

Laura L. Gavioli

Partner

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Individuals and corporations facing white-collar prosecutions, civil tax cases, IRS controversies, or complex financial litigation trust Laura's deft guidance and counsel.



Laura L. Gavioli is a partner in the Federal & International Tax Group and a member of the Tax Controversy Team. As an experienced first-chair trial lawyer, Laura is known for achieving practical, client-driven goals when defending against IRS inquiries. She has represented clients involved in some of the largest white-collar criminal tax evasion cases ever brought in the U.S. and advises clients on the IRS Whistleblower Program. She attained taxpayer victories in civil tax cases in U.S. Tax Court and federal district courts, eliminating IRS penalties.

Laura focuses her practice on the business dealings and asset holdings of U.S. taxpayers abroad. She has extensive knowledge of the IRS's international exchange-of-information techniques, including treaty requests and other methods of cross-border cooperation among taxing authorities.

Laura has an aptitude for clearly explaining highly technical, complex tax issues. She has litigated numerous cases addressing jurisdictional questions under taxation statutes and setting precedent for statutes of limitations. Laura also advocated for multinational enterprises, relying on plain-language readings of taxation statutes to combat unjustified IRS positions, including those taken in regulations under the Tax Cuts and Jobs Act.

Chambers USA: America's Leading Lawyers for Business has recognized her in Tax: Litigation in Texas, and Tax in New York.

Representative Experience

- Achieved a 99 percent concession of a Report of Foreign Bank and Financial Accounts (FBAR) penalty for a taxpayer in DOJ enforcement litigation following an unsuccessful opt-out in the IRS Offshore Voluntary Disclosure Program.
- Won summary judgment for a multinational enterprise on a question of statutory interpretation of foreign tax credits in a case expected to be a bellwether for the recently finalized IRC 965 regulations.
- Represented a large multinational company in summons enforcement litigation involving the company's assertion of privilege for tax advice given during high-stakes refinancing and restructuring transactions, including an appellate briefing and coordination of international privilege review efforts. A Second Circuit opinion affirmed the taxpayer's position and set a favorable precedent for protection of tax and business advice.
- Defended the family members and estate executor in a criminal investigation of alleged nondisclosure of assets to the IRS, with a favorable result for the clients.
- Represented a large public accounting firm's former partner who was a member of the firm's tax solutions group in one of the largest criminal tax evasion cases ever tried in the Southern District of New York.

- Represented international financial institutions, U.S. taxpayers, and their advisors with previously undisclosed offshore accounts, including representing more than 100 taxpayers in the IRS's Offshore Voluntary Disclosure Program and advising taxpayers and institutions on the DOJ's Swiss Bank Compliance Program.
- Represented a U.S. taxpayer in complex, multiyear partnership litigation in connection with IRS challenges to over \$1 billion in losses arising from investments in distressed Chinese assets. The first phase of litigation was the first (and the largest) distressed debt case of its kind to be brought to trial and resulted in the rare holding that no penalties applied due to the taxpayer's reasonable cause. Managed the second phase of litigation, which involved 21 separate proceedings in federal district court, U.S. Tax Court, and IRS examinations, in which the DOJ initially sought more than \$300 million from the taxpayers. The case settled with the DOJ conceding 95 percent of the overall alleged liability and further agreed to abate all penalties.
- Avoided a criminal investigation and multimillion-dollar civil penalty involving trust assets subject to a threatened IRS whistleblower claim.
- Obtained a 99 percent concession of amounts at issue from IRS appeals in a docketed U.S. Tax Court case.
- Represented the founder and chief executive officer of a publicly traded company in U.S. Tax Court against an IRS assertion of penalties relating to \$400 million of losses arising out of a listed tax shelter.
- Won a trial victory reducing the client's tax, interest, and penalty exposure by approximately \$130 million under a statute-of-limitations defense. According to the DOJ Tax Division, this was the government's only loss out of 12 major cases litigated that year.
- Drafted briefs that resulted in dismissal of 10 counts of an indictment and won an unusual venue change in a \$300 million criminal tax prosecution.

Publications & Presentations

Publications

- "ABA Tax Section Offers Comments on Voluntary Disclosure Practice," *Tax Notes*, September 27, 2021.
- "Court Allows for Pre-Enforcement Challenges vs IRS," *Accounting Web*, June 25, 2021.
- "When The IRS Says It'll 'Meet You in Paris': Recent Trends & Developments in Outbound U.S. Exchange-of-Information Techniques," *Tax Executive*, September 27, 2019.
- "Myers May Make It Easier to Find Equitable Relief in Tax Court," *Law360*, July 16, 2019.
- "Cryptocurrency May Be Subject to US Tax: Come into Compliance Now," *Tax Net Pro*, November 16, 2018.
- "IRS LB&I Reveals Details of Its Inbound Distributor and OVDP Decline-Withdrawal Campaigns," *Tax Net Pro*, May 15, 2017.
- "National Taxpayer Advocate 2016 Report – Penalties," *Tax Net Pro*, January 26, 2017.
- "Lessons from U.S. Tax Dispute Resolution Processes," *Tax Notes / Worldwide Tax Daily*, March 21, 2016.
- "Preparing for a Tsunami of International Tax Disputes," *Tax Notes / Worldwide Tax Daily*, December 23, 2015.

Presentations

- "2022 Forensic Accounting Summit: Forensic Accounting and Reconstruction," myLawCLE, webinar, May 20, 2022.

Professional & Community Engagement

- American Bar Association, Tax Section
- International Bar Association
- American College of Tax Counsel, fellow

Court Admissions

- U.S. Court of Appeals for the Second Circuit
- U.S. Court of Appeals for the Fifth Circuit
- U.S. Court of Appeals for the Ninth Circuit
- U.S. District Court for the Eastern District of Louisiana
- U.S. District Court for the Middle District of Louisiana
- U.S. District Court for the Western District of Louisiana
- U.S. District Court for the Southern District of New York
- U.S. District Court for the Eastern District of New York
- U.S. District Court for the Western District of New York
- U.S. District Court for the Eastern District of Texas
- U.S. District Court for the Northern District of Texas
- U.S. District Court for the Southern District of Texas
- U.S. District Court for the Western District of Texas
- U.S. Tax Court

Education

- Tulane University (J.D., 2004)
- Haverford College (B.A., 1998)

Admitted to Practice

- Louisiana
- New York
- Texas

Related Services

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