

Tax Controversy

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Our attorneys represent clients in a diverse range of corporate, partnership and individual tax matters, including international taxation, employee benefit taxation matters, tax shelter matters, debt-equity issues, intercompany pricing and financial accounting issues.

We pride ourselves on having built national reputations based on results. We offer combined experience as lead trial attorneys, and Revenue Agents and Revenue Officers within the IRS and its Office of Chief Counsel, and with the United States Department of Justice Tax Division in a vast array of tax and bankruptcy practice areas. We are recognized nationally in a wide range of tax and bankruptcy areas, including large case corporate litigation and examinations, international and cross-border issues, tax shelter litigation, collection, and small business and individual tax matters. Whether you need tax counsel for litigation, representation before the IRS, an advocate in tax controversies, or thorough tax analysis and objective consulting, our attorneys have the experience and obtain lasting solutions.

Focus areas include:

- **Tax Examination/Investigation Representation and Defense** As a result of the decades of government experience that members of our team possess, including prior employment in the IRS Audit Division, as well as IRS Counsel's Office, we are well versed in best practices during an IRS or New York state tax audit. This significant experience benefits our clients and enables us to obtain the best possible results.
- **Federal & State Tax Litigation** There are times when tax controversies cannot be resolved with the Internal Revenue Service or with a state tax authority. The professionals at Lippes Mathias possess extensive experience in litigating tax matters in federal, state, and territorial courts. Firm partner Randy Andreozzi leads the Tax Litigation Practice Group. Randy is a former National Industry Counsel and Senior Trial Attorney with the United States Department of Treasury. For sixteen years with Treasury, and 20 years in private practice, Randy he has served as lead counsel on an expansive array of cases establishing important precedent on Federal tax issues.
- **Tax Collection Defense & Bankruptcy** The enforcement initiatives of both the IRS and New York State have increased substantially in recent years. Thankfully, the increasingly aggressive enforcement policies have been accompanied by some historically lenient collection alternatives available to taxpayers. The constantly

TEAM LEADER



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changing financial and political climates in the U.S. lead to frequent changes in governmental laws and policies. It is important to stay current on the most recent powers available to the tax collection enforcement departments within IRS and NYS as they continue to evolve, so we know how to protect our clients while we avail them of the best collection alternatives available based on their circumstances. Lippes Mathias' attorneys have extensive experience advising and consulting with both business and individual clients regarding the potential use of bankruptcy Chapters 11, 12 and 13 reorganization cases, or Chapter 7 liquidation cases, as a strategy to address and resolve tax and other financial issues on terms which may not be available outside of bankruptcy. Although only certain tax obligations may be dischargeable in a bankruptcy case, and many tax obligations may not be dischargeable, a bankruptcy reorganization case will allow a client up to five years to pay off their non-dischargeable tax obligations. It can also allow them the opportunity to prepare a comprehensive financial plan which will address and restructure their other business or personal financial obligations.

- **International Tax Controversy** We represent and advise taxpayers with offshore tax compliance issues. This includes U.S. persons who live abroad, and those residing in the United States with interests in foreign bank accounts, investment accounts, businesses and other assets held abroad.
- **Tax & White-Collar Criminal Defense** Our attorneys have extensive experience representing business entities and individuals in connection with governmental investigations of potential wrongdoing. Our record demonstrates we understand the intricacies of representing clients accused of federal and state crimes
- **Residency & Domicile Defense and Planning** Lippes Mathias LLP's dedicated team has handled complex residency and domicile issues of all kinds, at every stage. Issues generally involved in residency matters include statutory residency (also known as the 183-day rule), domicile analysis, and income allocation. We provide counsel and representation pertaining to all residency-related matters, whether you are still planning your change, currently under audit, or somewhere in-between.

FOCUS AREAS

Federal & State Tax Litigation	Tax Collection Defense & Bankruptcy	Tax & White-Collar Criminal Defense
International Tax Controversy		
Residency & Domicile Defense and Planning	Tax Examination/Investigation Representation and Defense	
	Tax Planning	