

# PHELPS DUNBAR

LLP



## E. Barrett Hails

Associate

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### PRACTICE FOCUS

- Litigation
- Admiralty

### EDUCATION

- University of Southampton  
LL.M., in Maritime Law, with merit,  
2013; Beaumont Aviation Prize
- University of Alabama School of Law  
J.D., *cum laude*, 2012; Lead Articles  
Editor and Managing Board Member,  
*The Journal of the Legal Profession*
- University of Mississippi  
B.A., *magna cum laude*, in History and  
Political Science, 2009; Phi Beta  
Kappa; Phi Kappa Phi

### ADMISSIONS

- Alabama
- Florida
- U.S. District Court, Middle District of  
Alabama
- U.S. District Court, Southern District  
of Alabama
- U.S. District Court, Northern District  
of Alabama
- U.S. District Court, Northern District  
of Florida

Barrett Hails practices in the area of litigation and admiralty. His practice includes representing shipyards, vessel owners, contractors and businesses in commercial and tort litigation. He is licensed in Alabama and Florida.

Experience Insights Memberships & Affiliations  
Recognition

### Practice Focus

- Litigation
- Admiralty

Experience ▶

Insights ▶

Memberships & Affiliations ▶

## Recognition



## Education



## Admissions



- Representation of vessel interest and insurers in Jones Act, Unseaworthiness and Maintenance and Cure claims.
- Representation of vessel owners in capsizing/sinking cases.
- Representation of shipyard in US L&H injury claims.
- Representation of vessel repair yard in tort cases.
- Representation of vessel owners in limitation of liability proceedings.
- Representation of cargo owners in *in rem* arrest action.
  
- Author, "I'll Supervise, Your Honor: Ethical and Legal Considerations Arising from the Use of Law Students in Court Proceedings," *36 J. Legal Prof.* 225 (2011-2012)
  
- Alabama State Bar
- The Florida Bar
- Mobile Bar Association
- Propeller Club of the United States, Port of Mobile

- Maritime Law Association of the United States
- Southeastern Admiralty Law Institute
  
- Beaumont Aviation Prize, University of Southampton, 2013
- Selected to the Mid-South Super Lawyers Rising Stars list, *Super Lawyers* (Thomson Reuters), 2018



# About Theresa



Theresa is a South Florida native with a background in yachting and real estate. For ten years prior to attending law school, she was a real estate and probate legal assistant. A recreational and professional sailor, she completed her first transatlantic crossing on the Schooner “America” and sailed as a crew member in Europe and Great Britain.

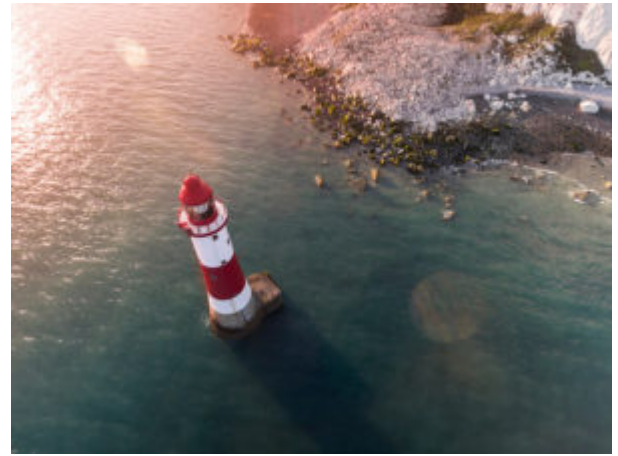
Theresa is a Cum Laude graduate of Nova University’s Shepard Broad Law Center where she was also a member of the Nova Law Review. She has served as an adjunct professor for the Nova University Business School, has written numerous professional articles for publications including the Florida Bar Journal and has given several professional presentations and training seminars

**Theresa’s most recent professional achievements include:**

- Numerous successful maritime/vessel claim and lien recoveries
- Obtaining a \$700,000+ verdict for her plaintiff in first-ever personal injury case and \$2,000,000+ in another injury case
- Management of extensive, successful, refit and launching of gaming vessel

- Representation of a future MLB Hall of Famed and a Royal Family member

- Representation of several notable U.S. firms, successfully recovering millions in assets



**Cheryl C. Peters** is a Program Manager with Admissibility and Passenger Programs, Office of Field Operations, U.S. Customs and Border Protection (CBP); a position she has held since July 2007. Ms. Peters spent her first four years at Headquarters coordinating admissibility policies and programs within the maritime environment, and served as the point of contact for Commercial Sea Programs, including Cruise Programs. Ms. Peters has worked closely with maritime industry organizations such as the National Association of Maritime Organizations (NAMO), the Association of Ship Brokers & Agents (ASBA), the World Shipping Counsel (WSC), BIMCO, the United States Superyachts Association (USSA), and in the cruise environment, the Cruise Line International Association (CLIA). Ms. Peters has served as a Subject Matter Expert for CBP with the U.S. Coast Guard (USCG) on admissibility related matters.

