SQUIRE PATTON BOGGS

John T. Woodruff

Partner

Houston
T +1 713 546 3370

john.woodruff@squirepb.com



About John

John T. Woodruff is a partner in the Tax Strategy & Benefits Practice Group, based in the Houston office.

John provides strategic, practical and efficient recommendations for clients' complex tax matters. John counsels clients on all aspects of international tax, transfer pricing and tax issues related to mergers, acquisitions and restructurings, domestic and cross-border. He regularly partners with clients on issues related to the US foreign tax credit, subpart F, US trade or business/permanent establishment determinations, treaty-based positions, transfer pricing strategies and strategic tax-related planning for international investments and financings.

Drawing on his many years of experience in private practice and in Big Four accounting firms, John structures acquisitions, dispositions, public offerings, reorganizations, restructurings, repatriations, financings, fund formation and insolvency transactions in a manner that best protects each client's interests and promotes tax efficiency.

John represents multinational clients operating in a broad range of industries, both strategic and financial. In the strategic area, John has particular experience in the areas of energy, cryptocurrency, real estate, food and beverage, manufacturing and services. In the financial area, John regularly works with private equity funds, hedge funds and venture capital funds across a broad spectrum of industries.

Experience

- Represented numerous private equity, venture capital and hedge firms in establishing tax-efficient cross-border fund structures and investments across a wide array of industries, including energy, real estate, life settlements, lending, factoring and fintech.
- Advised a publicly traded energy company concerning a tax-advantaged supply-chain restructuring.
- Represented numerous foreign clients in administrative proceedings related to withholding tax matters and refund claims.
- Counseled many clients on tax-efficient structures for inbound investments in the US.
- Represented several publicly traded energy companies in obtaining material deductions for worthless stock and securities.
- Counseled a food industry client on restructuring to allow recognition of worthless stock and securities deductions.
- Represented a publicly traded energy services company in a transaction designed to trigger a capital loss carryback to offset capital gains in previous tax years.
- Provided planning advice to a publicly traded inverted company on permanent establishment issues and related matters.
- Represented an energy services company on issues concerning application of permanent establishment and business profits articles.
- Represented an energy services company concerning employee withholding requirements for work by nonresidents in the US Gulf of Mexico.
- Provided opinions on sourcing and withholding regarding sales of digital products through US servers, utilizing IP developed abroad.
- Planned, implemented and provided opinion on a business restructuring of foreign operations for a publicly traded engineering, procurement and construction company.
- Planned and implemented the reorganization of a large, publicly traded oil and gas company designed to amalgamate international subsidiaries acquired through several separate acquisitions into a single ownership chain. Advice included application of the pertinent reorganization rules, application of §367 to outbound transfers of subsidiaries and branches, and application of the overall foreign loss, dual consolidated loss and branch loss recapture rules.
- Provided counsel to several offshore drilling rig and offshore oilfield construction companies on structuring operations to avoid US tax on foreign source income, and to reduce US tax on bareboat charter payments to appropriate treaty resident companies.
- Recapitalized obligations of domestic companies and established a registration system to allow notes to qualify for portfolio interest rules and avoid withholding tax on outbound payments of interest.
- Represented a publicly traded engineering, procurement and construction company in a significant transfer pricing audit.
- Structured tax deferred repatriations of foreign earnings for a large exploration and production company.
- Represented a publicly traded engineering, procurement and construction company in a significant tax-sharing dispute involving multiple parties and jurisdictions.

Credentials

Education

- Georgetown Law Center, LL.M., Taxation, 1997
- University of Tulsa Law School, J.D., 1994
- Oklahoma State University, B.S., 1991

Admissions

- Texas, 2007
- Virginia, 1996

Memberships & Affiliations

- American Bar Association, Member – Contributing author on several comment projects concerning Treasury Regulations
- State Bar of Texas, Member – Chair of International Tax Section & Council Member
- University of Tulsa Law Review, Editor
- Houston Bar Association, Member – Tax Section, Former Chair and Council Member
- International Bar Association, Former Member
- Houston International Tax Forum (now defunct), Former Member
- Houston Tax Roundtable (now defunct), Former Member
- Houston Global Tax Symposium, Co-founder
- Adjunct Professor, University of Houston Law Center
- Frequent speaker on international tax, transfer pricing and cross-border mergers and acquisitions tax issues
- Author of articles on international tax, cryptocurrency and mergers and acquisitions transactions

Recognitions

- *The Best Lawyers in America* 2020-2025 for Tax Law
- Life Fellow, Texas Bar Foundation
- Phi Delta Phi Honor Society

Expertise

Services

- Environmental, Safety & Health
- Tax Strategy & Benefits

Industries

- Energy & Natural Resources

About our firm

One of the world's strongest integrated law firms, providing insight at the point where law, business and government meet. We deliver commercially focused business solutions by combining our legal, lobbying and political capabilities and invaluable connections on the ground to a diverse mix of clients, from long-established leading corporations to emerging businesses, startup visionaries and sovereign nations. More than 1,500 lawyers in over 40 offices across four continents provide unrivaled access to expertise.