

Practice Areas

- Tax
- Tax Controversy & Litigation

Education

- Emory University, B.A., 1985
- Emory University School of Law, J.D., 1988
- Georgetown University Law Center, LL.M Tax, 1993

Bar Admissions

- District of Columbia
- Georgia
- Maryland

Court Admissions

- U.S. Tax Court
- Court of Federal Claims
- U.S. District Court, Central District of Illinois

Clerkships

- Attorney-Advisor to the Honorable Stephen J. Swift, U.S. Tax Court, Washington, D.C. 1988-1990

Alan M. Shapiro

Senior Counsel

Atlanta

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Alan Shapiro is senior counsel in Tax Controversy & Litigation practice group. Mr. Shapiro worked as a senior trial attorney for the U.S. Department of Justice Tax Division for over 30 years, where he litigated complex multimillion-dollar cases, as well as run of the mill and collection cases, in federal district and federal bankruptcy courts.

Mr. Shapiro has handled a wide range of tax issues in individual, corporate, estate, excise, and employment tax matters. He also has experience in many nontax subject matter areas, including contract, employment, tort, estate and trust, debtor-creditor, banking, financing, constitutional, criminal, bankruptcy, real property, valuation, lien enforcement, state and local tax, mortgage, account receivables, construction, fraudulent transfer, alter ego, and nominee collection theories, the Right to Financial Privacy Act, and the Federal Tort Claims Act. He obtained court appointment of receivers and oversaw their work in selling real property in multiple states to liquidate judgments.

Mr. Shapiro earned his undergraduate degree from Emory University, his law degree from Emory University School of Law, and his Master of Laws in Taxation from Georgetown University Law Center.

Significant Matters

- United States v. State Street Bank and Trust Co., 520 B.R. 29 (Bkrtcy. D. Del. 2014)
- In a 35-day trial, Alan led two other attorneys against more than twenty attorneys from several law firms, winning a decision that 85% of the junior secured notes issued by a cable television conglomerate should be equitably subordinated, obtaining a settlement on the remainder of those notes, and collecting the lion's share of the approximately \$41 million of escrowed funds at issue.

Alan M. Shapiro, *Continued*

- Eastwood Mall, Inc. v. United States, 1995 WL 351387 (N.D. Ohio April 14, 1995) - Won jury trial involving the issue of whether \$9.6 million of blasting, earthmoving, grading, layering, and compaction costs incurred in turning a 100-acre parcel of rocky land of varying elevations into a plateau building pad for construction of a shopping mall were depreciable expenses or land preparation capital costs.
- Marie N. Abbott, et al. v. United States, 76 F. Supp. 2d 236 (N.D.N.Y. 1999) - Won summary judgment in case involving the issue of whether downsizing payments made to 737 IBM employees who were required to sign general releases of claims were tort settlements excludable from income or severance payments subject to income and employment taxes.
- Hagerman v. United States, 1998 WL 556274 (C.D. Ill. April 22, 1998) - With co-counsel, won trial with competing experts on the value of four corn and soybean farms for estate tax purposes.
- Jones v. United States, 857 F. Supp. 587 (N.D. Ohio 1994) - Won summary judgment on the issue of whether the portion of the proceeds of sale of an insurance business allocable to a covenant not to compete were taxable.
- Illinois Nat. Bank of Springfield v. United States, 756 F. Supp. 1117 (C.D. Ill. 1991) - Won summary judgment on the issue of whether trust funds set up by decedent for her grand nieces and nephews were subject to "substantial restriction" and were thus nonexcludable taxable gifts for estate tax purposes.
- Mega Linx, Inc. v. United States, 1998 WL 72314582 (S.D. Ohio July 22, 1998) - Won summary judgment on the issue of whether the exporter of luxury cars from the United States was entitled to a refund of gas guzzler and luxury excise taxes under 26 U.S.C. § 6416(c).
- Bauer v. United States, 1993 WL 561860 (N.D. Ohio July 9, 1993) - Won bench trial involving the issues of whether taxpayers were entitled to an investment tax credit for a record shelter, and whether they were liable for additions to tax for negligence and valuation overstatement and interest at an increased rate for a tax-motivated transaction.
- United States v. Evseroff, 2012 WL 1514860 (E.D.N.Y. April 30, 2012) - Won bench trial involving issues of whether federal tax liens attached to cash and real property the taxpayer transferred to a trust on nominee, alter ego, and/or fraudulent transfer grounds.
- Wright v. United States, 1995 WL 838984 (E.D.N.Y. Dec. 1995) - Won bench trial involving the issue of whether a volunteer member of the board of directors of a charitable organization that provided care for profoundly handicapped individuals was liable for trust fund recovery penalties for the unpaid employment taxes of the entity under 26 U.S.C. § 6672.
- Rosano v. United States, 67 F. Supp. 2d 113 (E.D.N.Y. 1999) - Won summary judgment on the issue of whether gift checks were deemed paid under New York law before decedent's death and therefore were completed gifts as of the time of her death such that they were not includable in decedent's estate for federal tax purposes.
- Fifth Third Bancorp & Subsidiaries v. United States, Case No. 1:05-cv-350-TSH (April 18, 2008) - Served on trial team that won jury trial in LILO tax shelter case involving complex leasing transactions of passenger rail cars.
- United States v. Scherer, 2020 WL 2423334 (S.D. Ohio May 12, 2020) - Won summary judgment on the issue of whether taxpayer's transfer to a family trust of a 100-percent stock interest in a corporation that owned an assisted living care and skilled nursing home facility was a fraudulent transfer under § 3304(a)(2) of the Federal Debt Collection Procedures Act, 28 U.S.C.
- United States of America v. Ronald E. Scherer, Case No. 2:19-cv-03634 (S.D. Ohio April 5, 2021) - Won decision on the issue of whether a receiver should be appointed under 26 U.S.C. § 7402(a) and 7403(d) to market for sale the stock and/or all assets of (1) a holding corporation for an assisted living care and skilled nursing home facility (mostly real property) and a separate corporation operating the facility.

Alan M. Shapiro, *Continued*

Personal

Alan and his wife Rose Ann have two adult sons. In his free time, Alan enjoys swimming laps, woodworking, classic cars, and antique pocket watches.