Ms. Peters spent the next 6 years working within the Trusted Traveler Programs to include managing the Small Boats program until 2014. Ms. Peters returned to admissibility policies and programs within the maritime environment with Enforcement Programs Divisions in October 2017. In her current position, she once again oversees the Small Boats program and pleasure vessel related policies.

Ms. Peters brings nine years of field experience as an officer to the programs she manages. Prior to her current position, Ms. Peters served as a Customs and Border Protection Officer in the port of Honolulu, HI. Before the establishment of CBP in 2003, Ms. Peters held a variety of positions within the former Immigration and Naturalization Service (INS), including a position as a seaport training officer. Ms. Peters began her Federal career in 1995 and holds a B.A. Degree in Economics from the University of California, Davis.



# BIOGRAPHY

*UNITED STATES COAST GUARD*

## **Captain Shannon Gilreath**

CAPT Gilreath currently serves as the Chief of the Office of Maritime and International Law at Coast Guard Headquarters in Washington, D.C., where he is responsible for mission law advice to the Deputy Commandant for Operations, other senior leaders, and field units, and coordination of Coast Guard maritime and international legal issues through the Federal interagency process. He leads the U.S. delegation to the International Maritime Organization (IMO) Legal Committee, and supervises a 38 member staff to provide legal advice and mission support across the range of the Coast Guard's eleven statutory missions.



CAPT Gilreath's previous assignments include Sector Commander, Sector Honolulu, Deputy Sector Commander, Sector Honolulu, Chief of Prevention Law within the Office of Maritime and International Law, Commanding Officer of Marine Safety Unit Baton Rouge, Staff Attorney at the Eighth District Legal Office, Marine Safety Office New Orleans, and Coast Guard Cutter NORTHLAND. In 2005, He served as a unified commander for a multi agency task force conducting urban search and rescue operations in the New Orleans area following Hurricane Katrina.

A 1991 graduate from the U.S. Coast Guard Academy with a B.S. in Government, he received his Juris Doctorate degree with honors from Tulane Law School in 2001 and is a member of the bar association in the state of Louisiana. He has also completed a one year fellowship as a Senior Military Fellow at the Center for a New American Security, a non partisan think tank based in Washington, DC.

Captain Gilreath's military awards include two Legions of Merit, two Meritorious Service Medals, a Coast Guard Commendation Medal, and the Coast Guard Achievement Medal. He was honored by the Judge Advocates Association with the Coast Guard Outstanding Career Judge Advocate Award in 2011.

We believe that personalized open communication is the key to ensuring the success of any project.

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## Geoff Van Gorkom

Geoff is an Australian citizen who has been residing in the United States since 1984. He graduated from the University of Michigan in 1989 with a degree in Naval Architecture and Marine Engineering.

Prior to establishing Van Gorkom Yacht Design in 1994, Geoff acquired an enormous amount of design experience from being involved with hi-tech projects such as: the design of the IOR Maxi, Matador<sup>2</sup>, the 1992 Americas Cup winner America<sup>3</sup>, and the structural design and in office project management of the IMS 50 Falcon.

This experience has been broadened by working on commercial projects for MacLane Marine Designs on tug and barge structures; consulting for Maritech Inc., a firm specializing in vibration analysis of marine power plants; and Navtec Inc. as a design engineer where his duties included the research and design of new production and custom rigging parts, the analysis and testing of strength of materials, and project management of large custom rigs.



The 1992 Seahorse Design Competition proved to be a milestone for Van Gorkom, with a first place win for the design of a Whitebread 30 (Mount Gay 30), an inshore/offshore, water ballasted racing boat. In May 1998, VGYD splashed their first commission, the VG-Mount Gay 30, which proved to be an extremely successful design and a great all round performance racer. This boat firmly established Geoff Van Gorkom as a player in the field of performance sailboat design

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Website design by [HalfSparkle](#)



## CAROLINE D. CIRAOLLO

Caroline D. Ciralo, former Acting Assistant Attorney General of the U.S. Department of Justice's Tax Division, is a partner with Kostelanetz & Fink and a founder of its Washington, D.C. office. Her practice focuses on complex and sophisticated civil tax controversies, including representation in sensitive audits, administrative appeals, and litigation in federal and state courts and tax tribunals, providing related tax advice, including advice on uncertain tax positions, financial reporting, claims for refund, amended returns, voluntary disclosures, and internal investigations, and representing individuals and institutions in criminal tax investigations and prosecutions.

