

Scott S. Ahroni

SHAREHOLDER

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Scott Ahroni focuses his practice on Federal, State and Local tax controversies. His particular areas of emphasis are audits, administrative appeals and tax litigation in various courts and tribunals, including the United States Tax Court, United States District Court, New York State Division of Tax Appeals, New York State Tax Appeals Tribunal, New York City Tax Tribunal, New York Department of Labor, Unemployment Insurance Appeal Board, and the New York State Appellate Divisions, First and Third Departments.

Examples of his practice include:

- Work directly with clients and auditors involving federal, New York State, New York City and New Jersey civil and criminal individual and corporate income tax, sales tax, payroll tax, workers' compensation and unemployment insurance audits;
- Appear and defend clients at the IRS Office of Appeals
- Work with the IRS And NYS Taxpayer Advocate to resolve systemic issues for clients
- Prepare and Domestic and Foreign Voluntary Disclosure Program submissions
- Appearing before the United States Tax Court; U.S. District Court New York State Department of Taxation and Finance Bureau of Mediation and Conciliation and Mediation Services, as well as the Division of Tax Appeals; and the New York City Tax Tribunal and Bureau of Conciliation
- Assisted clients with tax debts, liens and levies including preparing Installment Agreement and Offer in Compromise submissions; Requests for Collection Due Process hearings before IRS Office of Appeals

Scott uses his background in tax controversy to assist clients in many facets of tax planning at the Federal, New York State and City level an emphasis on providing guidance to businesses and individuals on foreign withholding obligations, foreign business and asset holding structures, use of foreign tax credit, foreign earned income exclusion, outbound and inbound planning for U.S. citizens and foreign nationals and pre-immigration planning. Additionally, he assists clients with tax planning and information reporting pertaining to digital assets, including virtual currencies and Non-Fungible Tokens. He also represents clients before the IRS in audits involving digital assets.

Scott also has strong background and significant experience with:

- New York sales and use tax experience with tax deferred, like kind exchange

Capabilities

- Tax
- Corporate & Transactional
- Mergers, Acquisitions & Divestitures
- Tax Controversy & Litigation
- International Tax
- State & Local Tax
- International

Related Capabilities

- FinTech & Blockchain Technology
- Technology

transactions

- Choice of entity issues including tax classification related to taxation of the business, ownership limitation issues, tax structuring incentive issues and industry specific limitations

Education

- University of Miami School of Law (LL.M.)
- University of Miami School of Law (J.D., *cum laude*, 2010)
- Brooklyn College - The City University of New York (B.A., 2007)

Bar Admissions

- New York
- New Jersey

Recognition

- Selected for inclusion in *New York Metro Super Lawyers*, 2022
- Adjunct professor at Queens College, City University of New York