



Randall P. Andreozzi | Partner | Team Leader - Tax Controversy

Buffalo - Northtowns
716.565.1100 x1832 | randreozzi@lippes.com



Mr. Andreozzi's legal career has focused on resolution of complex tax controversy matters, large case (corporate) tax matters, tax shelter litigation, employee welfare benefit litigation, and international/territorial tax issues.

For 16 years, Mr. Andreozzi worked for the IRS Office of Chief Counsel, where he served as Industry Counsel for the Commissioner's Industry Specialization Program (ISP). He evaluated and litigated tax cases presenting Welfare Benefit Plan issues. Mr. Andreozzi litigated many seminal cases in this area, including *General Signal Corp. v. Commissioner*, *Booth v. Commissioner*, *Parker Hannifin Corporation v. Commissioner*, *Square D Co. v. Commissioner* and *Neonatology Associates v. Commissioner*. He also assisted and counseled other IRS attorneys and revenue agents in their development of cases under the ISP program, offering valuable expertise in areas involving tax shelters and the corporate income tax consequences of VEBAs and Welfare Benefit Plans.

During his years with the IRS Chief Counsel's office, Mr. Andreozzi cultivated a strong reputation with attorneys and agents throughout IRS, as well as with outside tax practitioners nationwide. His extensive trial experience extends to other complex tax areas as well. Mr. Andreozzi tried a variety of complex precedential cases that have established important precedent in the areas of abusive tax shelters, corporate acquisitions (*INDOPCO v. Commissioner*), international taxation, United States Virgin Islands territorial taxation, and TEFRA partnerships.

Now in private practice with the firm of Lippes Mathias LLP, Mr. Andreozzi continues to focus his practice on complex tax litigation and tax controversy resolution. His practice areas include international taxation and foreign bank account reporting, criminal tax and financial crime defense, employee benefit taxation, tax shelter litigation, and a variety of emerging areas of federal and state tax law.

Mr. Andreozzi has published numerous articles on taxation, and frequently

CAPABILITIES

Tax Controversy

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

lectures on a variety of current and developing tax issues. He is an Adjunct Professor at the State University of New York (SUNY) at Buffalo School of Management, where he teaches Business Law at both the graduate and undergraduate levels. While he was with the IRS Office of Chief Counsel, he trained Chief Counsel trial attorneys at national litigation schools.

EDUCATION

- State University of New York at Buffalo School of Law, J.D.
- Canisius College English (Honors)
- Canisius College, B.A.

HONORS & AWARDS

- Upstate New York Super Lawyers, 2012, 2015-2023
- Office of Chief Counsel National Litigation Award, 1997, 2000
- Western Region Chief Counsel Litigation Trophy, 1997
- Assistant Commissioner (Examination) Award, 1995

ADMITTED TO PRACTICE

- New York
- U.S. Court of Appeals for the Second Circuit
- U.S. Court of Appeals for the Third Circuit
- U.S. Federal District Court
- U.S. Tax Court
- U.S. District Court, Western District of New York