During her tenure with the Department, Caroline was actively involved in all aspects of Tax Division operations and responsible for approximately 500 employees, including more than 360 attorneys in 14 civil, criminal and appellate sections. Under her leadership, the Division reached agreements with 80 Swiss financial institutions that admitted to facilitating tax evasion and the avoidance of reporting requirements by U.S. account holders, and imposed and collected more than \$1.36 billion in penalties, increased civil and criminal enforcement with respect to offshore tax evasion, employment tax violations, and traditional tax offenses, assisted the IRS through summons enforcement proceedings, and engaged in affirmative and defensive litigation involving abusive tax shelters and schemes, refund claims, and challenges to statutes and regulations.

Prior to joining the Department, Caroline was Chair of the Tax Controversy and Litigation practice group of a regional firm in Baltimore, Maryland, where she represented individuals and businesses in all phases of state and federal civil tax controversies and criminal tax investigations and prosecutions. She has appeared before the IRS, the Comptroller of Maryland and the D.C. Office of Tax and Revenue, the Maryland Tax Court, the U.S. Tax Court, U.S. District Courts, the Maryland circuit and appellate courts and the U.S. Court of Appeals for the Fourth and Federal Circuits.

Caroline is a Fellow and Regent of the American College of Tax Counsel, a recipient of the ABA Section of Taxation's Janet Spragens Pro Bono Award, and served as an instructor with the IRS Military Volunteer Income Tax Assistance program at Ft. George G. Meade in Maryland. She has been recognized by Chambers, Benchmark, Best Lawyers in America, Super Lawyers (Top 10 Attorneys in Maryland, and cover story in 2013), *Euromoney Legal Media Group's* Americas Women in Business Law Awards (Best in Tax Dispute Resolution) (2014), and The Daily Record's Top 100 Women Circle of Excellence. In January, 2017, Caroline was recognized by IRS Chief Counsel William Wilkins with the Chief Counsel Award, the highest honor that can be conferred by that office.

Caroline served as an Attorney Advisor for the Honorable Stanley J. Goldberg of the U.S. Tax Court from 1994 to 1996.

## GOVERNMENT EXPERIENCE

- Acting Assistant Attorney General (February 25, 2015 – July 15, 2016); Principal Deputy Assistant Attorney General (January 12, 2015-January 20, 2017); Deputy Assistant Attorney General for Policy and Planning (January 12, 2015-January 20, 2017); Deputy Assistant Attorney General for Criminal Matters (October 5, 2015-January 20, 2017), Tax Division, U.S. Department of Justice, Washington, DC
- Attorney Advisor, Honorable Stanley J. Goldberg, U.S. Tax Court (August 1994 – August 1996), Washington, DC

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## UPCOMING SPEAKING ENGAGEMENTS

- Co-Chair/Moderator, *Identifying the Line Between Avoidance and Evasion: Global Criminal Tax Enforcement*, 19th Annual U.S. and Europe Tax Practice Trends Conference, ABA, Paris, France (April 5, 2019)
- Speaker, *What's New in Tax Enforcement – Current Priorities of the IRS and DOJ Tax Division*, The Wranglers Law Club, Baltimore, MD (April 18, 2019)
- Panelist, *Tax Advice in the Age of the 24-Hour News Cycle*, Webinar, ABA Taxation Section (April 24, 2019)
- Panelist, *Are your secrets safe? A Discussion of the Scope, Application and Protection of Legal Privileges in the U.S. and Abroad*, ABA Taxation Section, May Meeting, Washington, D.C. (May 11, 2019)
- Moderator, *Whistleblowers: Protections and Privacy*, 4th International Conference on Taxpayer Rights, Minneapolis, MN (May 24, 2019)
- Moderator, *The Current State of the IRS, Personal Income Tax Committee*, New York City Bar, New York, NY (May 28, 2019)

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## AWARDS AND RECOGNITIONS

- DC Super Lawyers (2018, 2019)
- Recognized as a Top Tax Lawyer by *Washingtonian* (2017, 2018)
- Recognized as a Women in Tax Leader by *International Tax Review* (2017)
- IRS Office of Chief Counsel Award (2017)
- The Daily Record's Leadership in Law (2015)
- Chambers USA, Nationwide: Tax Fraud
- Best Lawyers in America - Litigation & Controversy – Tax; Lawyer of the Year, Litigation & Controversy - Tax (2012) (Baltimore)
- Nominee (shortlist), Euromoney Legal Media Group's Americas Women in Business Law Awards (Best in Tax Dispute Resolution) (2014)
- Maryland Super Lawyers (Tax) (2009 - 15); Top 10 Attorneys in Maryland (2013 - 15); Top 25 Women Attorneys in Maryland (2009 - 11); Top 50 Women Attorneys in Maryland (2012 - 15); Top 100 Attorneys in Maryland (2010 - 15)
- Featured in CNN Money Magazine – Money Hero (April 2013)

