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PRACTICES

Tax Controversy & Litigation

EDUCATION

- J.D., University of Virginia School of Law, 1997
- M.A., University of Virginia, 1997
- B.A., University of Virginia, Phi Beta Kappa, 1993

Shane T. Hamilton

SPECIAL COUNSEL

Shane Hamilton is one of the country's leading practitioners in the area of tax-exempt organizations and has extensive experience in representing tax-exempt clients in connection with their complex tax matters. He regularly counsels tax-exempt organizations on a wide range of operational issues involving the application of the unrelated business income tax, intermediate sanctions, private foundation excise taxes, disclosure issues, the private inurement and private benefit doctrine, and other requirements for initial and continuing qualification for tax-exempt status. In addition to advising tax-exempt clients on the tax issues that such organizations face, he offers clients practical advice on navigating the challenges presented when business or mission-oriented goals conflict with the tax laws.

Mr. Hamilton also assists tax-exempt organizations in obtaining private letter rulings and in resolving tax controversies at the audit stage, at IRS Appeals, through closing agreements, and in court. He has been called on by many high-profile tax-exempt organizations to conduct risk assessments (or internal investigations where appropriate) of their activities and assists organizations in taking corrective actions before an IRS inquiry arises. Mr. Hamilton also serves as co-counsel in criminal tax matters involving tax-exempt organizations and their principals.

Mr. Hamilton counsels a variety of tax-exempt organizations, including hospitals, religious organizations, churches, trade associations, social welfare organizations, private schools, supporting organizations, large family-endowed private foundations, company-sponsored private foundations, and private operating foundations. He has in-depth experience regarding the church tax audit procedures and the unique tax issues facing churches and other religious organizations.

In a number of different federal courts, Mr. Hamilton has served as counsel and co-counsel on cases involving a wide range of complex tax issues, including the federal communications excise tax, declaratory judgment actions involving continuing eligibility for tax-exempt status, corporate reorganizations, partnerships, and specified liability losses.

While attending the University of Virginia School of Law, Mr. Hamilton was an Executive Editor and the Tax Cite Editor for the *Virginia Tax Review*.

ADMISSIONS

Bar Admissions

- District of Columbia
- Texas
- Virginia

Court Admissions

- United States Tax Court
- United States Court of Appeals for the District of Columbia Circuit
- United States Court of Appeals for the Fourth Circuit
- United States District Court for the District of Columbia
- United States District Court for the Northern District of Texas