

OUR PRACTICE

Tax Controversy

Changing tax laws, coupled with rigorous enforcement actions by the IRS, on a global level, have resulted in an increase in the number of IRS examinations and prosecutions in the U.S. in recent years. In addition, we have seen first-hand the Department of Justice taking a greater interest in the investigations and prosecutions of tax cases. Our Tax Group has a deep understanding of the workings of the IRS – both from the experience of our attorneys whose career paths began inside the IRS, the DOJ, and the U.S. Tax Court as well as from our years of handling sensitive audits, litigating cases in IRS Tax and Appellate courts and in Federal District Courts throughout the country.

Our clients know that when an issue arises, they can count on our attorneys to be engaged and accessible when they need them the most. We understand that audits and tax controversies can be intimidating especially for those who live abroad. We also know how important it is to quickly assess the situation and plan the appropriate course of action in order to minimize business disruption and long-term negative financial impact. We tailor our approach to each client's individual situation and develop a pragmatic legal strategy that is aligned with the issues surrounding each case. It is of utmost importance that we work to maintain the client's privacy throughout our representation.

In addition, we have extensive experience on IRS audit and collection-related matters affecting taxpayers living overseas as well as domestically. Depending on our client's needs and circumstances, we can work directly with an IRS employee (whether it be a Revenue Agent, Revenue Officer or Appeals/Settlement Officer, or attorney from IRS Counsel's office) or we can work behind the scenes in coordination with our client's accountant or tax department.

Our Tax Department is comprised of attorneys located throughout the Firm's offices in Alabama, Florida, Georgia, Maryland, Mississippi, Louisiana, Tennessee and Washington, D.C. Several of our attorneys are also certified public accountants, hold a Masters in Laws of Taxation degree, or have held relevant positions in private industry. Our Tax Group's extensive substantive experience in federal, state and local tax controversy matters includes:

- IRS examination and appellate matters for both individuals, LLC's and corporations in an array of Industries based in the U.S. and abroad
- IRS practice and procedure
- IRS Tax Court litigation and refund cases
- IRS collection matters, Collection Due Process and CAP hearings
- Federal Excise Tax audits and refund claims
- Civil and Criminal fraud
- Penalty and Interest Abatements
- Tax Lien Releases, Withdrawals and Subordinations
- Levy/Wage garnishment releases and withdrawals
- Installment Agreements
- Offer-in-Compromise (OIC) negotiations
- Trust Fund Recovery Penalties (TFRP)
- Notice of Proposed Deficiency
- Private Letter Rulings
- IRS Technical Advice Memoranda (TAM)

- Fast-track mediation
- Federal and state amnesty programs

Our representation also includes counseling clients (including dual citizens or green card holders) on complex domestic and international tax compliance and planning matters including:

- Unreported foreign bank accounts and foreign income
- Offshore Voluntary Disclosures and securing successful Transition Relief with no FBAR penalties
- Foreign and Domestic Streamline Submissions
- Foreign Bank Account Reporting
- Global wealth planning
- Pre-immigration and expatriation analysis
- Forms 3520 related issues
- Securing approval of IRS National Office (PLR's) for Section 9100 relief including for retroactive elections.
- PFIC matters
- Treaty related analysis
- Penalty abatements for late filed tax returns including Forms 5472

Experience:

- Appellate Division Matters
- Audits
- Civil and Criminal Fraud Investigations
- Collection Due Process and CAP Hearings
- Domestic Voluntary Disclosures
- Federal Excise Tax Audits and Refund Claims
- Foreign Bank Account Reporting "FBAR Compliance"
- Foreign and Domestic Streamline Submissions
- Forms 5471 and 5472
- Forms 3520 Related Issues
- Form 8300 Compliance
- Installment Agreements
- Levy/Wage Garnishment Releases
- Offer-in-Compromise Negotiations
- Offshore Voluntary Disclosures
- Penalty Abatements
- PFIC Matters
- Private Letter Ruling Requests
- Section 9100 Relief
- Tax Lien Releases, Withdrawals and Subordinations
- Treaty Related Analysis
- United States Tax Court Litigations and Refund Cases
- Unreported Foreign Bank Accounts and Foreign Income Related Matters