- Featured on the cover of Maryland Super Lawyers Magazine (2013)
  - Benchmark: America's Leading Litigation Firms and Attorneys
  - Baltimore SmartCEO Magazine's Legal Elite
  - Martindale-Hubbell® Bar Register of Preeminent Women Lawyers™
  - Janet R. Spragens Pro Bono Award, ABA Section of Taxation
  - The Daily Record's Top 100 Women in Maryland
  - The Daily Record's Circle of Excellence (Women in Maryland)
  - Maryland Volunteer Lawyers Service Educator Award
  - U.S. Tax Court Pro Bono Program, Maryland State Bar Association – Founder, Coordinator, and Volunteer
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## SPEAKING ENGAGEMENTS

- Panelist, *What Every Estate Planner Needs to Know About International Tax and Reporting, and the Government's Enforcement and Initiatives?*, California Lawyers Association Tax Section Annual Estate and Gift Tax Conference, San Francisco, CA (March 15, 2019)
- Panelist, *Updated Voluntary Disclosure Procedures: Is this the Correct Path for Your Noncompliant Client?*, 43<sup>rd</sup> Annual Tax Law Conference, Federal Bar Association, Washington, DC (March 8, 2019)
- Moderator, *New Developments in Criminal Tax Enforcement*, 33<sup>rd</sup> Annual National Institute on White Collar Crime, American Bar Association, New Orleans, LA (March 6, 2019)
- Speaker, *What's New in Tax Enforcement – Current Priorities of the IRS and DOJ Tax Division*, The Rule Day Club, Baltimore, MD (February 12, 2019)
- Speaker, *Criminal Tax Enforcement: What Lies Ahead in 2019*, Georgetown Scholars Lunch, Georgetown University Law Center, Washington, DC (February 7, 2019)
- Speaker, *"Current Developments – Tax Division, U.S. Department of Justice"*, 2019 ABA Taxation Section Midyear Meeting, New Orleans, LA (January 18, 2019)
- Panelist, *"Tax Advice in the Age of the 24-Hour News Cycle"*, 2019 ABA Taxation Section Midyear Meeting, New Orleans, LA (January 18, 2019)
- Keynote Speaker, *Update from Washington, D.C.*, 37<sup>th</sup> Annual International Tax Conference, Tax Section, Florida Bar Association, Miami, Florida (January 10, 2019)
- Moderator, *"Criminal Tax Workshop"*, 35<sup>th</sup> Annual National Institute on Criminal Tax Fraud and 8<sup>th</sup> Annual National Institute on Tax Controversy, Las Vegas, NV (December 13, 2018)
- Speaker, *"Tax Preparer Investigations and Penalties,"* 2018 New England IRS Representation Conference, Uncasville, CT (November 30, 2018)

