

## Rising Star: Latham's Brian McManus

*Law360, New York (July 20, 2017, 3:36 PM EDT)* - Latham & Watkins LLP's Brian McManus represents companies and individuals navigating high-stakes tax matters, including when he landed a major victory for Scottish Power in a \$4 billion fight with the IRS, earning him a spot as one of five tax practitioners under 40 honored by Law360 as Rising Stars.

### **ONE OF THE BIGGEST CASES OF HIS CAREER:**

The U.S. Tax Court in 2012 ruled that Scottish Power did not misclassify a \$4 billion cash advance to a subsidiary to cut its federal tax bill, dealing a blow to the Internal Revenue Service's efforts to crack down on advantageous tax structures in cross-border acquisitions. McManus represented Iberdrola SA, the Spanish energy firm that bought Scottish Power in 2007, on the team that tried the case.

"We prevailed on that case in full and to some extent changed the tax law on cross-border debt."

### **A CURRENT NOTABLE CASE:**

McManus is representing Weyerhaeuser Co., one of world's largest lumber companies, in an \$800 million tax dispute involving an alleged "disguised sale" of timberlands.

"Fighting with the IRS over complicated partnership tax cases is always a challenge, particularly when it's a high-stakes, high-dollar case for a large public company."

### **PROUDEST MOMENT AS AN ATTORNEY:**

McManus frequently handles sensitive tax matters involving

**RISING**  
 ★★★★★  
**STAR**



**Brian McManus**  
 Latham & Watkins

**Age:** 40

**Home base:** Boston and Washington, D.C.

**Position:** Partner

**Law school:** Suffolk University Law School, Georgetown Law

**First job after law school:** Office of General Counsel at the U.S. Department of Housing and Urban Development

allegations of fraud and potential criminal tax charges. Some of the work that he is most proud of is the behind-the-scenes, discrete problem solving with the IRS and the U.S. Department of Justice that he does day to day for his clients.

“What we as a group at Latham think is the edge that we have over our peers is our relationships with the government and the respect that we’ve been able to build. We don’t play games with them. We have good working relationships with our colleagues at the IRS and the Justice Department.”

***WHY HE BECAME A TAX ATTORNEY:***

“First of all, tax controversy is fun. People laugh, but I think it’s a lot of fun. It’s fascinating because tax touches everything and so I have an opportunity to learn about some of the most complicated and sensitive details of individuals’ lives and corporate issues. Every day is different. Every day is a different crisis for a different client and so the practice is just tremendously fascinating. Tax is also hard, obviously, so that’s always a challenge. I really enjoy it. It’s an odd passion probably, but I like it.”

"When I first started out, I was particularly interested in criminal law because I thought that it was exciting. I continue to practice criminal law, but those cases when clients go to jail are particularly devastating and difficult. That’s the tough part of the job, when someone ends up not being in a good spot at the end of the process."

***HIS ADVICE TO YOUNGER ATTORNEYS:***

When McManus started at the U.S. Department of Housing and Urban Development as a young lawyer and interacted in particular with large law firms, he thought there was a common approach of bullying and an assumption as to his and his colleagues’ capabilities, work product and work ethic.

“I think that as a young lawyer in the government, you have a lot of discretion and power. I learned right from ‘go’ that it was important to be respectful, to be civil, not to underestimate the government and to treat them appropriately.”

— *As told to Natalie Olivo*

*Law360's Rising Stars are attorneys under 40 whose legal accomplishments belie their age. A team of Law360 editors selected the 2017 Rising Stars winners after reviewing more than 1,200 submissions. This interview has been edited and condensed.*

All Content © 2003-2017, Portfolio Media, Inc.