



CAROL P. TELLO

carol.tello@sutherland.com | Partner | Washington DC | P: 202.383.0769

Carol Tello is a member of Sutherland's Tax Practice Group and focuses primarily on international tax matters. Her practice includes a broad range of cross-border tax planning and Internal Revenue Service (IRS) controversy matters for both business entities and individuals. Much of her work has been for insurance companies in the cross-border context. She has particular experience in cross-border restructuring transactions, inbound corporate transactions, withholding matters, and treaty interpretation issues, as well as cross-border taxation of corporate executives and the U.S. taxation of non-U.S. citizens. She also advises clients on tax issues involving intellectual property transactions.

Her prior experience includes service in the IRS Office of Associate Chief Counsel (International) and as a Special Assistant to the Assistant Commissioner (International). While at the IRS, she participated in a number of income tax treaty negotiations, was the IRS National Office adviser in several Tax Court cases, and worked on various regulations and other guidance, including significant participation in developing regulations under the cross-border withholding tax provisions and concerning the taxation of software transactions.

Carol is the author of the BNA TMP 915-3 *Payments Directed Outside the United States - Withholding and Reporting Provisions Under Chapters 3 and 4*, as well as numerous articles on various tax issues. She also has been recognized in Euromoney's *The Guide to World's Leading Tax Advisers* (2011) and as one of the top 20 in Tax in the United States in *Women in Business Law*, a *Legal Media Group Guide to the World's Leading Lawyers* (2012).

PRACTICE FOCUS

Tax
Corporate Taxation
International Taxation

EDUCATION

M.L.T., Georgetown University,
1983
J.D., University of Maryland School
of Law, 1981
B.A., College of William & Mary,
1968

BAR MEMBERSHIPS

District of Columbia
Maryland

