

# Federal & State Tax Litigation

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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.

Always sensitive to the cost of litigation, we endeavor to work with our clients to effectively and efficiently identify and develop the issues central to the litigation. We focus our efforts on those key issues, often beginning at the administrative examination level, so that we are in a position to facilitate the most favorable pre-trial settlement or, if necessary, to present the strongest case at trial.

Our professionals are uniquely qualified to guide clients through the examination and litigation process with strategic advice and effective legal representation, including:

- Working with IRS Revenue Agents
- Responding to Information Document Requests or IRS summonses
- Requesting technical advice or private letter rulings from the IRS National Office
- Negotiating settlements and closing agreements
- Preparing protests and negotiating settlements in the IRS Office of Appeals
- Identifying the most appropriate judicial forum and strategies for tax litigation
- Litigating your case at trial and on appeal

### United States Tax Court

Most federal tax issues are litigated in the United States Tax Court. This federal court may address tax disputes before the IRS assesses the tax liability. A taxpayer may commence an action in the Tax Court upon receipt of a Notice of Deficiency from the IRS. The petition must be filed within 90 days (150 days if the taxpayer is not a resident of the U.S.) of the IRS mailing date on the Notice of Deficiency. The Tax Court also has jurisdiction over cases involving collection actions (liens and levies) and IRS denials of taxpayer requests for innocent spouse relief, offers in compromise, penalty abatements or other collection alternatives.

### TEAM LEADER



**RANDALL P. ANDREOZZI**  
Partner | Team Leader - Tax  
Controversy

Tax Court judges have expertise in federal tax laws and are therefore uniquely qualified to interpret tax laws and regulations to ensure that taxpayers are taxed fairly by the IRS. Trials are conducted before one judge and without a jury. Decisions of the Tax Court can be appealed to the United States Court of Appeals.

### **United States District Court**

Federal tax cases may also be litigated in the United States District Courts. To file a tax case in the U.S. District Court, taxpayers must first pay the disputed amount for one or more tax periods and then request a refund from the IRS. If the IRS denies the refund claim, and after the taxpayer exhausts all IRS administrative remedies, the taxpayer may then file a suit in the U.S. District Court. Unlike the U.S. Tax Court, taxpayers are then entitled to a jury trial if they so choose. Decisions can be appealed to the federal Circuit Court of Appeals, and then to the U.S. Supreme Court.

### **United States Court of Federal Claims**

The Court of Federal Claims is a special court that hears a variety of claims against the United States, including claims for refund of overpayments of federal taxes. The Court of Federal Claims, like the Tax Court, is based in Washington, D.C. This Court may serve as an alternative to United States District Court for litigation and resolution of tax refund claims. Decisions can be appealed to the federal Circuit Court of Appeals, and then to the U.S. Supreme Court.

### **State Courts**

Disputes relating to state and local taxes are generally litigated in the respective State courts. Lippes Mathias professionals are qualified to litigate matters in many State Courts and U.S. territories.