



Kenneth S. Levinson

COUNSEL

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Services

Business & Tax Planning

International

Tax Disputes & Litigation

Asia Practice

Mergers & Acquisitions

Trusts & Estates

Ken is an experienced and recognized transactional tax lawyer who advises clients on a wide range of international tax, structuring and business issues. He also advises clients on structuring captive insurance companies, their tax impacts and audit issues.

Ken focuses on worldwide tax planning, transaction structuring and a number of tax issues related to mergers and acquisitions, IP licensing, employee relocation, and international franchising. He has extensive experience dealing with compliance for all federal, state and foreign taxes, expatriate tax issues, audits, appeals proceedings, controversy management, negotiation and litigation, foreign bank account reporting (FBARs) and voluntary disclosures.

Ken also helps clients with insurance matters including strategic design, tax structuring and implementation of captive insurance companies, including evaluation of micro-captives and nonadmitted insurance obligations, advising on insurance programs, analysis of domiciles, loss prevention, managing and negotiating claims, and advising on broker RFPs.

Prior to joining Fredrikson, Ken was a partner with another large Minneapolis law firm where he led the international tax and captive insurance company taxation practices. He also worked with KPMG as the managing director of the Midwest region in the captive and warranty practice. Prior to these roles, Ken held executive positions with Northwest Airlines, where he was responsible for the Tax and Insurance Departments and served as CFO and chief strategy officer of the Cargo Division, and with Marriott Corporation, where he was responsible for international project finance and for federal and international tax matters, audits/appeals, and federal tax legislative matters. Ken also served as Assistant Branch Chief in the Office of Chief Counsel at the Internal Revenue Service, Washington, D.C., and was a special advisor to the U.S. Department of Justice on the *Project Haven* Federal grand jury investigation.

Ken previously taught the graduate level international tax course in the LL.M. (Tax) program at Georgetown University Law Center for nine years, and now teaches the international tax course at the University of Minnesota Law School. He has been an expert witness in Federal court on international tax matters and is a frequent speaker and author on various international tax matters.

Credentials

Education

- Georgetown University, LL.M., Tax, 1978, *with honors*
- George Washington University Law School, J.D., 1978, *with high honors*
- University of Wisconsin-Madison, B.A., 1969, *with distinction*

Admissions

- District of Columbia
- Minnesota
- Virginia
- U.S. Supreme Court
- U.S. Tax Court

Recognition

- *Best Lawyers in America*, Tax Law, 2010-2024; Litigation and Controversy-Tax, 2012-2024
- North Star Lawyer, Minnesota State Bar Association, 2022
- Jack Carlson Memorial Distinguished Service Award, Minnesota State Bar Association, Tax Law Section Annual Judges Conference, 2019
- *Marquis Who's Who*® Albert Nelson Marquis Lifetime Achievement Award, 2018
- *The Legal 500*, Tax, Aviation and Captive Insurance
- *Who's Who in American Law*
- *Who's Who International*
- *Who's Who in Executives and Professionals*

Civic & Professional

Professional Activities

- University of Minnesota Law School, Adjunct Professor, *International Tax*, 2011-present
- Minnesota State Bar Association, Board Member, Tax Council, 2016-present
- Minnesota Center for Fiscal Excellence, Board Member, 1990-present; Board President, 2004-2006; Executive Committee Member, 2006-present
- National Tax Association, Board Member, 1999-2002

- Tax Executives Institute, Board Member, 1998-2002
- Georgetown University Law Center (LL.M. Graduate Tax Program), Adjunct Professor, *International Tax*, 1978-1987
- Air Transport Association, Tax Committee and Insurance Committee, Former Chair
- International Air Transport Association, Risk and Insurance Managers Panel, Former Chair
- American Bar Association

Military Experience

- U.S. Navy, Lieutenant, 1969-1972

Community

- Carver County Sheriff's Office Mounted Posse, Deputy Sheriff, 2002-present; Board Member, 2010; Training Committee Chair, 2012-present
- Search, Rescue and Recovery Resources of Minnesota, 2008-present; Counsel to Board, 2010-present
- Casa de Esperanza, Pro Bono Counsel, 2008-present

News

Firm News | 08.17.2023

Fredrikson Attorneys Recognized in The Best Lawyers in America© 2024

Firm News | 06.26.2023

Fredrikson Attorneys Recognized as North Star (Pro Bono) Lawyers

Article | 08.18.2022

Fredrikson & Byron Attorneys Recognized in The Best Lawyers in America© 2023

Firm News | 06.18.2019

Attorneys Ken Levinson and Lynn Linné Honored by Minnesota State Bar Association

Speaking Engagements

Event | 05.17.2023

Let's Talk About Tax—An Annual Sampler

Event | 05.25.2022

Let's Talk About Tax—An Annual Sampler

Event | 11.04.2021

Revisiting the “Three-Legged Stool”: Is Good Tax Policy Dead?

