



Justin J. Andreozzi | Partner

Buffalo - Northtowns
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Justin is a Partner at Lippes Mathias where he focuses his practice on individual and corporate tax controversy and criminal litigation. He represents clients against the Internal Revenue Service and New York State Department of Taxation and Finance in matters relating to criminal and civil investigations, audits and collection. He has litigated federal cases in the Western District of New York, the United States Tax Court, and the Second Circuit Court of Appeals. He has also litigated state issues before the NYS Tax Tribunal, NYS Supreme Court, and the Fourth Department Appellate Division.

Justin's audit defense work includes providing representation for individuals and businesses under examination for income tax, sales tax, payroll tax, and residency issues. He works directly with clients and their accountants to facilitate compliance and cooperation throughout the audit process, while ensuring attorney-client privilege and confidentiality is maintained and the client's constitutional rights are protected. He has assisted hundreds of clients in reducing their liabilities and achieving penalty abatements.

Justin's collection practice includes representation of clients with substantial IRS and/or NYS tax liabilities, penalties and interest. He works with both individuals and businesses to preserve their rights, and protect them from burdensome collection actions such as liens, levies, revocation of licenses or passports, wage garnishments, etc. He assists them in navigating through the collection process and determining the most lucrative collection alternative, considering the benefits of utilizing options such as Offers in Compromise.

Justin's primary practice is representation of clients under criminal investigation for alleged federal or state tax crimes and Bank Secrecy Act violations. Justin's experience in all aspects of tax controversy bolsters his ability to provide comprehensive representation for his clients, advising on key decisions understanding the criminal, civil and collection ramifications down the road.

CAPABILITIES

Tax Controversy

- Audit Representation
- International Tax Controversy
- Residency & Domicile
- Tax Collection Defense
- Tax Litigation
- White Collar Criminal Tax Defense

Cannabis

Litigation

Government & Corporate Investigations

Justin attended high school in Western New York at Williamsville East, where he earned four varsity letters in basketball, baseball, volleyball and cross country. He attended undergraduate on scholarship for basketball and academics in the pre-law program at Roberts Wesleyan College. He was a three-year starter in his four years on the varsity basketball team, and attributes much of his competitiveness, discipline, and confidence to the experiences and successes as a member of the team. Justin was also a four-year member of the Model United Nations team, and vice president of the chess club.

Justin received his J.D. from SUNY Buffalo Law School, where he concentrated in tax taking courses including Federal Income Tax I & II, Tax Policy, State & Local Taxation, Corporate Taxation, and a tax-focused independent study.

EDUCATION

- University at Buffalo School of Law, J.D., 2014
- Roberts Wesleyan College, B.A., 2011

PROFESSIONAL ASSOCIATIONS

- New York State Bar Association
- Erie County Bar Association

HONORS & AWARDS

- *Upstate New York SuperLawyers*®, 2021-2023
- Buffalo Business First, "30 Under 30," 2016
- ECBA Volunteer Lawyers Project Pro Bono Legal Services Award, 2018

COMMUNITY INVOLVEMENT

- Against The Storm Foundation, Inc., Board of Trustees
- Volunteer Lawyers Project, RCJ Board Member
- Leukemia & Lymphoma Society, Committee Member

ADMITTED TO PRACTICE

- State of New York Appellate Division, Fourth Judicial Department
- U.S. Court of Appeals for the Second Circuit
- U.S. Tax Court
- U.S. District Court, Western District of New York