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PRACTICES

Tax Controversy & Litigation
Transactional Tax Planning
Trust and Family Office

EDUCATION

LL.M., Georgetown University
Law Center, *with distinction*,
2017

J.D., Georgetown University
Law Center, *cum laude*, 2016

B.A., University of Maryland,
2013

Colin J. Handzo

SENIOR ASSOCIATE

Colin J. Handzo is a Senior Associate in the Tax Department. He focuses his practice on tax litigation and tax controversy.

Mr. Handzo served as a member of the team representing a taxpayer in a multi-billion dollar transfer pricing case before the U.S. Tax Court, where he drafted briefs and stipulations, prepared fact and expert witnesses for their testimony, and worked with expert witnesses to develop reports. He also has experience with tax refund litigation before the U.S. Court of Federal Claims.

In addition, Mr. Handzo has worked with clients on the resolution of tax controversies at the administrative level, including in areas such as income tax accounting and offshore trust structures. He has advised clients with traditional Internal Revenue Service (IRS) examinations and administrative appeals. He has assisted taxpayers in securing private letter rulings and applying for changes in methods of accounting with the IRS National Office. He has also represented clients in collection matters and in relation to criminal investigations.

Representative Engagements

- *The Coca-Cola Company v. Commissioner*, Tax Court Dkt. No. 31183-15 (section 482 adjustments related to trademark license royalties) (trial concluded May 2018). Drafted briefs and stipulations, prepared fact and expert witnesses for testimony, and worked with expert witnesses to develop reports in a multi-billion dollar transfer pricing case.
- *British Airways PLC v. United States*, No. 1:19-cv-01124 (Fed. Cl. filed Aug. 1, 2019). Assist in discovery and pre-trial motions in airline's refund suit regarding whether payments to another carrier in connection with the issuance of frequent flyer miles are subject to the air transportation excise tax under Internal Revenue Code § 4261(e)(3). Pending.
- In representation of an offshore trustee company in a criminal tax investigation involving the U.S. Department of Justice (DOJ) and regulators in multiple offshore jurisdictions, assisted in development of the legal strategy with regard to the investigation; advised on international tax considerations; and coordinated fact development, through document review and interviews.

Government Experience

- Extern, DC Office of Tax and Revenue, 2015
- Judicial Intern to the Honorable Ellen L. Hollander of the U.S. District Court for the District of Maryland, 2014
- Judicial Intern to the Honorable Timothy E. Meredith of the Court of Special

Appeals of Maryland, 2014

Rankings and Recognition

- DC Bar Capital Pro Bono High Honor Roll, 2017, 2019 - 2020
- DC Bar Capital Pro Bono Honor Roll, 2018

Admissions

STATE ADMISSIONS

- District of Columbia
- Maryland