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PRACTICES

Federal Excise Taxes
Tax Accounting
Tax Controversy & Litigation
Trust and Family Office

EDUCATION

- J.D., The Catholic University of America, Columbus School of Law, magna cum laude, 1994
- Ed.M., Harvard University, 1991
- B.A., Duke University, 1987

George A. Hani

MEMBER

George Hani concentrates his practice on the resolution of tax controversies at the administrative level, with a particular focus on tax accounting issues. He has represented clients in traditional Internal Revenue Service (IRS) examinations and administrative appeals, as well as in connection with a number of IRS dispute resolution programs, such as the Advanced Pricing Agreement (APA) program, the Pre-Filing Agreement (PFA) program, the Compliance Assurance Process (CAP), Fast Track Appeals and Accelerated Issue Resolution (AIR). Mr. Hani has assisted taxpayers to secure consents for changes in methods of accounting, private letter rulings and favorable technical advice memos from the IRS National Office. When necessary, he has represented taxpayers in United States Tax Court and the United States Court of Federal Claims. He has also represented individuals in collection matters, criminal investigations and the off-shore voluntary disclosure programs.

Mr. Hani has broad substantive experience driven in large part in response to the spectrum of issues that the IRS decides to audit and challenge. Recently, Mr. Hani has been involved in several large matters involving the application of the clear reflection of income standard as well as the interaction between the financial products rules and the tax accounting rules. Other recent cases involved the application of either the economic performance rules for deductions the IRS sought to defer or the all-events test for income the IRS sought to accelerate. In addition, Mr. Hani has extensive experience in audit issues regarding employee fringe benefits, use of mark-to-market under Section 475, and U.S. withholding taxes on cross-border payments. He also has experience in IRS challenges to the use of various tax incentives, such as the credits for making solid synthetic fuel from coal and for enhanced oil recovery (EOR), the allowance of accelerated depreciation for particular types of property, and the use of tax-exempt financing to construct recycling facilities. Mr. Hani is active with the Administrative Practice Committee of the ABA's Taxation Section as a frequent panelist, leader of comment projects, and by representing the Tax Section in meetings with IRS and Treasury officials. He is also a former member of the Steering Committee for (and is a past Chair of) the Taxation Section of the District of Columbia Bar. He is a frequent speaker at Tax Executives Institute (TEI) chapter meetings and national programs and has published several articles in TEI's *The Tax Executive*. While attending the Catholic University of America, Columbus School of Law, Mr. Hani was a member of the *Catholic University Law Review*.

GOVERNMENT EXPERIENCE

- Honors Attorney, U.S. Department of the Treasury, 1995 - 1996
- Honors Attorney, Office of the Associate Chief Counsel (International), Internal Revenue Service, 1994 - 1995

RANKINGS AND RECOGNITION

- *Chambers USA*: Tax Controversy (National), 2016 - 2019

- *Chambers USA: Tax* (District of Columbia), 2016 - 2019
- *International Tax Review: Tax Controversy Leaders* (U.S.), 2015, 2017
- *Legal 500: Tax: International Tax*, 2016 - 2019
- *Legal 500: Tax: Contentious*, 2016 - 2019
- *Legal 500: Tax: Non-Contentious*, 2017 - 2019
- *The Best Lawyers in America*[®]: Tax Law, 2020
- Washington's Top Lawyers: Tax (*Washingtonian Magazine*), 2015 - 2018

AFFILIATIONS

- Former Chair, ABA Taxation Section, Administrative Practice Committee
- Vice Chair, ABA Taxation Section, Administrative Practice Committee, Subcommittee on IRS Liaison Activities
- Member, ABA Taxation Section Nominating Committee
- Former Member, Steering Committee, Taxation Section, District of Columbia Bar
- Former Chair, Taxation Section, District of Columbia Bar
- Former Chair, Tax Audits and Litigation Committee, Taxation Section, District of Columbia Bar

ADMISSIONS

Bar Admissions

- District of Columbia
- Maryland

Court Admissions

- United States Tax Court
- United States Court of Federal Claims
- United States Court of Appeals for the Ninth Circuit