



MICHAEL R. LEVY Partner

Covington & Burling LLP
1201 Pennsylvania Avenue, NW
Washington, DC 20004-2401
Tel: 202.662.5560
mlevy@cov.com

Practices

- Corporate
 - Venture Capital & Emerging Companies
- Litigation
- Tax
 - Controversies
 - Legislative & Regulatory Advocacy

Education

- Harvard Law School, J.D., 1973
- Yale University, B.A., 1970

Judicial Clerkship

- Hon. Arnold Raum, U.S. Tax Court, 1974-1975

Michael Levy is a senior partner in Covington & Burling's federal income taxation practice. He joined Covington & Burling in 1975 and became a partner in 1981.

Mr. Levy is admitted to practice before the U.S. Supreme Court, the U.S. Claims Court, and the Tax Court. His practice has included advisory work and representation before the IRS for both small and large U.S. businesses, the more recognizable among them including IBM, Hewlett Packard, Goodyear, The Interpublic Group of Companies, United Technologies Corporation, Sun Life Assurance Company of Canada, and the Mutual Life Insurance Company of New York. His experience includes litigation in the Tax Court and the Claims Court, other IRS controversy work at the examination level and in the Appeals Office, advising clients on tax-efficient structures for mergers, acquisitions and other transactions, and providing tax planning for U.S. companies doing business outside the United States.

In recent years, Mr. Levy has had significant experience in tax planning for the use of intangibles outside of the United States, including the application of the transfer pricing rules and the implementation of cost sharing arrangements. Mr. Levy has been a speaker at tax conferences sponsored by various groups, such as PLI and the N.Y.U. Institute on Taxation, on such diverse topics as tax issues of a new business, taxation of electronic commerce and communications services, deductibility of contributions to foreign pension plans, and selected issues in mergers and acquisitions.