



Bradley M. Seltzer

Partner
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Education

J.D., *with high honors*, George Washington University Law School
B.A., *magna cum laude*, State University of New York at Albany

Bar Admissions

District of Columbia
California

Background

Brad Seltzer brings nearly 40 years of experience representing Fortune 100 utility, energy and telecom clients in complex tax matters, including tax planning, accounting and controversy. He defends clients in large tax disputes with the Internal Revenue Service (IRS) at both the trial and appellate court levels, and prepares private letter rulings, technical advice requests and accounting method changes for the IRS National Office.

Brad has extensive experience testifying at public hearings on behalf of clients regarding proposed regulations that affect the utility industry, such as interest synchronization, consolidated tax adjustments and the normalization consequences of dispositions or deregulation. He also counsels on tax saving strategies and manages complex tax refund claims, audits, appeals and litigation.

Brad is a frequent speaker on utility and telecom tax topics at various industry conferences and before various trade associations and professional organizations, including the American Bar Association Section of Taxation, the Edison Electric Institute, the American Gas Association, the National Association of Regulatory Utility Commissioners and the IRS.

Brad returns to Eversheds Sutherland (US) after nearly a 20-year stint with Deloitte Tax, where he most recently served as Global and U.S. Tax Leader of its Energy Resources and Carbon Markets groups.

Awards

- Recognized by *The Legal 500 United States* in the area of international tax (2017) and U.S. taxes: contentious (2017)

Professional Activities

- Former Chair, Section of Taxation, Section of Public Utility, American Bar Association
- Former Chair, Section of Taxation, Normalization and Industry Specialization Subcommittees, American Bar Association
- Former Member, Taxation Section, Steering Committee and Tax Policy Committee, District of Columbia Bar

Articles

- House Bill Proposes Tax Credit Extensions for Renewable Energy, Biodiesel and Alternative Fuels and Other Energy Tax Provisions (December 6, 2018)
Breaking Energy
- Unpacking The New Temporary Rules For Bonus Depreciation (September 12, 2018)
Law360
- A Federal Tax Perspective On Judge Kavanaugh (July 16, 2018)
Law360
- A Practical Method For Utility Property Interest Allocation (June 20, 2018)
Law360
- Will Tax Reform Affect Utility Rates? (January 18, 2018)
Law360
- What Tax Reform Means For The Energy Sector: Part 2 (January 9, 2018)
Law360
- What Tax Reform Means For The Energy Sector: Part 1 (January 8, 2018)
Law360

Presentations

- Balancing Tax Planning, Advocacy, and Professional Ethics: The Rules That Every Tax Advisor Should Know (December 6, 2019)
Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2019
- Balancing Tax Planning, Advocacy, and Professional Ethics: The Rules That Every Tax Advisor Should Know (November 15, 2019)
Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations & Restructurings 2019
- Economic Substance, Judicial Doctrines and Legal Ethics (May 16, 2019)
PLI Tax Planning for Domestic and Foreign Partnerships, LLCs, Joint Ventures and Other Strategic Alliances
- Energy Hot Topics (May 10, 2019)
ABA May Tax Meeting
- FBA Presentation on Proposed Bonus Depreciation Regulations under Section 168(k) (August 21, 2018)
- Economic Substance, Judicial Doctrines and Legal Ethics (June 4-6, 2018)
Practising Law Institute (PLI)

- Tax Planning for Domestic & Foreign Partnerships, LLCs, Joint Ventures & Other Strategic Alliances 2018 (May 1-3, 2018)
Practicing Law Institute
- Renewables Tax Update (November 5 - 8, 2017)
Edison Electric Institute (EEI)
- Updates Impacting the Energy Industry (September 14-16, 2017)
American Bar Association (ABA)
- Sutherland's Year-End Tax Seminar (December 6, 2016)
- Houston Tax Roundtable (September 12, 2016)
- Utility Hot FIT Topics (July 28, 2016)
National Association of Water Companies

Court Admissions

- U.S. Tax Court
- U.S. Court of Appeals for the District of Columbia
- U.S. Court of Federal Claims
- U.S. Supreme Court