

#### Practice Areas

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- Insurance Law
- Captive Insurance Companies
- Tax
- Tax Controversy & Litigation

#### Education

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- B.S. from Vanderbilt University
- J.D. (cum laude) from University of Florida Levin College of Law
- Certificate in Intellectual Property from University of Florida Levin College of Law
- LL.M. in Taxation from University of Florida Levin College of Law

#### Bar Admissions

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- Florida Bar
- Georgia Bar

#### Court Admissions

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- U.S. Tax Court
- Northern District of Georgia

### Victor M. Fox

Associate  
Atlanta

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Victor is a member of the Tax Controversy group in the Atlanta office. Since joining Chamberlain, Victor has successfully handled the following tax controversy subjects:

- Charitable stock donation disputes
- Assignment of income disputes
- Contemporaneous Written Acknowledgment disputes
- Form 8283 (Noncash Charitable Contribution) disputes
- Qualified appraiser disputes
- Qualified appraisal disputes
- Conservation easement disputes
- Captive insurance disputes
- Gift tax valuation disputes
- Form 1094-C (Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns) disputes
- Form 1095-C (Employer-Provided Health Insurance Offer and Coverage) disputes
- Aviation disputes
- Trust fund recovery disputes
- Bad debt loss disputes

Prior to joining Chamberlain, Victor graduated from Vanderbilt University and received his J.D. (cum laude), Certificate in Intellectual Property, and Tax LL.M. from the University of Florida Levin College of Law. During his free time Victor enjoys attending sporting events, attending concerts, spending time with family, and listening to podcasts with his puppy, Manny.

#### Significant Cases

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- *LakePoint Land II, LLC, LakePoint Land Group, LLC, Tax Matters Partner v. Commissioner*, Docket No. 13925-17

**Victor M. Fox,** *Continued*

- *Picayune Pearl Aggregates, LLC, Picayune Pearl Aggregates Investors, LLC, Tax Matters Partner v. Commissioner*, Docket No. 7045-19
- *Delta Sand Acquisitions, LLC, Delta Sand Land Sales, LLC, Tax Matters Partner v. Commissioner*, Docket No. 12364-20
- *Mississippi Sand Acquisitions, LLC, Mississippi Sand Land Sales, LLC, Tax Matters Partner v. Commissioner*, Docket No. 12379-20

**Professional Affiliations**

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- Florida Bar Tax Section
- Georgia Bar Tax Section