- Speaker, "*Coming Attractions in Civil Tax Controversies and Criminal Tax Investigations*", Sophisticated Tax Planning for Your Wealthy Clients, AICPA, Washington, DC (November 29, 2018)
- Speaker, "*Global Tax Enforcement: Compliance and Risk Mitigation (Part II)*", Bahamas Financial Services Board, Nassau, Bahamas (November 21, 2018)
- Speaker, "*IRS Employment Tax Update*," 2018 Annual Meeting of the California Tax Bar & California Tax Policy Conference, San Jose, CA (November 9, 2018)
- Speaker, "*The Long War Continues: Considerations In Litigating The FBAR Penalty*," 2018 Annual Meeting of the California Tax Bar & California Tax Policy Conference, San Jose, CA (November 8, 2018)
- Speaker, "*It's A Small World - The Use of Exchange of Information for Tax Enforcement*," 55<sup>th</sup> Annual Hawaii Tax Institute, Honolulu, Hawaii (November 6, 2018)
- Speaker, "*Summer Of Norman, Wahdan, Colliot: Defending Title 31 FBAR Penalties: Pre And Post-Assessment, IRS & DOJ Policies And Strategy*," 14<sup>th</sup> Annual University of San Diego School of Law Procopio International Tax Institute, San Diego, CA (November 1, 2018) see also <https://federaltaxcrimes.blogspot.com/2018/11/outstanding-powerpoint-presentation-on.html>
- Speaker, "*The New Wave Of Fraud Referrals – Fact Or Fiction*," 34<sup>th</sup> Annual UCLA Extension's Tax Controversy Institute, Beverly Hills, CA (October 23, 2018)
- Moderator and Speaker, "*OVDP – End of an Era*," May Meeting, Section of Taxation, American Bar Association, Atlanta, GA (October 6, 2018)
- Panelist, "*It's Good to Know the Bad: Financial Crime and How to Counsel Clients*," Annual Meeting, Business Law Section, American Bar Association, Austin, TX (September 14, 2018)
- Speaker, "*Keynote Address; 'Hot, Questionable, and Secret Money*," 36<sup>th</sup> International Symposium on Economic Crime, Cambridge, England (September 4, 2018)
- Speaker, "*Unexplained Wealth in the US: The USA Flexes its Muscle*," 36<sup>th</sup> International Symposium on Economic Crime, Cambridge, England (September 4, 2018)
- Plenary Keynote Speaker, "*Tax: The Good, the Bad, and the Ugly*," Accounting & Finance Show New York, Terrapinn, New York, NY (July 12, 2018)
- Presenter, "*Identifying and Addressing Conflicts of Interest and Ethical Issues in Today's Tax Practices*," 42<sup>nd</sup> Annual Institute, American Institute on Federal Taxation, Hoover, AL (June 29, 2018)
- Panelist, "*Department of Justice Update*," 10<sup>th</sup> Annual Tax Controversy Forum, New York University, New York, NY (June 22, 2018)

- Moderator, "*May I Have My Money Back Now Please? The Legal Landscape Overseas And Strategies To Navigate International Asset Seizures*", 10<sup>th</sup> Annual Tax Controversy Forum, New York University, New York, NY (June 22, 2018)
- Panelist, "*Answers Needed: Tax Research for Tax Problem Resolution Practitioners*," Spring Conference, American Society of Tax Problem Solvers, Atlanta, GA (June 8, 2018)
- Panelist, "*The Criminal Prosecution: Prosecution & Defense Strategies, the Plea, and Sentencing*", Quinnipiac University 2nd Annual Criminal Tax Day, North Haven, CT (May 17, 2018)
- Panelist, "*What's New In Criminal Tax?*", Quinnipiac University 2nd Annual Criminal Tax Day, North Haven, CT (May 17, 2018)
- Panelist, "*Fundamentals of Tax Litigation: Choice of Forum and Appealing Decisions*," May Meeting, Section of Taxation, American Bar Association, Washington D.C. (May 12, 2018)
- Panelist, "*The Gathering Storm: Grappling with the Impact of Restitution Orders on Civil Tax Litigation*," May Meeting, Section of Taxation, American Bar Association, Washington, D.C. (May 11, 2018)
- Panelist, "*Collection of Title 31 International Penalties*," May Meeting, Section of Taxation, American Bar Association, Washington, D.C. (May 11, 2018)
- Panelist, "*Ethical Considerations for Government and Private Sector Tax Lawyers*," Government and Public Sector Lawyers Division and Taxation Section, American Bar Association, Webinar (April 26, 2018)
- Panelist, "*Fundamentals of Tax Litigation: Choice of Forum and Appealing Decisions*," Young Lawyers Tax Symposium, Section of Taxation, American Bar Association and Federal Bar Association, Washington D.C. (April 13, 2018)
- Presenter, "*Impact of Global Tax Enforcement*," Graduate Tax Scholars, Georgetown University Law Center, Washington, D.C. (March 29, 2018)
- Panelist, "*Exchange of Tax Information Around the World*," 68<sup>th</sup> Midyear Conference, Tax Executive Institute, Washington, D.C. (March 28, 2018)
- Moderator, "*Tools Of The Trade - A Review Of The Government's Arsenal In Criminal Tax Investigations*", 2018 FBA Tax Law Conference, Washington, D.C. (March 9, 2018)
- Panelist, "*Balancing Privileges And Burdens Of Proof In Civil Trials Involving International Taxpayers, Crypto-Currency And Marijuana Businesses*", 2018 FBA Tax Law Conference, Washington, D.C. (March 9, 2018)
- Presenter, "*Taking On A Criminal Tax Case? Don't Leave Home Without These Critical Practice Tips*", 32nd Annual National Institute on White Collar Crime, San Diego, CA (February 28, 2018)
- Presenter, "*The Impact Of Global Tax Enforcement*", 2018 E.L. Wiegand Lecture, San Francisco, CA (February 16, 2018)

