

Former DOJ Atty Named Partner At Crowell & Moring

By Yvonne Juris

Law360 (September 23, 2019, 8:34 PM EDT) -- A former trial attorney for the U.S. Department of Justice and special counsel for Covington & Burling LLP has joined Crowell & Moring LLP's New York office as a partner in the tax and litigation groups, the firm has announced.

S. Starling Marshall, who started working as a partner for both the tax and litigation groups on Sept. 16, told Law360 that she felt Crowell was the perfect fit for her various skill sets. While Marshall will be based in the New York office, she said she would also help grow the firm's offices on the West Coast, where she also has clients.



Starling Marshall

"This tax group is really strong in tax litigation and controversy, and its commercial litigation group is also quite strong, so it's a perfect fit," Marshall said.

As a partner in the tax group, Marshall said she expected to guide clients through the changes from the Tax Cuts and Jobs Act and aid those who have disputes under the statutes or who might want to challenge certain regulations under the TCJA.

"There's going to be a boom of tax litigation and controversy because of the new provisions of the TCJA," Marshall said. "I think this is a great time to be a tax controversy attorney."

The TCJA, which like the Tax Reform Act of 1986 made significant changes to U.S. tax laws, will force taxpayers to parse the revisions and result in tax disputes, she said.

"Tax claims take a while to ripen," Marshall said. "Anytime there's a new law, it's open to new interpretations from taxpayers and the IRS."

Clients may need assistance unpacking items such as global intangible low-taxed income, the base erosion and anti-abuse tax, opportunity zones and the pass-through deduction offered through Internal Revenue Code Section 199A, Marshall said.

The Anti-Injunction Act could pose a hurdle for those seeking pre-enforcement challenges to a regulation, she said. But once facing enforcement, they are more able to contest regulations using certain arguments that assert violations of the Administrative Procedure Act, Marshall added. Other

areas clients may need to be advised of include matters related to cryptocurrency and industrial hemp, she said.

As a litigator for the DOJ, Marshall won a number of cases of first impression during her seven-year tenure with the Obama administration from 2009 to 2016.

One such case was AmerGen Energy Co. LLC v. U.S. Marshall served as a co-lead attorney for the U.S., successfully representing it against the company at the Court of Federal Claims and the Federal Circuit in a case about whether nuclear decommissioning liabilities could be added to its basis. The U.S. maintained that it could not because it did not meet the economic performance requirement under IRC Section 461(h).

Marshall also did a two-year stint at the DOJ's Office of Legal Policy, vetting judges and aiding them in the nomination process, she said.

Marshall earned her law degree from Fordham University School of Law.

Crowell is an international firm that represents clients in regulatory, transaction, arbitration and litigation matters, according to the firm.

--Editing by Neil Cohen.