

MVP: Jenner & Block's Geoffrey M. Davis

Law360 (November 26, 2018, 7:11 PM EST) -- Geoffrey M. Davis of Jenner & Block LLP served as tax counsel in a high-profile tax felony U.S. Supreme Court case, assisted with an amicus brief in the blockbuster *South Dakota v. Wayfair* case and has advised clients on multibillion-dollar deals, landing him among **Law360's 2018 Tax MVPs**.

HIS BIGGEST ACCOMPLISHMENT:

Davis described his role as tax counsel in the case *Marinello v. U.S.* as both his biggest accomplishment of the year and the most unusual. In a case that was seen as “something of a long shot,” Davis and his team convinced seven of the nine justices that federal prosecutors had taken too broad a view of Internal Revenue Code Section 7212(a), which criminalizes the obstruction of tax laws.

The case went “viral” as lower courts agreed with the concept that any “‘corrupt’ act, at any time, that ultimately hinders the administration of the tax code can be considered felony tax obstruction,” Davis said. He described what he called circular arguments espoused by prosecutors in the case as worthy of Lewis Carroll.

He said the experience of watching his colleagues convince justices from “from all across the spectrum” of his side’s arguments was something he's unlikely to forget.

“The experience taught me that certain specialized areas of law can easily get caught in an echo chamber of reasoning over time,” he said. “It always pays off to step back and view the field in the broader context, flow and development of the law.

The logo consists of the letters 'MVP' in a blue, serif font. A red circle is drawn around the 'V', with a red arrow pointing upwards from the bottom of the circle.

**Geoffrey M.
Davis**
Jenner & Block

HIS BIGGEST CHALLENGE:

In line with a major theme among tax attorneys in 2018, Davis said his biggest challenge of the year has been parsing the Tax Cuts and Jobs Act passed in December 2017.

“The U.S. tax code is like an enormous Rube Goldberg machine, operating in a galaxy of other Rube Goldberg machines in other countries, raising funds, distributing wealth, impacting notions of fairness, incentivizing and disincentivizing business, investment, patriation and other activities,” he said.

Some of his clients have benefited from the new provisions, while others have faced new challenges, which he has helped address. While the immediate shock may be wearing off as the IRS publishes additional guidance, he expects “smaller aftershocks to continue to make work in this area exciting.”

HIS OTHER NOTABLE WORK:

As co-chair of Jenner & Block's tax practice, Davis served as tax counsel for General Dynamics Corp. in its \$9.7 billion acquisition of CSRA Inc., and he advised the company in its \$1 billion note offering last September.

He did further work at the Supreme Court with an amicus brief filed by the National Congress of American Indians in the South Dakota v. Wayfair case that overturned the court's long-standing physical presence requirement for collecting sales tax. The amicus sought to ensure that the Supreme Court took Native American sovereignty into consideration, saying, “It would be ironic indeed if, in removing old burdens on interstate commerce, the court accidentally created new burdens on Indian commerce.”

Davis has also spent a significant amount of time this year working in the exploding area of cannabis, advising on transactions in both the U.S. and Canada.

WHY HE'S A TAX ATTORNEY:

Davis didn't start in law, he worked as a CPA with a focus in international tax before attending law school at Boston University School of Law. After working as a clerk and a litigator, he moved back to tax about 20 years ago.

“One constant throughout my career is that I've always enjoyed the creative aspects of tax and the context of interacting with the client to help them solve problems and achieve their goals,” he said.

His current practice allows him to immerse himself in creative deal work and engage in litigation with a tax component.

“The dollars-and-cents impact of tax on a transaction or on a counseling matter tends to be hugely disproportionate to the lawyer spend, and that tends to make tax practice a gratifying one,” he said.

HIS PROUDEST MOMENT:

While his tax practice has seen a variety of exciting moments, Davis is not one to forget the personal moments of the year.

“My proudest moments have been watching my two daughters succeed in college and my eldest graduate and head into her own good career,” he said.

— *As told to Philip Rosenstein*

Law360's MVPs are attorneys who have distinguished themselves from their peers over the past year through high-stakes litigation, record-breaking deals and complex global matters. A team of Law360 editors selected the 2018 MVP winners after reviewing nearly 1,000 submissions.