



Peter J. Gavagan | Of Counsel

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Peter served as a Senior Trial Attorney for 34 years with the Office of Chief Counsel, Internal Revenue Service. He began his career in the National Office where he worked on Rulings and published guidance regarding the taxation of insurance companies and their products. He later served as a trial attorney in Chief Counsel's District Office in Manhattan litigating cases before the U.S. Tax Court. From there Peter moved to Chief Counsel's Brooklyn District Office which was the Key District for Employee Plans/Exempt Organizations. Peter's experience over the years with Chief Counsel covered diverse areas including general tax litigation, employee benefits and exempt organization litigation and tax-exempt bonds. Peter was either co-counsel or lead counsel in many significant cases, particularly in the employee benefits area. He also participated in several Fast Track proceedings with the Service's Appeals Division.

CAPABILITIES

Tax Controversy

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

Tax Planning

REPRESENTATIVE MATTERS

- Ying v. Commissioner, 99 T.C. 273, 25 F3d 84 (2d Cir. 1994) a civil fraud case involving green card holders working for the U.N.
- A.C. Green Electrical Contractors, Inc. V. Commissioner, T.C. Memo. 1997-556 focusing on actuarial computations and qualified plan interpretation.
- Neonatology, et al. v. Commissioner, 115 T.C. 43, 299 F3d 221 (3d Cir. 2002) where he was co-counsel with Randy Andreozzi and worked with John Marien in this major case involving section 419A(f)(6) welfare benefit plans.
- VR DeAngelis, M.D.P.C. and RT Domingo, M.D.P.C., T.C. Memo 2007-30, 574 F3d 789 (2d Cir. 2009) worked closely with John Marien in case involving a section 419A(f)(6) severance plan.
- Stepnowski v. Commissioner et al., 124 T.C. 198, 456 F3d 320 (3d Cir. 2006) centered on employee plan qualification issues.
- Curcio et al. v. Commissioner, T.C. Memo 2010-115, 689 F3d 217 (2d Cir. 2012) cross examination of petitioners' expert witness a life insurance actuary regarding a promotion of welfare benefit plans.
- DeNaples v. Commissioner, T.C. Memo 2010-171, T.C. Memo 2011-46, 674 F3d 172 (3d Cir. 2012) questioning whether installment plan

payments made pursuant to eminent domain proceedings constituted obligations of the state and were tax-exempt bonds.

- Piza Pro Equipment Leasing, Inc. v. Commissioner, 147 T.C. No. 14, 719 Fed. Appx. 540 (8th Cir. 2018) which focused on actuarial computations regarding funding and early retirement in a defined benefit plan.

EDUCATION

- Gonzaga University School of Law, J.D.
- Georgetown University Law Center, LL.M., Tax
- Fordham University, A.B.

HONORS & AWARDS

- Office of Chief Counsel National Litigation Award, 2000

ADMITTED TO PRACTICE

- New York
- U.S. Tax Court