

## George Abney

Partner

404.881.7980

george.abney@alston.com

Atlanta | One Atlantic Center, 1201 West Peachtree Street, Suite 4900 | Atlanta, GA 30309-3424



***George offers his clients confident guidance through civil and criminal tax controversy matters. He honed his skills as a federal prosecutor for the Department of Justice, where he was recognized by former Attorney General John Ashcroft as a Tax Division Outstanding Attorney.***

George Abney is a partner on the firm's Tax Controversy Team, whose practice focuses on civil and criminal tax controversy matters. George has significant trial and appellate experience gained from years as a federal prosecutor with the Tax Division of the U.S. Department of Justice in Washington, D.C., and as an assistant U.S. attorney in the Northern District of Florida. In private practice, he has successfully represented clients in civil tax controversies before the IRS, the U.S. Tax Court, the U.S. district courts and the U.S. bankruptcy courts, as well as in federal grand jury investigations and IRS criminal investigations.

George was recognized by former Attorney General John Ashcroft as a Tax Division Outstanding Attorney, and he has received special recognition from FBI Director Robert S. Mueller, III, for his work in successfully prosecuting *United States v. Dugas*, a case that involved kidnapping, Mann Act and firearms charges. George is listed in *The Best Lawyers in America*<sup>®</sup> in the area of Tax Law.

George earned his J.D. from the Florida State University College of Law, with high honors, where he served as executive editor of the law review, and his B.A. from Columbia University.

### ***Representative Experience***

- In U.S. Tax Court litigation, represented an Atlanta-based corporation facing \$30 million in additional taxes, penalties and interest. Prior to trial, obtained a 100 percent concession from the IRS. *First Multiple Listing Service, Inc., v. Commissioner*, U.S. Tax Court No. 25141-14.
- In U.S. Tax Court litigation, represented a Puerto Rico-based corporation facing substantial additional tax liabilities based on the IRS's assertion that it failed to report U.S.-sourced income effectively connected with a U.S. trade or business. Obtained a settlement prior to trial reducing the proposed additional liabilities by more than 90 percent. *Kiyavi Corp., v. Commissioner*, U.S. Tax Court No. 008021-14.
- Represents multiple clients with the disclosure of foreign bank accounts through the IRS's Offshore Voluntary Disclosure Program (OVDP).
- Represented an executive of a multinational corporation during an IRS criminal investigation involving failure to disclose Swiss bank accounts. Convinced the IRS to drop the investigation.
- Represented the owner of a manufacturing business during a U.S. Department of Justice criminal investigation involving failure to disclose foreign bank accounts. Convinced the Justice Department to drop the investigation.
- Represented a business owner during a three-year grand jury investigation involving allegations of failure to pay more than \$20 million in payroll tax obligations. Convinced the Tax Division of the U.S. Department of Justice to decline prosecution.

- Represented a business owner in U.S. Tax Court litigation where the IRS relied on the "net worth" method to prove income. After demonstrating that the IRS's net-worth calculations contained numerous errors, obtained a settlement reducing the IRS's proposed tax liability by 95 percent. *Patel v. Commissioner*, U.S. Tax Court No. 016960-06.
- In U.S. Tax Court litigation, represented the owner of a trucking company accused of embezzling funds for personal use. Following trial, the court reduced the tax, penalties and interest asserted by the IRS by 90 percent. *Prater v. Commissioner*, T.C. Memo. 2011-68.
- Represented an investment advisor during an IRS criminal investigation of an alleged Ponzi scheme. Convinced the IRS to drop the investigation.
- Represented an investment advisor during the course of a federal grand jury investigation involving allegations of mail fraud, wire fraud and securities fraud. The investigation was concluded with no charges brought against the client.

## ***Publications & Presentations***

### ***Publications***

- "Tax Avoidance vs. Tax Evasion," *The Professional Journal of Tax Executives Institute*, December 2, 2018.
- "INSIGHT: Unconstrained by Consistency: the IRS's Questionable Method of Statutory Interpretation," *Bloomberg BNA Daily Tax Report*, April 23, 2018.
- "Pros and Cons of Voluntarily Disclosing Past Wrongs," *Tax Executive*, February 1, 2018.
- "The Perils of 'Parallel' IRS Investigations," *Practical Tax Strategies*, October 2010.

### ***Education***

- Florida State University (J.D., 1998)
- Columbia University (B.A., 1991)

### ***Admitted to Practice***

- Georgia
- Florida

### ***Related Services***

Federal & International Tax | White Collar, Government & Internal Investigations | Tax Controversy | International | Agribusiness | Tax