- Presenter, "*The New Wave Of Fraud Referrals – IRS Collections*", 2018 ABA Taxation Section Midyear Meeting, San Diego, CA (February 10, 2018)
- Presenter, "*Evolving Constraints On Tax Administration At The IRS*", 2018 ABA Taxation Section Midyear Meeting, San Diego, CA (February 9, 2018)
- Panelist, "*Is There A Tipping Point?*", Women's Leadership Forum, London, England (January 23, 2018)
- Volunteer, *IRS Military Volunteer Income Tax Assistance Adopt-A-Base Program*, Fort Meade, MD (January 8, 2018)
- Speaker, "*Penalties Above 20%: What Are They, When Are They Applied, And How Do You Defend?*", 65th Annual Taxation Conference, University of Texas School of Law, Austin, TX (December 13, 2017)
- Moderator, *Criminal Tax Workshop*, 34th Annual National Institute on Criminal Tax Fraud and 7th Annual National Institute on Tax Controversy, Las Vegas, NV (December 6, 2017)
- Speaker, "*AML And Tax – What Every AML Officer Should Know About The New And Emerging Tax Issues*", 2017 American Bankers Association and the American Bar Association Financial Crimes Enforcement Conference, National Harbor, MD (December 4, 2017)
- Panelist, "*Cross Border Individual Matters*", 30th Annual Institute on Current Issues in International Taxation, Georgetown Law School, Washington, D.C. (December 1, 2017)
- Presenter, "*Global Tax Enforcement: Compliance & Risk Mitigation*", Bahamas Financial Services Board, Nassau, Bahamas (November 29, 2017)
- Speaker, "*Waking Up The Dead: Reopening Those Tax Assessments You Thought Were Final*", 2017 New England IRS Representation Conference, Mashantucket, CT (November 17, 2017)
- Speaker, "*The IRS And DOJ Continue To Prioritize Employment Tax Enforcement - Are You And Your Clients Prepared?*", 2017 Annual Meeting of the California Tax Bar & California Tax Policy Conference, Carlsbad, CA (November 2, 2017)
- Moderator, "*Continuing Enforcement And Disclosure Issues Regarding Foreign Assets*", 5th Annual ABA International Tax Enforcement And Controversy Conference, Washington, D.C. (October 27, 2017)
- Speaker, "*Voluntary Disclosures - Righting Past Wrongs*", Tax Executives Institute 72nd Annual Conference, Toronto, Canada (October 25, 2017)
- Speaker, "*From The Experts: IRS Representation Tools, Techniques, And Defensive Strategies – Civil & Criminal Tax Update*", 76<sup>th</sup> Institute on Federal Taxation, New York University, New York, New York (October 22, 2017) - download brochure
- Speaker, "*Trends In Tax Transparency And Enforcement*", Association of Certified Financial Crime Specialists (ACFCS) 2017 Financial Crime Conference, Boston, MA

(October 17, 2017)

- Speaker, "*Developments In International Tax Enforcement*", D.C. Bar Tax Audits and Litigation Committee, Washington, D.C. (October 11, 2017)
- Speaker, "*Tax Defense*", 13th Annual East Coast White Collar Crime Conference, Washington, D.C. (September 14, 2017)
- Speaker, "*U.S. International Tax Enforcement And Compliance*", 35th International Symposium on Economic Crime, Cambridge, England (September 5, 2017)
- Speaker, "*Keynote Address*", 35th International Symposium on Economic Crime, Cambridge, England (September 4, 2017)
- Speaker, "*Examination Do's and Dont's*", National Association of Tax Professionals, Washington, D.C. (August 10, 2017)
- Speaker, "*Conflicts of Interest*", National Association of Tax Professionals, Washington, D.C. (August 9, 2017)
- Speaker, "*IRS Office of Chief Counsel Lecture Series*", Washington, D.C. (June 29, 2017)
- Panelist, "*A Perspective on IRS Virtual Currency Enforcement Action*", Blockchain, Accounting, Audit & Tax Conference, Microsoft Technology Center, New York, NY (June 22, 2017)
- Panelist, "*Tax Compliance and Enforcement Update – Department of Justice*", NYU 9th Annual Tax Controversy Forum, New York, NY (June 16, 2017)
- Panelist, "*International Exchange of Information and Evidence Gathering*", NYU 9th Annual Tax Controversy Forum, New York, NY (June 15, 2017)
- Panelist, "*Tax Enforcement Update: Significant Issues*", Texas Federal Tax Institute, San Antonio, TX (June 14, 2017)
- Speaker, "*Coming Attractions in Tax Controversies*", 2017 Spring Conference, American Society of Tax Problem Solvers, San Antonio, TX (June 10, 2017)
- Panelist, "*IRS Employment Tax Audits – Part II*", May Meeting, ABA Section of Taxation, Washington, DC (May 12, 2017)
- Luncheon Speaker, "*Audits & Appeals Seminar (Insights and Skills for Federal Tax Controversy Success)*", Tax Executives Institute, Chicago, IL (May 8, 2017)
- Panelist, "*Offshore Tax Compliance Issues (from a Tax Controversy Perspective)*", Advanced Tax Procedure Seminar, Tax Section of the Florida Bar, West Palm Beach, FL (May 5, 2017)
- Panelist, "*So This Is Privileged... Right?*", Advanced Tax Procedure Seminar, Tax Section of the Florida Bar, West Palm Beach, FL (May 5, 2017)
- Panelist, "*Recent Trends In Information-Gathering And Enforcement By The IRS, ICE, FinCEN, and DOJ*," 17<sup>th</sup> Annual Anti-Money Laundering Compliance Conference,



