Cooley

Eileen Marshall

Partner

emarshall@cooley.com

+1 202 728 7083

Washington, DC
Palo Alto

Tax
Mergers and Acquisitions
Debt Finance
Venture Capital
Business Restructuring

Eileen Marshall’s practice includes all aspects of domestic and cross-border mergers, acquisitions, divestitures, restructurings, tax-free reorganizations, taxable and tax-free spinoffs, incorporations, and partnership formations. She also has significant experience advising on tax issues in connection with public and private equity and debt financings and restructurings.

Select Publications:

- Co-drafter, “Comments on Notice 2023-2 Regarding the Excise Tax under Section 4501,” American Bar Association Section of Taxation, March 20, 2023
- Co-drafter, “Comments on Section 4501 Excise Tax on Certain Repurchases of Corporate Stock,” American Bar Association Section of Taxation, December 7, 2022
- Co-author, "A Tasting Menu: Selections from Our Favorite Unresolved Issues in the Garlock Treatise," Taxation of Financial Products and Transactions, Practising Law Institute, 2021
- Co-author, "What is 'Interest'? and Other Mysteries under the Proposed Section 163(j) Regulations," Taxation of Financial Products and Transactions, Practising Law Institute, 2020
- Co-author, "Life Cycle of a Corporation: Funding Growth in the Teenage Years," University of Southern California Gould School of Law, Seventy-Second Institute of Federal Taxation —Major Tax Planning, 2020
- "Merger Termination Fees and the Reach of Section 1234A," Taxation of Financial Products and Transactions, Practising Law Institute, November 2017
- Co-author, "A User's Guide to Call Spread Convertibles," Taxation of Financial Products and Transactions, Practising Law Institute, 2009
- "Practical Run-Ins between Conventional Convertible Debt Instruments and Certain Interest Disallowance Provisions of the Code," Taxation of Financial Products and Transactions, Practising Law Institute, 2008
- Co-author, "Structuring the Corporate Start-Up," New York University 64th Annual Institute on Federal Taxation, 2006
- Co-author, "More from the Abyss of Debt and Equity," New York University 63rd Annual Institute on Federal Taxation, 2005

Select Speaking Engagements:

- “Stock Repurchase Excise Tax—Application to Financial Products,” American Bar Association Tax Section, February 10, 2023
- “The Stock Buyback Excise Tax,” Annual Tax Legislative and Regulatory Update Conference, District of Columbia Bar Association, January 26, 2023
- “Selected Financial Products Issues in Corporate Transactions,” Tax Strategies for Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Reorganizations and Restructurings, Practising Law Institute, November 18, 2022
- “M&A and Financings Trends,” 38th Annual Tax Executives Institute (TEI)—San Jose State University High Tech Tax Institute, November 8, 2022
- “Unique Deal Structures and “Bolt-On” Innovations in M&A,” American Bar Association Tax Section, October 15th, 2022
- "Section 355 Update," Annual Tax Legislative and Regulatory Update Conference, District of Columbia Bar Association, Taxation Section, May 4, 2022
- "SPACs—Cross-Border Issues," Cross-Border M&A Tax Planning, Practising Law Institute, March 15, 2022
- "Financing Developments and Tax Considerations, IPOs, SPACs, and UP-Cs," 37th Annual Tax Executives Institute (TEI)—San Jose State University High Tech Tax Institute, November 8, 2021
- "Treatment of Liabilities in Corporate Transactions," American Bar Association, Corporate Tax Committee, September 20, 2021
- "To Integrate or Not to Integrate and Other Hedging Questions," American Bar Association Tax Section, Financial Institutions and Products Committee, January 29, 2021
- "Cross Border M&A Update," American Bar Association Tax Section, Corporate Tax Committee, January 28, 2021
- "A Tasting Menu: A Selection of Our Favorite Unresolved Issues in the Garlock Treatise," Taxation of Financial Products and Transactions, Practising Law Institute, January 11, 2021
- "Dealing with Losses: CARES Act Changes, Debt Restructuring, and Other Strategies for a Strong Future," 36th Annual Tax Executives Institute (TEI)—San Jose State University High Tech Tax Institute, November 10, 2020
- "Life Cycle of a Corporation: The Teenage Years and Early Adulthood," University of Southern California Gould School of Law, Seventy-Second Institute of Federal Taxation—Major Tax Planning, January 27, 2020
- "Wish List for Final Section 163(j) Regulations," Taxation of Financial Products and Transactions, Practising Law Institute, January 13, 2020
- "Panoply of Hot Topics in Corporate Taxation," American Bar Association Tax Section, Corporate Tax Committee, October 5, 2019
- "Contingent Value Rights, Earn-Outs & Other Contingent Payment Instruments," American Bar Association Tax Section, Financial Transactions Committee, October 4, 2019
- "Transitioning Away from LIBOR: What Does It Mean?" District of Columbia Bar Tax Section, Financial Products Committee, June 11, 2019
- "M&A Meets the TCJA: Who Wins?" 34th Annual Tax Executives Institute (TEI)-San Jose State University High Tech Tax Institute, November 6, 2018
- "Taxable Acquisitions Post-TCJA," District of Columbia Bar Tax Section, Corporate Tax Committee, June 7, 2018
- "Issues Involving Equity-Linked and Other Complex Debt," American Bar Association Tax Section, Financial Transactions Committee, February 9, 2018
- "Protecting Your Exits," 33rd Annual Tax Executives Institute (TEI)-San Jose State University High Tech Tax Institute, November 8, 2017
- "Current Developments in Corporate Taxation," American Bar Association Tax Section Committee, Corporate Tax, September 16, 2017
- "Final Section 385 Regulations: How Will the Documentation Rules Apply in the Real World," American Bar Association Tax Section, Financial Transactions, January 20, 2017
- "Current Issues in Section 305," District of Columbia Bar Tax Section, Corporate Tax Committee,

