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Areas of Practice

International Tax
 Controversy and Transfer
 Pricing

Tax

IRS Controversy & Tax
 Litigation

Congressional Oversight &
 Investigations

Derivatives and Credit
 Default Swaps Litigation &
 Restructuring Team

Commercial Litigation,
 Insolvency & Creditors'
 Rights

Crisis Management

Complex Litigation

Litigation

White-Collar Criminal
 Defense

Education

Harvard Law School, J.D.,
magna cum laude, 1985,
 Editor, *Harvard Law Review*

Amherst College, A.B.,
 Economics, 1982, Phi Beta
 Kappa, Nelson Prize in
 Economics

Bar & Court Admissions

District of Columbia

Matthew D. Lerner

Matthew D. Lerner is a partner in the Washington-based law firm of Steptoe & Johnson LLP, where he is a member of the Business Solutions and Litigation Departments. He practices primarily in the area of federal taxation, with substantial experience in civil and criminal tax controversies and complex civil litigation related to tax strategies, as well as business planning and advice. Prior to joining the firm, he was a partner in a small tax firm.

Federal Civil Tax Controversy and Litigation

Mr. Lerner's experience in federal civil tax litigation covers a broad spectrum of representation at all stages of the Internal Revenue Service's administrative audit process and litigation in Tax Court, the Court of Federal Claims and the federal district courts. He handles tax controversies for corporations, partnerships, and individuals.

Mr. Lerner's experience extends both to the process of managing tax controversies at the various administrative and judicial levels, and to numerous substantive areas of federal tax law. Among the matters he has recently handled for clients are cases involving the appropriate tax treatment of: repair and rehabilitation expenses; losses from trading in securities and commodities; corporate spin-offs and liquidations; corporate takeovers; miscellaneous corporate fees and expenses; international intercorporate transactions; valuation issues; and mining transactions. He has also handled cases involving tax shelters, accounting methods, promoter registration, and accumulated earnings tax.

Mr. Lerner has significant experience with many of the IRS alternative dispute resolution procedures, including Pre-Filing Agreements, Industry Issue Resolution, technical advice, and Early Appeals Referral. He also has handled numerous cases in the Issue Focus and Fast Track programs. Mr. Lerner frequently advises on pre-audit issues regarding document organization and retention practices and disclosure obligations.

Financial Products Civil Litigation

Mr. Lerner represents clients in multi-party civil litigation arising out of tax-advantaged transactions that have been challenged by the IRS, as well as other disputes involving complex financial instruments and trading activity. He is particularly adept at breaking down complex trading strategies to make their economic and tax characteristics comprehensible to non-financial professionals, working with experts on evaluating those trading strategies, and cross-examining experts with respect to their opinions relating to financial transactions and economics.

Crisis Management

Mr. Lerner regularly advises clients facing legal and public relations crises that threaten their continued viability. His counsel helps them remain focused on their business operations, while effectively protecting their assets and reputation.

Maryland

Matthew D. Lerner

He has led multi-year representations involving coordinating our clients' responses to congressional inquiries, criminal investigations, civil litigation, public relations scrutiny and agency review.

Federal Criminal Tax Litigation

Mr. Lerner has represented numerous individuals and companies in the course of federal criminal tax investigations. He has managed all aspects of grand jury investigations, including large-scale document production and witness preparation, and has made successful pre-indictment presentations to the Department of Justice on behalf of clients accused of tax crimes. Mr. Lerner also has experience in post-indictment motions practice, including the preparation of motions to dismiss indictments on substantive grounds and bail and discovery motions.

Noteworthy

- Listed under Tax Litigation and Controversy in *Best Lawyers of America* (2012)
- Included in *Washington, DC Super Lawyers* (2012)
- Ranked for Tax Controversy: Nationwide in *Chambers USA: America's Leading Business Lawyers* (2011)
- Recommended for Tax Controversy by *Legal 500 US* (2011)
- Listed under Tax Law in *Best Lawyers of America* (2011)

Select Seminars & Events

Matt Lerner at TEI National Audits and Tax Controversy Conference, February 21, 2012

Matt Lerner Presents to Houston TEI Members, February 7, 2012

"IRS Audits and Appeals: The Basics and Best Practices," *2011 TEI Region VII Annual Conference*, June 23, 2011

"Recent Developments in Tax Litigation and Document Retention," TEI Houston Chapter Meeting, June 1, 2011

Matthew D. Lerner at the Tax Executive Institute's IRS Audits & Appeals Seminar 2011, February 23, 2011

Matthew Lerner at Strafford Publications Webinar on "Tier I Audit Issues: Current IRS Priorities, Policies and Procedures", January 13, 2011

Matthew D. Lerner

Selected Publications

A New Form of Obscenity? Sorting through the Federal Circuit's "We Know It When We See It" Ruling in *Coltec*
2011, *Practising Law Institute*

Recent Developments in Tax Litigation and Document Retention
June 2011, *TEI Houston Chapter*

Tier I Audit Issues: Current IRS Priorities, Policies and Procedures
Preparing for the Latest IRS Approach to Examination and Enforcement
January 13, 2011, *Strafford Publications*

How To Make Your Audit Successful Before It Begins...And Handle It After It Starts
January 2011, *Tax Executives Institute*

Recent Developments in Tax Litigation
January 2011, *Tax Executives Institute*

Navigating the Internal Revenue Service's Industry Issue Focus Program: Ten Guidelines for Taxpayers
September 1, 2010, *National Law Review*

Protecting Tax Documents after *United States v. Deloitte*
August 30, 2010, *National Law Review*

Handling Tiered Issues Under the IRS's Industry Issue Focus Program
August 2009

Professional Affiliations

American Bar Association, Section of Taxation