Florida International Bankers Association (FIBA), Miami, FL (March 8, 2017)

- Panelist, *"The Art of Storytelling as told by Women Leaders in Government,"* 31<sup>st</sup> Annual National Institute on White Collar Crime, Miami, FL (March 9, 2017)
- Speaker, *"Keynote Address,"* USC Gould School of Law 2017 Tax Institute, Los Angeles, CA (January 24, 2017)

## PROFESSIONAL ASSOCIATIONS

- Fellow and Regent (4<sup>th</sup> Circuit), American College of Tax Counsel
- MD State Bar Association: Taxation Section - Council (2001 - 14); Chair (2008 - 09); Chair-Elect (2007 - 08); Secretary/ Treasurer (2006 - 07); Tax Controversy Group, Founder, Chair (2004 - 08), and Advisor (2009 - 14)
- American Bar Association, Section of Taxation - Civil and Criminal Tax Penalties Committee [Vice-Chair (2009 - 14, 17 - ); Sub-Committee Chair - Important Criminal Developments (2004 - 08)]; Nominating Committee (2011 - 14); Public Fellowship Committee (2009 - 13); Pro Bono Award Committee (2012 - 14)
- Fellow, Maryland Bar Foundation
- Member, Board of Directors, Maryland Volunteer Lawyer Service (2009 - 14)
  - Chair, Annual Benefit (2012 - 2014)
- Member, Day 4 Committee (State and Local Tax), Advanced Tax Institute, Maryland State Bar Association and Maryland Association of CPAs (2006 - 14)
- Member, Advisory Board, Thomson West Tax (2007 - 14)
- Member, Tax Advisory Board, Wolters Kluwer (2013 - 14)
- Member, Advisory Board, CCH Journal of Tax Practice & Procedure (2011 - 14)
- Member, Serjeant's Inn
- Member, Rule Day Club
- Member, Barrister's Club
- Member, Network 2000
  - Co-chair, Women of Excellence Luncheon (2013 - 14)
  - Member, Board of Directors (2014)
- Instructor, Military Volunteer Income Tax Assistance (VITA) Program, Fort George G. Meade, Fort Meade, Maryland (2012 - 15)
- Member, Advisory Board, Choice Jobs Program (2010 - 15)
- Member, Advisory Board, Fannie Angelos Program for Academic Excellence (2014)
- Sponsor, U.S. Naval Academy Sponsor Program (2013 - present)

## PUBLICATIONS

- *Pros and Cons of Voluntarily Disclosing Past Wrongs*, Wendy Abkin, George Abney, and Caroline Ciralo, Tax Executive Institute (February 2018)

