

Practice Areas

- International
- Tax
- Tax Controversy & Litigation
- Tax Planning
- International Tax

Education

- University of Miami – B.B.A. with a minor in Legal Studies, May 2001
- Nova Southeastern University – M.B.A., March 2003
- Nova Southeastern University – J.D., May 2006
- Emory University, International Law L.L.M., May 2007
- University of Miami, School of Law, Taxation L.L.M., May 2008

Bar Admissions

- Florida
- Georgia

Court Admissions

- U.S. Tax Court

Jennifer Duval Lindy

Shareholder

Atlanta

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Jennifer Lindy serves as a Shareholder in the Tax Controversy & Litigation and International Tax Practice Groups. Jennifer represents individual, partnership/pass-through, and multinational corporate taxpayers with a special focus on cross-border and international tax issues in disputes with the IRS during all phases of the tax controversy and litigation process. Additionally, she has diverse experience in advising individuals, multinational entities, accountants, and other tax service providers with complex international tax matters, including U.S. inbound and outbound tax issues related to cross-border transactions, U.S. withholding tax, international tax compliance and reporting, and FATCA compliance for individuals and entities.

Before joining Chamberlain Hrdlicka, Jennifer worked in the International Tax Group at Ernst & Young LLP, where she spent over seven years advising high net-worth individuals and multinational corporations.

Jennifer has five degrees. She earned both a B.A. and L.L.M.T, with an additional concentration in international tax, from the University of Miami. She earned an M.B.A., with the highest ranking as a member of the Sigma Beta Delta Honor Society, and a J.D. from Nova Southeastern University. She also holds a L.L.M. in International Law from Emory University.

During law school, Jennifer interned at the IRS Office of Chief Counsel and was specially recognized in Estate of Lillie Rosen, et al., TC Memo 2006-115.

Overview of Practice Areas

- Dispute Resolution
 - Tax audits/examinations
 - Tax appeals
 - Tax Court litigation
 - Tax refund claims

Jennifer Duval Lindy, Continued

- Penalty abatement requests
- Private letter ruling requests
- Administrative requests and remedies
- Tax collection defense – liens, levies, collection due process hearings, installment agreements, offers-in-compromise, etc.
- International Tax and Compliance Matters
 - 2017 Tax Reform
 - Check-the-box foreign entity classification elections (Form 8832)
 - Closer Connection Exception (Form 8840)
 - Controlled foreign corporations (Form 5471)
 - Delinquent FBAR Submissions Procedure (DFSP)
 - Delinquent International Information Return Submissions Procedure (DIIRSP)
 - Expatriation tax issues (Form 8854) and Exit Tax Disputes
 - Foreign account tax compliance act (FATCA) for individuals and entities
 - Foreign asset reporting (Form 8938)
 - Foreign bank account reporting (Form TD F 90-22.1, FinCEN Form 114, FBAR)
 - Foreign corporations with U.S. business (Form 1120-F)
 - Foreign disregarded entities (Form 8858)
 - Foreign earned income exclusion (Form 2555)
 - Foreign gift disputes
 - Foreign investment in real property tax act (FIRPTA)
 - Foreign partnerships (Form 8865)
 - Foreign retirement plan and pension disputes
 - Foreign tax credits for individuals and entities (Form 1116 and Form 1118)
 - Foreign transfers (Form 926)
 - Foreign trusts (Form 3520 and Form 3520-A)
 - Foreign-owned U.S. corporations (Form 5472)
 - International withholding (Forms 1042, 1042-S, 8804, 8805, W-8BEN, W-8BEN-E, FATCA Self Certifications, etc.)
 - Malta pension disputes
 - Non-resident alien returns (Form 1040NR)
 - Offshore Voluntary Disclosure Program (OVDP)
 - Passive foreign investment company (Form 8621)