December 14, 2016

- "A Little of This, a Little of That: Cherry-Picking Gains and Losses in Transactions," American Bar Association Tax Section, Corporate Tax Committee, May 7, 2016
- "The Cottage Savings Regulations Revisited," American Bar Association Tax Section, Financial Transactions Committee, January 29, 2016
- "Liability Assumptions," Taxation of Financial Products and Transactions, Practising Law Institute, January 19, 2016
- "Not Free from Doubt: Corporate Tax Opinions," American Bar Association Tax Section, Corporate Tax Committee, May 9, 2015
- "Selected Financial Products Issues in M&A Transactions," American Bar Association Tax Section, Financial Transactions Committee, September 19, 2014
- "Pilgrim's Progress or Dead-End Street? Section 1234A," American Bar Association Tax Section, Financial Transactions Committee, May 9, 2014
- "M&A and Section 367," Basics of International Taxation, Practising Law Institute, July 23, 2013
- "Short Derivatives: Selected Issues," American Bar Association Tax Section, Financial Transactions Committee, February 17, 2012
- "Practical Issues Arising from Equity-Flavored Debt Issuances," Taxation of Financial Products and Transactions, Practising Law Institute, April 14, 2009

Memberships:

- Vice Chair of Continuing Legal Education, American Bar Association Tax Section
- Immediate Past Chair, American Bar Association Tax Section, Corporate Tax Committee
- Fellow, American College of Tax Counsel
- Former Council Director, American Bar Association Tax Section
- Former Chair, American Bar Association Tax Section, Financial Transactions Committee
- Member, American Bar Association Tax Section
- Former Chair, District of Columbia Bar Association Tax Section, Financial Products Committee
- Member, District of Columbia Bar Association Tax Section

Education

Yale Law School JD, 1996

University of Pennsylvania BA, summa cum laude, 1989

Admissions & Credentials

California

District of Columbia

New York

Rankings & Accolades

Chambers USA: Tax – District of Columbia (2024 – 2025)

The Legal 500 US: Leading Lawyer in US Taxes: Non-Contentious (2023 – 2025)

Who’s Who Legal, Corporate Tax: Advisory (2022)

Washington DC Super Lawyers (2012 – 2015)