

## Tax Controversy Attorney Samantha L. Gozlan Presents on IRS Dirty Dozen Audit Defense at National Tax Conference



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Lippes Mathias LLP senior associate and tax controversy lawyer [Samantha L. Gozlan](#) presented at the American Society of Tax Problem Solvers' 2026 Summer Conference, delivering a session titled "Representing Clients on the IRS Target List: The Dirty Dozen." The conference was held virtually.

Gozlan's presentation addressed the practical challenges facing tax practitioners whose clients have participated in IRS-flagged arrangements, including micro-captive insurance structures and syndicated conservation easements. The session covered how to prepare clients for audits tied to Dirty Dozen items, what defenses may be available to taxpayers who were victims of promoter-driven schemes, and how to develop case strategy for matters involving IRS-designated compliance targets.

Attendees received guidance on identifying the advice clients receive from promoters of Dirty Dozen schemes, preparing clients for the audit process, and managing tax controversy cases involving these arrangements without exposure to the practitioner.

### About Samantha L. Gozlan

Samantha L. Gozlan is a senior associate at Lippes Mathias, where she practices primarily in [tax controversy](#) and audit defense. Gozlan assists clients with federal income tax issues, federal gratuitous transfer tax issues, and has represented clients before the United States Tax Court. Before joining Lippes Mathias, she worked for the Internal Revenue Service's Office of Chief Counsel in the Large Business and International Tax Division. Gozlan has experience defending large partnership and Global High Wealth taxpayer examinations, reviewing micro-captive insurance and syndicated conservation easement compliance, and assisting with BBA partnership audits.

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