Event | 04.29.2021

FBAR Controversies Continue: Foreign Account Reporting, Compliance Requirements, and Litigation Update

Event | 12.17.2020

International Joint Ventures: Some Tricks and Traps of the Trade

Event | 12.10.2020

Something Different: An Income Tax “Potpourri” Webinar

Event | 11.12.2020

Leaving Town? Top 10 Minnesota Residency Myths Debunked

Legal Updates

Legal Update | 02.16.2021

Tax Filing for Nonadmitted Insurance Purchases Due March 1, 2021

Legal Update | 03.21.2020

Tax Filing Season Impacted by COVID-19

Publications & Presentations

Selected Presentations

Presenter, *Tax Law Basics Every Immigration Attorney Should Know*, Fredrikson & Byron Webinar, November 10, 2023

Presenter, *Tax Law Basics Every Immigration Attorney Should Know*, MSBA Immigration Law Section, October 31, 2023

Co-Presenter, *Taxing Questions for Foreign Nationals: Tax Law Basics Every Immigration Attorney Should Know*, American Immigration Lawyers Association, September 27, 2023

Presenter, *Privileges, Kovel, Settlements, and Ethics Rules: What You Don't Know CAN Hurt You – and Your Clients!*, MSBA Tax Section Seminar, May 18, 2023

Co-Presenter, *Revisiting the “Three-Legged Stool”: Is Good Tax Policy Dead?*, Fredrikson & Byron Webinar, November 4, 2021

Co-Presenter, *FBAR Controversies Continue: Foreign Account Reporting, Compliance Requirements, and Litigation Update*, Fredrikson & Byron Webinar, April 29, 2021

Presenter, *Joint Ventures: Key Issues and Potential Conflicts in Establishing and Operating Joint Ventures*, HCBA Webinar, February 18, 2021

Presenter, *International Joint Ventures: Some Tricks and Traps of the Trade*, Fredrikson & Byron Webinar, December 17, 2020

Co-Presenter, *Federal and State Residency Issues: COVID and Beyond...*, Minnesota State Bar Association's 80th Tax Institute, December 14, 2020

Co-Presenter, *Something Different: An Income Tax "Potpourri"* Webinar, Fredrikson & Byron and RSM Webinar, December 10, 2020

Co-Presenter, *Leaving Town? Top 10 Minnesota Residency Myths Debunked*, Fredrikson & Byron Webinar, November 12, 2020

Co-Presenter, *Key Transfer Pricing Considerations (and Opportunities) in the Era of COVID*, Fredrikson & Byron and RSM Webinar, September 29, 2020

Presenter, *Joint Ventures: US or Foreign, They're Not What They Used To Be*, Oregon Bar Association's 20th Annual Tax Institute, September 16, 2020

Presenter, *Cross Border Legal and Tax issues in the Age of COVID-19*, Fredrikson & Byron International Webinar Series, June 16, 2020

Co-Presenter, *State and Local Tax Implications of International Tax Reform and the CARES Act*, The State Tax Webinar Series, hosted by Fredrikson & Byron and Minnesota Society of CPAs, June 11, 2020

Co-Presenter, *Special Report: Federal Tax Reform—State Tax Conformity, or Not?*, COST Mid-West Regional State Tax Seminar, September 19, 2019

Co-Presenter, *Global Supply Chain Trends and Developments: Asia and Latin America*, Fredrikson & Byron and Global Minnesota Program, June 18, 2019

Presenter, *International Joint Ventures: A Re-emerging Option for International Business*, MSBA International Joint Ventures Webinar, April 26, 2019

Co-Presenter, *Understanding the Implications of the New Transfer Pricing Rules: Taxation for Cross Border Transactions*, MSBA International Business Law Institute, April 17, 2019

Panel Chair and Co-Presenter, *International Tax Planning and Key Issues Following TCJA*, Minnesota Bar Association's 78th Annual Tax Institute, December 2018

Panel Chair and Co-Presenter, *International Joint Ventures: Structuring, Governance and Tax Related Issues*, Minnesota State Bar Association's 77th Annual Tax Institute, November 2018

Panel Chair and Co-Presenter, *Oh, You're a Tax Lawyer: Then Can You Answer This?*, Minnesota State Bar Association's 77th Annual Tax Institute, November 2018

