

Practice Areas

- Tax
- Tax Controversy & Litigation

Education

- Wake Forest University, B.A. December 2005; W.J. Cash Award for Excellence in Southern Studies
- University of Virginia School of Law, J.D., May 2009; Virginia Tax Review, Senior Editor
- University of Florida Levin College of Law, LL.M. in Taxation 2012; Florida Tax Review, Graduate Editor

Honors

- Listed, *Best Lawyers: Ones to Watch in America* Litigation and Controversy - Tax (2023-2026)
- Listed, *Best Lawyers: Ones to Watch in America* Tax Law (2023-2026)
- Listed, *Georgia Super Lawyers: Rising Star* - Tax (2023)
- Super Lawyers: "Rising Star" 2023

Patrick J. McCann, Jr.

Shareholder

Atlanta

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Pat McCann is a Shareholder in the Tax Controversy and Litigation Group in the Atlanta office of Chamberlain Hrdlicka. He focuses his practice on representing taxpayers at all stages of tax controversy including, examination, appeals, and litigation.

Pat has been counsel of record for more than 225 cases filed in the United States Tax Court. He also advises clients on various tax planning and restructuring matters designed to withstand any future scrutiny from the Internal Revenue Service. Pat has advised clients on a full range of federal tax matters including federal income tax, corporate income tax, partnership tax matters, employment taxes, estate and gift tax issues, tax shelter penalties and promoter examinations under Sections 6700 and 6701.

Pat has significant experience representing small captive insurance companies that elect federal tax treatment pursuant to Section 831(b) and the small businesses that rely on them as an alternative risk management strategy. He works closely with small business owners, their professional advisors, and their captive insurance management companies throughout the litigation process.

Pat also advises his captive insurance clients on various tax planning and structuring matters designed to ensure that their captive insurance companies are as strong as possible and remain able to effectively insure against their otherwise underinsured and uninsured risks. He works with his clients, their professional advisors, and their captive insurance management companies to ensure compliance with all federal regulatory requirements including compliance with Notice 2016-66. Pat has written several articles on issues facing the captive insurance industry and the government's coordinated campaign focusing on small captive insurance companies electing federal tax treatment pursuant to Section 831(b).

Pat is licensed to practice law in Georgia, Florida, and New York and is admitted to practice before the United States Tax Court, United States Court of Federal Claims, United States District Court for the Northern District of Georgia, United States Court

Bar Admissions

- New York, 2010
- Florida, 2012
- Georgia, 2017

Court Admissions

- Supreme Court of the United States
- United States Court of Appeals for the Eleventh Circuit
- United States Court of Federal Claims
- United States District Court for the Northern District of Georgia
- United States Tax Court
- Supreme Court of Georgia
- Court of Appeals of Georgia

Clerkships

- Honorable Cheryl V. Higgins, 16th Judicial Circuit of Virginia, Circuit Court for Albemarle County, Summer 2007

Patrick J. McCann, Jr., *Continued*

of Appeals for the Eleventh Circuit and Supreme Court of the United States.

Pat received his LL.M. in Taxation from the University of Florida Levin College of Law where he served as a Graduate Editor of the Florida Tax Review. He received his J.D. from the University of Virginia School of Law where he served as a Senior Editor of the Virginia Tax Review. Pat graduated from Wake Forest University with a double major in History and Philosophy and studied abroad at University College Dublin in Dublin, Ireland. While at Wake Forest, Pat received the W.J. Cash Award for Studies in Southern History.

Prior to joining Chamberlain Hrdlicka, Pat started his legal career working at boutique law firms in Naples, Florida and Jacksonville, Florida where he focused on estate and business tax planning as well as tax controversy matters.

