



**Moritt Hock
& Hamroff**_{LLP}
ATTORNEYS AT LAW



LAURIE B. KAZENOFF, J.D., LL.M.

Practice Areas

Tax

Laurie B. Kazenoff is a partner of the firm where she serves as Co-Chair of its Tax Practice Group. Ms. Kazenoff has over 30 years of experience in Tax Controversy as a Senior Attorney with IRS Chief Counsel litigating before the U.S. Tax Court; an Estate Tax Attorney with the IRS Estate and Gift Tax Division; a Senior Manager in Tax Controversy for a nationally ranked accounting firm and as an attorney in private practice.

Laur Kazenoff

Partner

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The scope of her practice includes tax controversies involving the Internal Revenue Service and New York State Department of Taxation on behalf of individuals, estates, partnerships, and corporations, including representation of clients before the Examination, Appeals, and Collection Divisions, litigation in United States Tax Court, and Federal Court of Claims. She

handles all types of issues including Payroll tax and Responsible Person assessments, Employee/Independent Contractor issues, New York State Residency, and Sales & Use Tax issues. Ms. Kazenoff also represents clients before the IRS and NYS Collection Divisions including Collection Due Process Appeals and Equivalency Hearings, addressing IRS Notices of Lien, Levies, New York State Warrants, New York State license suspensions due to tax assessments, Responsible Person and Sales Tax audits and assessments, negotiation of settlements including Offers in Compromise, Installment Agreements and Penalty Abatements. Subspecialties include Estate and Gift Tax issues and Pension Plan Qualification issues.

Her clients include high profile and high net worth individuals, corporations, partnerships and other entities in investment banking, law, real estate, engineering, architecture, medicine, entertainment, fashion, media, construction, manufacturing, sports and technology.

Representative cases in private practice include Tax Court litigation involving over \$50 million in foreign income at issue; controversy involving millions in asserted tax liabilities related to Reasonable Compensation issue for corporate owners/officers and Research & Development Credits; controversy involving \$8 million in taxes due by taxpayer in the New York real estate industry; favorable resolution of renowned patent and inventor's tax liabilities; favorable resolution of \$2 million of tax liabilities and abatement of penalties for nationally known supplier of building and architectural products; complete abatement of Responsible Person Assessments in cases against officers in the offending corporations, in the amounts of \$2,000,000 and \$300,000 respectively; favorable settlements involving Sales Tax Assessments of over \$6,000,000 for a large corporation, saving over \$4,000,000 for the client; favorable settlement agreements for both corporate and individual officers liable for withholding taxes in separate cases where over \$1.7 million and \$2 million was owed, respectively, and sales taxes owed of over \$1.5 million.

She has reached favorable settlements involving New York State residency issues resulting in "no change" residency audits, and has resolved cases for numerous clients involving both Offers and Installment Payment Agreements with both the IRS and New York State Collection Divisions. She has favorably resolved cases in pending court cases, saving thousands in litigation costs for her clients. She has successfully represented

clients in the abatements of penalties in various situations involving hundreds of thousands of dollars, including late filing, late payment and negligence penalty cases due to reasonable cause. She has favorably settled collection cases with both the IRS and New York State involving high profile individuals and businesses, including a \$17 million options case. She has negotiated favorable settlements with both the IRS and Department of Labor involving pension plan qualification and compliance issues including a challenge to a \$1.3 million adjustment against a non-profit corporation. She has successfully represented clients in the releases of Levies and Liens, negotiated Installment Payment Agreements and Offers in Compromise, and in some cases collection activity was stayed altogether due to lack of collection potential. She has also negotiated favorable settlements and achieved “no change” results in a number of IRS and NYS examinations. Ms. Kazenoff takes pride in helping all types of taxpayers navigate the tax system which can be a complex and intimidating endeavor.

While a Senior Attorney with IRS Chief Counsel, Ms. Kazenoff litigated cases before the United States Tax Court and was counsel to the Brooklyn District’s Employee Plans and Exempt Organization Division. She handled high profile cases involving the qualification of pension plans and excise tax issues of major institutions. She was a member of Chief Counsel’s Tax Exempt Bonds initiative and was also a part of the Coordinated Examination Program involving colleges, universities, and hospitals which included investigations of major tax exempt institutions located in the North Atlantic Region. She was also counsel to the Collection Division responsible for the review of Offers in Compromise, priorities in Bankruptcy, and issues involving IRS Liens and Levies. She was an Instructor for Chief Counsel’s Employee Plans Litigation Attorney Training Program in Washington D.C. and also lectured to other Brooklyn District Counsel attorneys on Employee Benefit topics, including Prohibited Transactions and Minimum Funding Deficiencies.

Education

Temple University, Beasley School of Law, LL.M. (Taxation).
Temple University, Beasley School of Law, J.D.
University of Pennsylvania, Honors B.A.

Admissions

Ms. Kazenoff is admitted to practice in New York, New Jersey and Pennsylvania. She is also admitted before the United States Tax Court and the Federal Court of Claims.

Affiliations

Ms. Kazenoff is a member of the Taxation Committees of the New York State, Nassau County and Suffolk County Bar Associations. She is also a member of the Association of Certified Fraud Examiners.

Recognitions

2016-Who’s Who in Women in Professional Services, *Long Island Business News*

Volunteer Work

Ms. Kazenoff is on the Northeast Regional Advisory Board of the American Kidney Fund; she is also on the Nephcure International Board Research Committee.