Panel Chair and Co-Presenter, *U.S. International Tax: The Changing Landscape*, Minnesota State Bar Association Webinar, October 2018

Presenter, *International Tax Changes in the TCJA: Operating From This New World While Doing Business and Investing in the Old...*, Oregon State Bar Association's 18th Annual Tax Institute, June 2018

Co-Presenter, *International Tax and Structuring Issues in International Franchise and Distribution Arrangements*, ABA's International Law Section Annual Conference, April 2018

Presenter, *Insurance Taxation Issues*, Des Moines Insurance Roundtable, March 2018

Presenter, *Overview of U.S. International Tax and Tax Treaties: Key Principles, Key Issues*, Oregon State Bar Association's 17th Annual Tax Institute, June 2017

Panel Chair and Co-Presenter, *The Changing Landscape of International Tax*, Minnesota State Bar Association's 41st Annual International Business Law Institute, May 2017

Presenter, *Overview of U.S. International Tax and Tax Treaties*, Florida Bar Association's International Law Association Global Forum on International Law, February 2017

Panel Chair, *Key Issues in IRS Investigation of Offshore Activities*, Minnesota State Bar Association's 76th Annual Tax Institute, December 2016

Panel Chair and Co-Presenter, *Key International Tax Planning Issues: Permanent Establishments, BEPS and Transfer Pricing*, Minnesota State Bar Association's 76th Annual Tax Institute, December 2016

Co-Presenter, *Utilizing Captive Insurance Companies in Franchising: How Does THAT Work?*, Franchise Business Network, August 2016

Co-Presenter, *Expanding Abroad From the United States: What You Don't Know May Hurt Your Business*, ABA's Business Law Section Spring Meeting, April 2016

Co-Presenter, *Introduction to, and Overview of, U.S. Tax Treaties*, Minnesota State Bar Association, October 2015

Presenter, *Career Choices and Development Opportunities in Tax*, University of Minnesota Law School, October 2015

Co-Presenter, *Direct Selling Internationally: Tools for Navigating the Business and Tax Pitfalls*, Direct Selling Association, 2015 Global Strategies Summit, October 2015

Presenter, *New Frontiers in International Franchising: Tax Issues for International Franchising for Dummies*, International Bar Association/International Franchise Association's 31st Annual Joint Program, 2015

Co-Presenter, *International Tax Polar Plunge: Cold Realities of Inversions, FACTA and Expatriations*, Minnesota Bar Association, 2015

Presenter, *Update on International Tax Issues and Proposals Reform*, Minnesota Bar Association, Tax Institute, 2014

Presenter, *Employing Staff in and from Asia*, The Expatriate Academy, Amsterdam, Tax Faculty, November 2014

Presenter, *Key Tax Issues in International Franchise Transactions*, International Franchise Association, 47th Annual Legal Symposium, 2014

Presenter, *Placing Employees in Europe: Case Studies in Employment Benefits and Corporate Tax Challenges*, Forum for Expatriate Management, 2014

Articles

Co-Author, "Tax Issues in International Franchising," *The International Journal of Franchising Law*, October 2015

Author, "Why it Made Sense for Walgreens To Not Take Advantage of Tax Inversions," *Minnesota State International Business Times*, August 2014

Chapter Co-Author, "International Issues," *Mergers and Acquisitions of Franchise Companies, Second Edition*, American Bar Association, 2014

Author, "What Are Inversions," *Minnesota Center for Fiscal Excellence Newsletter*, July 2014

Author, "What Are the Implications of U.S. Expats Giving Up Their Citizenship?" *Society for Human Resource Management*, May 2014

Blog Posts

Let's Talk About Tax | 07.27.2023

What? *Another* Supreme Court Tax Case? Yup, but you really ought to watch THIS one...

Let's Talk About Tax | 10.26.2022

Professor Moriarty Is Going to Make an Appearance at the U.S. Supreme Court

Let's Talk About Tax | 12.03.2021

As Sherlock Holmes Would Say, "The Game's Afoot": A Possible SCOTUS Tax Case?

Let's Talk About Tax | 09.16.2021

Tax Issues in the Use or Disposition of International Intangibles: The Good, the Bad, and the Ugly (Part II)

Let's Talk About Tax | 09.09.2021

Tax Issues in the Use or Disposition of International Intangibles: The Good, the Bad, and the Ugly (Part I)

Let's Talk About Tax | 07.15.2021

Captives, NRRRA and Nonadmitted Insurance Premium Taxes – A Primer (Part II)

Let's Talk About Tax | 07.08.2021

Captives, NRRRA and Nonadmitted Insurance Premium Taxes – A Primer (Part I)