- *Circular 230–Final Regulations and a New Principles-Based Approach*, CCH's Journal of Tax Practice & Procedure (JTP&P)(August-September, 2014)
- *The Ins and Outs of Federal Criminal Tax Cases*, Maryland Bar Bulletin (April, 2014)
- *The Tax Man is Coming Bank: A Word of Warning to Liquor Retailers*, The Barrister (December 2013/January 2014)
- *The United States Strikes Again – The New Swiss Bank Program*, Financier Worldwide (October, 2013)
- *The Reasonable Cause Defense to Penalties and Some Good News for Taxpayers*, CCH's Journal of Tax Practice & Procedure (JTP&P) (August-September, 2013)
- *The FBAR Penalty: What Constitutes Willfulness?*, Maryland Bar Journal (Taxation Issue, May-June, 2013)
- *The Eggshell Audit Part II: Indicators of Fraud and IRS Fraud Development Procedures*, with Larry Campagna and Eric Green, JTP&P (February-March, 2013)
- *The Eggshell Audit Part I: A Primer*, with Larry Campagna and Eric Green, JTP&P (June-July, 2012)
- *Criminal Tax Cases: A Primer*, a chapter in *Inside the Minds: Strategies for Criminal Tax Cases*, Aspatore (2011)
- *The Morning After – What You Need to Know FBAR and International Information Returns Including Defending Against and Litigating the Penalties*, JTP&P (October-November, 2009)
- *Attaching Property Held as Tenancy by the Entirety: The Response to Craft*, JTP&P (January 1, 2004)
- *Ask the Professionals (Various Tax-Related Topics)*, Baltimore Business Journal (2010 – present)
- *But I Relied on My Accountant! The Scope of the Reasonable Cause Defense to Penalties*, co-authored with Larry Campagna and Ellis Reemer, JTP&P (August-September, 2012)
- *Last Known Address*, a chapter in the recently published, *Effectively Representing your Client before the Internal Revenue Service, 5th Edition* (ABA Section of Taxation (2011))
- *Frequently Charged Tax Crimes*, Federal Public Defender National Conference, June, 2011
- *Refund Claims and Claims for Contribution*, ABA Section of Taxation (May, 2011)
- Editor, *A Practitioner's Guide to Innocent Spouse Relief: Proven Strategies for Winning Section 6015 Tax Cases*, by Robert B. Nadler (ABA Section of Taxation (2011))
- *FinCEN Issues Final FBAR Regulations*, CCH JTP&P (April-May, 2011)

 Partner



## **CONTACT**

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Tel: 443-845-4898

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## NEWS

**APRIL 22, 2019**

Caroline D. Ciralo presented "What's New In Tax Enforcement – Current Priorities Of The IRS And DOJ Tax Division" at The Wranglers Law Club

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**APRIL 19, 2019**

K&F Partners Selected as 2019 Washington D.C. Super Lawyers in Areas of Tax and White-Collar Criminal Defense

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## PUBLICATIONS

**FEBRUARY 05, 2018**

Pros and Cons of Voluntarily Disclosing Past Wrongs

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## EDUCATION

University of Baltimore School of Law, LL.M. in Taxation (1994)

University of Maryland, School of Law, J.D. (Honors) (1993)

The College of New Jersey, B.S. in Finance (Honors) (cum laude) (1990)

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## BAR ADMISSIONS

Maryland (1993)

Pennsylvania (1995)

New Jersey (1995)

District of Columbia (1995)

US Tax Court

US District Court, District of Maryland

US Court of Federal Claims

US Court of Appeals, Fourth Circuit

US Court of Appeals, Federal Circuit

US Supreme Court

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## FACULTY POSITIONS

Adjunct Professor, University of Baltimore School of Law and Graduate Tax Program  
(Investigation, Prosecution and Defense of Tax Crimes) (Fall, 2018)

Adjunct Professor, Georgetown University Law Center (International Tax  
Controversies) (Spring, 2019)



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## Daniel H. Wooster

### Experience and Practice

Mr. Wooster practices in all areas of maritime law, with emphasis on marine insurance, vessel finance, commercial disputes, and marine-casualty litigation. He has in-depth experience with vessel arrests, attachments, and limitation actions, and also assists maritime creditors with bankruptcy, insolvency, and lien-enforcement matters.

He has been with the firm since graduating from Tulane University Law School, where he was a managing editor of the Tulane Maritime Law Journal and a judicial extern to U.S. District Judge Stanwood R. Duval. At graduation he was inducted into the Order of the Coif and received the Charles J. Kohlmeyer Jr. Award for distinction in maritime law.

Before law school Mr. Wooster went to sea on a variety of tankers, roll-on roll-off vessels, and containerships. He maintains an active U.S. Coast Guard Master's license (1600 gross tons) and an unlimited-tonnage Second Mate's license, with radar and STCW endorsements.

Mr. Wooster has a bachelor's degree in marine business and commerce from the State University of New York Maritime College at Fort Schuyler.

He is the editor of Boating Briefs, the semiannual newsletter of the U.S. Maritime Law Association's recreational-boating committee, and serves as a brief judge for the Judge John R. Brown Admiralty Moot Court Competition.



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### Education

- Tulane University, J.D., magna cum laude, 2003
- State University of New York Maritime College, B.S., with honors, 1999

### Bar Admissions

- Pennsylvania
- New Jersey
- New York
- U.S. District Courts: Eastern District of Pennsylvania, District of New Jersey, Southern District of New York
- U.S. Court of Appeals: Second and Third Circuits

### Professional Associations

- The Maritime Law Association of the United States
- American, Pennsylvania, and New York State Bar Associations

#### Palmer Biezup & Henderson LLP

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