



Michelle E. Espey
Counsel
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MICHELLE E. ESPEY

Practice Areas

Tax

Michelle E. Espey counsels clients on a broad range of tax matters, from representing clients in audits and tax collection cases to advising clients on the tax aspects of structuring various transactions. Her clients include high net worth individuals and closely held businesses, including professional service firms, financial institutions, real estate companies, manufacturers, restaurants and food service providers, contractors, auto body and repair shops, not-for-profit and charitable organizations.

Ms. Espey represents clients at all stages of tax controversy and regularly appears before the Internal Revenue Service, New York State Department of Taxation and Finance, New York City Department of Finance, and the United States Tax Court. She has also represented clients before the Pension Benefit Guarantee Corporation on matters concerning pension plan terminations, minimum funding deficiencies, excise tax and statutory liens.

Matters include:

- Audit Representation (individual, corporate, estate)
- Preparation of Administrative Protests, Collection Due Process and Equivalent Hearing Requests, and U.S. Tax Court Petitions
- Payroll Tax Liability Resolution & Responsible Person Assessments
- Employee vs. Independent Contractor Cases
- NYS & NYC Residency Audit Representation
- Sales & Use Tax Audits, Planning and Compliance
- Innocent Spouse Claims
- Non-filer Issues & Domestic Voluntary Disclosures
- Requests for Penalty Abatement
- Liens, Levies, Warrants, Property Seizures & Driver's License Suspensions, including requests for release, discharge and withdrawal.
- Offers in Compromise
- Payment Agreements

Ms. Espey also counsels clients on in-bound tax planning issues, FATCA compliance issues, and the various withholding requirements associated with payments made to foreign persons. Since the inception of the IRS'

traditional OVDP program in 2009, Ms. Espey has assisted countless individuals and estates with unreported foreign accounts and/or foreign financial assets become compliant by means of the IRS' Offshore Voluntary Disclosure Program, Streamlined Compliance Procedures and Delinquent International Information Return Submission Procedures.

Ms. Espey frequently publishes and speaks on issues concerning tax related matters.

Education

Quinnipiac University School of Law, J.D.
College of the Holy Cross, B.A.

Admissions

Ms. Espey is admitted to practice in New York and New Jersey. She is also admitted to practice before the United States Tax Court.

Affiliations

Ms. Espey currently serves as Co-Chair of the Nassau County Bar Association's Tax Law Committee. She is a member of the American Bar Association and its Tax Section. She is also a member of the New York State and Suffolk County Bar Associations. She is a past Vice Chair of the Professional Skills Development Task Force of the NYSSCPA-Nassau Chapter and is actively involved with the NYSSCPA Suffolk Chapter's General Taxation Committee.