Jennifer Duval Lindy, *Continued*

- Passport denial or revocation disputes
- Section 965 Repatriation Tax
- Streamline Domestic Offshore Procedure (SDOP)
- Streamline Foreign Offshore Procedure (SFOP)
- Treaty-based tax return positions (Form 8833)
- Voluntary disclosure programs and related disputes
- Domestic Tax and Compliance Matters
 - Bad debt loss disputes
 - Captive insurance disputes
 - Conservation easement disputes (Section 170)
 - Domestic Voluntary Disclosure Program (DVDP)
 - Employment tax issues
 - Estate tax issues
 - Excise tax issues
 - Federal and state tax credit disputes
 - Reasonable compensation disputes
 - Reportable transactions (Form 8886)
 - Trust fund penalty disputes
 - Worker-classification disputes (employee v. independent contractor)

Tax Litigation

Most tax disputes are resolved during the audit or with the Appeals Office. However, if taxpayers cannot reach a reasonable settlement, litigation ensues. Jennifer has participated in several cases before the Tax Court, including, but not limited to, the following cases:

- *Sehorsch v. Commissioner, Tax Court Docket No. 18612-22*
- *Estate of Beckers v. Commissioner, Tax Court Docket No. 3123-22*
- *Estate of Mularoni v. Commissioner, Tax Court Docket No. 17822-21*
- *Estate of Mularoni v. Commissioner, Tax Court Docket No. 18613-21*
- *Thomas v. Commissioner, Tax Court Docket No. 13479-17*
- *Woods v. Commissioner, Tax Court Docket No. 12230-15*
- *Hargrave v. Commissioner, Tax Court Docket No. 24316-14*
- *Bauer v. Commissioner, Tax Court Docket No. 27968-14*

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IRS Administrative Rulings

- *IRS Private Letter Ruling* _____-22 (ruling regarding reclassification of domestic entity from C corporation to Subchapter S corporation)
- *IRS Private Letter Ruling* _____-19 (ruling regarding late entity-classification election on Form 8832 and late subchapter S corporation election on Form 2553)
- *IRS Private Letter Ruling* 119920-19 (ruling regarding reclassification of domestic entity from subchapter S corporation to partnership)
- *IRS Private Letter Ruling* 107272-17 (ruling regarding late Section 754 election and tiered-partnership structure)
- *IRS Private Letter Ruling* 107273-17 (ruling regarding late Section 754 election and tiered-partnership structure)
- *IRS Private Letter Ruling* 101616-17 (ruling regarding expatriation issues under Section 877A and the Offshore Voluntary Disclosure Program)

Other Administrative Remedies with IRS

In situations where obtaining a private letter ruling from the IRS National Office is unnecessary or unavailable, Jennifer has achieved tax results for clients through other administrative procedures, including the following:

- Request pursuant to Rev. Proc. 2008-27 for relief from tax withholding obligation on the disposition of a U.S. real property interest under Treas. Reg. §1.445-2(d)(2).
- Request to file late Forms 1040-NR (enclosing Forms 8833) on a penalty-free basis, claiming all deductions and credits, pursuant to special waiver procedures under Treas. Reg. § 1.874-1(b)(2).
- Request to file late Forms 1120-F (enclosing Form 5472, Forms 8833, and other international information returns) on a penalty-free basis, claiming all deductions and credits, pursuant to special waiver procedures under Reg. §1.882-4(a)(3)(ii).
- Request to make a foreign earned income exclusion election under Section 911 pursuant to Treas. Reg. § 1.911-7.
- Request to nullify previous election under Section 6013(g) to have non-resident alien spouse treated as U.S. person.
- Request for relief to file a late Gain Recognition Agreement under Section 367 and Treas. Reg. § 1.367(a)-8(p) in connection with a foreign-to-foreign reorganization.
- Request for elimination of expatriation/exit tax under Section 877A pursuant to the Relief Procedures for Certain Former Citizens.
- Request to make late election under Section 871 pursuant to Treas. Reg. §1.871-10(d)(1)(ii) to treat U.S. real property income as effectively connected with a U.S. trade or business.
- Request to file late Forms 940, 941, W-2 and W-3 to resolve outstanding employment tax matters.
- Request for penalty waivers related to tax returns and various international information returns pursuant to Notice 2022-36.

Professional Affiliations

- State Bar of Georgia, Tax Section
- State Bar of Florida, Tax Section
- American Bar Association, Law Practice Division and Tax Section Member

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- DW/EN Member

