Lewis J. Greenwald

Attorney at Law

617 338 2446
617 875 2415
lgreenwald@sullivanlaw.com

Lew has more than 30 years of deep technical experience in U.S. international tax planning, U.S. international tax compliance and controversy, and transfer pricing.

His practice focuses on the provision of international tax planning for multinational corporations, entrepreneurs, and high-net worth individuals, including:

- Tax-efficient acquisitions, dispositions, reorganizations, and repatriations
- Migrating intellectual property (IP)
- Debt/equity determinations; bad debt/worthless stock deductions
- Transfer pricing planning (establishing, documenting, and pricing intercompany relationships) and transfer pricing controversies
- U.S. international tax compliance (IRS Forms 5471, 5472, 8865, 8858, 8621, and 3520), with a view to the avoidance of penalties and statute of limitation issues
- Cross-border foreign currency transactions
- Voluntary disclosures and expatriations (including relocations to Puerto Rico)

Education

- Fordham University School of Law (J.D.)
- Rutgers University (M.B.A.)
- New York University (B.A.)

Bar & Court Admissions

- New York
- Massachusetts

Professional Qualifications

- Frequent contributor to *Tax Notes International*
- Frequent speaker for the International Fiscal Association (IFA)
- Former Regional Vice President, New England Region, IFA
- Former member, Board of Directors, National Foreign Trade Council (NFTC)

Capabilities

- International Tax
- Tax

Sullivan
SULLIVAN & WORCESTER

Awards & Honors

- Recommended by *The Legal 500 U.S.* (2022, 2024-2026)
- *International Tax Review's World Tax Guide,* Notable Practitioner (2024-2026)

Community Engagement

- Passionate about social and criminal justice and protection of the environment

Representative Client Work

- Represented Truliant Consulting, a leading pharmacovigilance, risk management, and regulatory compliance advisory firm, in connection with its acquisition by ELIQUENT Life Sciences

Viewpoints

May 19, 2025
Why the First U.S. Pope Should Expatriate Immediately
Tax Notes

February 5, 2025
Final Section 367(d) Regulations Show No Significant Changes
Tax Notes Federal

October 7, 2024
Final Digital Asset Reporting Regulations Alleviate Brokers' Obligations
Tax Notes International

May 16, 2024
Significant Civil and Criminal Tax Penalties for Non-Reporting of Cryptocurrency Transactions
Reuters

April 29, 2024
New Proposed Section 987 Regulations Need an 'Angel List' Election
Tax Notes International

May 15, 2023
Is It Finally Time to Make That Voluntary Disclosure?
Tax Notes International

February 27, 2023
Finalized Regs Shut Down Consolidated Group Parlor Trick
Tax Notes International

October 17, 2022
Will Treasury and the IRS Gut the PFIC Insurance Exception?
Tax Notes International and Tax Notes Federal

March 21, 2022
Why Timely and Accurate Filing of U.S. International Information Returns Is Critical
Tax Notes International

January 31, 2022
PFICs Foot Faults and the Cash Conundrum
Tax Notes International

Sullivan
SULLIVAN & WORCESTER