010.
- The Supreme Court's Federal Tax Jurisprudence: An Analysis of Fact Finding Methods and Statutory Interpretation from the Court's Tax Opinions, 1801-Present, *ABA Section of Taxation*, 2010.

Presentations

- “What Is Anti-Deference Really About?,” Multistate Tax Commission 52nd Annual Meeting, Boise, ID, August 5-8, 2019.
- “Tax Strategies for Corporate Acquisitions, Dispositions, Spin-offs, Joint Ventures, Financings, Reorganizations & Restructurings 2018,” Practising Law Institute (PLI), Chicago, IL, November 14-16, 2018.

Education

- New York University (LL.M. Taxation, 1987)
- Yale University (J.D., 1971)
- Duke University (A.B., 1968)

Admitted to Practice

- District of Columbia
- North Carolina

Related Services

Tax | Federal & International Tax | International | Tax Policy & Regulation | Employee Stock Ownership Plan (ESOP) Transactions and Litigation