

# Miller & Chevalier Elects Two New Members to International and Tax Practices

Miller & Chevalier Chartered announced the elections of Ann Sultan and James R. (Jim) Gadwood as Members of the firm. The promotion was effective Jan. 1.

The firm said Ann Sultan focuses her practice on internal and government investigations, international corporate compliance, and white collar defense, particularly the Foreign Corrupt Practices Act and anti-money laundering laws and regulations. Sultan also advises public companies and senior executives on compliance assessments, due diligence, risk management, U.S. Department of Justice and U.S. Securities and Exchange Commission enforcement actions, and interactions with external auditors in the context of accounting and financial reporting matters.

Jim Gadwood has a federal tax practice, including tax accounting, transfer pricing, opportunity zones, the non-deductibility of fines and penalties, debt-versus-equity determinations, and earnings-stripping rules. He regularly assists clients with special industry tax issues, including insurance companies, investment funds, and investor-owned utilities. He has represented taxpayers in connection with Internal Revenue Service (IRS) examinations, conferences with the IRS Independent Office of Appeals, and requests for advance pricing agreements, changes in accounting method, technical advice memoranda, and private letter rulings.