



FOUNDING PARTNER

## Olivier Thevoz

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When clients have financial interests at stake, attorney Olivier Thevoz acts to protect those interests and resolves to fight when those interests are infringed or challenged. He has negotiated with the Internal Revenue Service (IRS) to produce favorable settlements even when evidence was limited. He safeguarded millions of Swiss francs bound to be lost in a third-party bankruptcy by fighting and winning on appeal. He has helped clients navigate different tax jurisdictions to minimize tax obligations and optimize tax benefits. Whether it is thousands or millions of dollars at stake, attorney Thevoz is thorough and strategic.

### **Tax and Commercial Lawyer with Real-World Accounting and Business Experience**

Olivier Thevoz will do for you what he has done for his other clients: win by getting the best outcome in your unique situation. And he accomplishes this by leveraging more than 20 years of experience in the law, business, and accounting practices. As a young professional in 1996, he joined Fibexa SA where he assisted small to medium-sized enterprises with their accounting needs. Within a few short years, he moved on to Groupe Gestion Conseil SA where he founded and managed the Department of Accounting – proving his capabilities yield results.

Over the years, Olivier Thevoz continued to evolve and find new ways to assist his clients. He founded and managed firms where he handled tax, banking, and commercial law matters. Of particular interest and after he obtained his law degrees at the University of Lausanne, attorney Thevoz joined Heim Paschoud & Associés as a partner and was soon managing nearly 120 cases annually with the support of his team.

These combined experiences provide insight that help him continue to provide quality services to his growing clientele. With a solid vision for the future and a strong mission for his clients, attorney Thevoz founded THEVOZ & Partners in 2015.



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**Multi-Lingual, Multi-Talented Corporate Lawyer Serving Austin, Texas**

Olivier Thevoz, fluent French and English speaker, is more than a resourceful commercial and tax lawyer. He is also more than an accomplished business owner and partner. He is a presenter. He gives back the knowledge he has acquired to help others and is trusted by many because of it.

He has lectured on U.S. law at the University of Texas, his alma mater. He has also lectured and instructed courses on accounting and banking-related topics in Switzerland. Further, attorney Thevoz has led seminars on a number of topics related to taxes, corporate law, commercial law, and more. In these seminars, he has provided smart analysis and insight while applying the law to real-world scenarios. Seminars have been his way to give back to the global community from which he has learned so much and which has informed his global law practice.

As founder of THEVOZ & Partners, and with offices strategically located in Switzerland and the United States, attorney Thevoz provides legal solutions to local clients who live and work in a global financial market.

## Education

- LL.M., Business Law, University of Texas School of Law (2021)
- Master of Law in Private Estate and Tax Law Litigation - summa cum laude (University of Lausanne, 2011)
- Master of Law, University of Lausanne (2010)
- Bachelor of Law, University of Lausanne (2009)
- Federal Certification as Accounts Expert, Swiss Association of Accountants (2006)
- Federal Certification as Accountant Agent, Swiss Expert Association for Audit, Tax, and Fiduciary (2003)

## Areas of Practice

- Business Law
- International and Swiss tax law

## Jurisdiction



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- Admitted to the State Bar of Texas and the Vaud Bar Association

## Bar Admissions

- Texas Bar Association (2021)
- Switzerland (Vaud) (2013)

## Languages

- English
- French

## Significant Case Highlights

### • **Case Highlight 1: Protecting Financial Assets at the Appellate Level**

Our client had transferred shares valued at more than 10 million Swiss francs to an insurance company. Per the agreement, the insurer was to act as a custodian without the right to transfer the shares to a third party. The insurance company breached the contract and transferred the shares to an affiliate. The affiliate used the shares as collateral to obtain a loan. The insurance company, however, filed for bankruptcy. As a result, the bank executed the collateral to pay the loan back. We acted quickly to obtain a restriction order that forced the bank to immediately stop the execution of the collateral. The bank appealed, but we won in the appellate court.

