



RANDALL P. ANDREOZZI

Mr. Andreozzi's legal career has focused on resolution of complex tax controversy matters, large case (corporate) tax matters, tax shelter litigation, employee welfare benefit litigation, and international/territorial tax issues.

For 16 years, Mr. Andreozzi worked for the IRS Office of Chief Counsel, where he served as Industry Counsel for the Commissioner's Industry Specialization Program (ISP). He evaluated and litigated tax cases presenting Welfare Benefit Plan issues. Mr. Andreozzi litigated many seminal cases in this area, including *General Signal Corp. v. Commissioner*, *Booth v. Commissioner*, *Parker Hannifin Corporation v. Commissioner*, *Square D Co. v. Commissioner* and *Neonatology Associates v. Commissioner*. He also assisted and counseled other IRS attorneys and revenue agents in their development of cases under the ISP program, offering valuable expertise in areas involving tax shelters and the corporate income tax consequences of VEBA's and Welfare Benefit Plans.

During his years with the IRS Chief Counsel's office, Mr. Andreozzi cultivated a strong reputation with attorneys and agents throughout IRS, as well as with outside tax practitioners nationwide. His extensive trial experience extends to other complex tax areas as well. Mr. Andreozzi tried a variety of complex precedential cases that have established important precedent in the areas of abusive tax shelters, corporate acquisitions (*INDOPCO v. Commissioner*), international taxation, United States Virgin Islands territorial taxation, and TEFRA partnerships.

Now in private practice with the firm of Andreozzi Bluestein LLP, Mr. Andreozzi continues to focus his practice on complex tax litigation and tax controversy resolution. His practice areas include international taxation and foreign bank account reporting, criminal tax and financial crime defense, employee benefit taxation, tax shelter litigation, and a variety emerging areas of federal and state tax law.

Academic Degrees

JD State University of New York at Buffalo
BA Canisius College English (Honors)
BA Canisius College Political Science

Licenses / Certification

New York State
United States Tax Court
United States Federal District Court
Western District of New York