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PRACTICES

Tax Controversy & Litigation

EDUCATION

LL.M. (Taxation), Georgetown University Law Center, *with distinction*, 1999

J.D., The George Washington University Law School, *with honors, Order of the Coif*, 1993

B.S., University of Delaware, *cum laude*, 1988

Maria O'Toole Jones

MEMBER

Maria Jones practices in the area of federal income taxation with a focus on tax controversy matters, including Internal Revenue Service (IRS) audits, IRS Appeals and tax litigation in the U.S. Tax Court, the Court of Federal Claims and Federal district courts. She has significant experience in matters involving the taxation of insurance companies, including deductibility of ceding commissions and reserves, deductibility of policyholder dividends, conversion of nonprofit insurance companies, captive insurance company issues, including IRC section 831(b) captives, and the provisions applicable to Blue Cross and Blue Shield plans.

Ms. Jones also advises clients on a wide range of other tax issues, including matters involving the Affordable Care Act, the valuation of intangible assets, charitable contributions of conservation easements, excise tax matters, and tax accounting matters. She has experience with IRS issue resolution procedures, including Pre-Filing Agreements, Fast Track Settlement and the Industry Issue Resolution (IIR) program. Ms. Jones is a member of the Board of Directors of the Insurance Tax Conference and is a frequent speaker on insurance tax and federal tax controversy issues. Ms. Jones is the President of the Miller & Chevalier Charitable Foundation. Ms. Jones is a former member of the firm's Executive Committee and was the Chair of the firm's Diversity, Equity and Inclusion committee until 2021.

Representative Engagements

- *Lodge Holdings, LLC v. Commissioner*, No. 11919-16 (Tax Court) (settled).
- *Flat Rock Property Holdings, LLC v. Commissioner*, No. 11719-16 (Tax Court) (settled).
- *Railroad Holdings, LLC v. Commissioner*, No. 11838-16 (Tax Court) (settled).
- *Highmark Inc. v. United States*, No. 1:17cv-00898-EHM (Fed. Cl.)
- *Washington Mutual, Inc. et al. v. United States*, 891 F. 3d 1016 (Fed. Cir. 2018).
- *Washington Mutual, Inc. et al. v. United States*, 856 F. 3d 711 (9th Cir. 2017).
- *Blue Cross and Blue Shield of Kansas v. Commissioner*, No. 8088-08 (Tax Ct.) (settled).
- *Washington Mutual, Inc. v. United States*, 636 F. 3d 1207 (9th Cir. 2011).
- *Louisiana Health Serv. & Indem. Co. v. United States*, 104 A.F.T.R. 2d 2009-5194 (M.D. La. 2009).
- *Hosp. Serv. Ass'n of Northeastern Pennsylvania v. United States*, 78 Fed. Cl. 434 (2007).

- *Capital Blue Cross v. Commissioner*, 431 F.3d 117 (3d Cir 2005) (represented *amicus curiae* Blue Cross Blue Shield Association).
- *Blue Cross & Blue Shield of Wyo. v. United States*, No. 04-01791T (Fed. Cl.) (settled).
- *Blue Cross & Blue Shield of Tenn. v. Commissioner*, No. 10178-98 (Tax Ct.) (settled).

Rankings and Recognition

- *Legal 500: Tax*: U.S. Taxes: Contentious, 2017, 2020 - 2022
- *The Best Lawyers in America*[®]: Tax Law, 2018 - 2022
- *International Tax Review*: Women in Tax Leaders, 2015 - 2017
- *International Tax Review*: Tax Controversy Leaders (U.S.), 2014 - 2017
- DC Bar Capital Pro Bono Honor Roll, 2018 - 2020

Affiliations

- Advisory Board Member, Catholic Charities Legal Network of the Archdiocese of Washington

Admissions

STATE ADMISSIONS

- District of Columbia
- Virginia