

David J. Moise | Partner

Tax

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David Moise has more than 30 years of experience providing services in the area of tax and tax controversy. His practice focuses on federal, state, and local tax examinations, appeals, and litigation, and federal and multi-state voluntary disclosure agreements.

In addition, David has extensive experience in relation to tax collection procedures, including tax liens and levies, as well as collection administrative appeals, installment agreements, and offers in compromise.

David frequently lectures and writes on tax matters and controversies for leading industry publications, such as *Wealth Management* and *Private Asset Management*, and at local and national industry conferences.

## Select Engagements

- A client, in an examination emanating from the IRS Criminal Investigations Division; through negotiations, the case was returned to a civil examination and resolution.
- A TEFRA partnership, in an IRS examination that was settled at the IRS Office of Appeals; reduced a proposed deficiency from \$12 million to zero.
- A restaurant chain, in a case originating in the Criminal Enforcement Unit of New York State, and negotiated a civil resolution.
- Successfully negotiated a multistate voluntary disclosure involving over 30 states.
- Reconstructed the books and records of two corporations to determine civil tax liabilities and successfully avoid referral to a criminal tax enforcement authority and the civil fraud penalty.

- An individual taxpayer before the New York State Division of Tax Appeals, resulting in a determination by an administrative law judge that the individual successfully changed their New York domicile to the United Kingdom.
- An individual taxpayer before the New York State Division of Tax Appeals, successfully reducing a proposed tax deficiency of approximately five million dollars to less than \$500,000 dollars.
- An individual client accused of structuring bank deposits, in a matter brought by the United States Attorney General's Office; successfully resolved the criminal charges and mitigated the civil tax liabilities.
- Successfully negotiated in excess of 250 IRS Voluntary Disclosures over the last twenty years.

## **Admissions**

- New York
- U.S. Tax Court

## **Memberships**

- American Bar Association
- New York City Bar Association
- New York State Bar Association

## **Education**

- Syracuse University, BA
- Pace Law School, JD
- Boston University School of Law, LLM

## **Professional Activities**

David is a member of the New York State Bar Association, the Bar Association of the City of New York, and the American Bar Association's Administrative Practice Committee and Civil and Criminal Tax Penalties Committee.