Case: 502 2021 209 (December 7, 2021)

### • **Case Highlight 2: Persevering to Protect Clients from Financial Harm**

A client was the director of a startup. The startup was founded and financed by a wealthy foreign entrepreneur. The company signed a leasing agreement to purchase computer equipment. A couple months later, the foreign entrepreneur abruptly stopped financing the company, causing the company to go bankrupt. The leasing company sued the client for breach of director's duties. We won the case in the Swiss Federal Supreme Court.

Case: 4A\_188/2022 (September 20, 2022).

### • **Case Highlight 3: Negotiating Favorable Settlements**

The IRS rejected our client's professional deductions on the ground of lack of evidence. We litigated the case in the United States Tax Court. During the trial, in spite of the lack of required documents and unfavorable facts, we managed to secure an agreement with the Internal Revenue Service. We negotiated a favorable settlement for which our clients are grateful and which allowed us to avoid additional court proceedings.

Case: 12043-20 (November 2022)

### • **Case Highlight 4: Using the Facts to Secure Legal Wins**

Our client grew up in California and moved to Washington, D.C. for college. After college, our client moved to Switzerland with his wife. The California Franchise Tax Board sent our client a letter requesting California income tax returns for the years he lived in D.C. We drafted a letter to the California Franchise Tax Board and successfully established that our client was not domiciled in



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California and was not a California resident for the years the tax returns were requested.

We saved our client approximately \$300,000 through strategic application of the facts to the law.

Case: 09/2022

• **Case Highlight 5: Providing Smart, Insightful Legal Advice**

Our client is a Swiss entrepreneur who plans on moving to the United States on an E-2 visa. During the first year of his arrival, our client will meet the criteria of a U.S. person for tax purposes. Our client holds shares through a Swiss personal holding company. Thus, the U.S. tax treatment for his shares will be extremely unfavorable. After carefully analyzing the tax law of the U.S. and Switzerland, we designed a creative yet well-thought-out strategy to help our client mitigate his overall tax exposures. We instructed our client on when to move to the U.S. and how his Swiss company will be treated under the U.S. tax regime.

We saved our clients approximately \$800,000 through thoughtful, creative tax planning advice.

Case: 09/2022

## Memberships

- Member, Swiss Arbitration Association (2022 - present)
- Member, University of Texas Club (2019 - present)
- Member, American Bar Association (2018 - present)
- Member, Swiss-American Chamber of Commerce (2017 - present)
- Member, Vaud Bar Association (2013 - present)
- Member, Swiss Attorneys Federation (2013 - present)
- Member, International Fiscal Association (IFA) (2011 - present)

## Publications

### 2022

- US Tax Implications for Swiss Residents Investing in US Stocks, Expert Focus 2022/10, p. 477 ss.
- §1782(a) – Obtention des moyens de preuve aux Etats-Unis (“§1782(a) – Obtaining evidence in the United States”) Revue de l’Avocat FSA (Swiss Bar Association) 6/7 2022, p. 285 ss.

### 2019

- Analyse des défis pour la Suisse au regard du droit fiscal international. Les futurs défis qui attend la Suisse après l’adoption de sa réforme fiscale de 2019 (Analysis of the challenges for Switzerland regarding international tax law. The future challenges for Switzerland after the adoption of 2019 tax reform), Expert Focus 2019/11, p. 885 ss..

### 2018

- Baisse d’impôts, un cadeau empoisonné pour les actionnaires américains? (Reduction of taxes, a poisoned gift for US shareholders?), Journal Le Temps, November 19, 2018.



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- Règles professionnelles applicables aux activités atypiques (Professional regulations on atypical activities), Revue de l'Avocat FSA (Swiss Bar Association) 10/18, p. 450 ss.

## **2016**

- Transparence des personnes morales et publicité des participations. Conséquences pratiques liées aux obligations d'annonce des actionnaires (Transparency of legal entities and publicity of shareholdings. Practical consequences of shareholder reporting obligations), Expert Focus 2016/8, p. 574 ss.

## **Media Interviews**

["OpenLux: un scandale fiscal de plus?"](#) ("OpenLux: one more tax scandal"), Interview on Bilan (February 22, 2021)