

Practice Areas

- Tax
- Tax Controversy & Litigation
- International Tax

Education

- Mercer University - B.A. International Affairs - May 2010. Honors Program
- Georgia State University College of Law – J.D. - May 2015
- Georgia State University J. Mack Robinson College of Business – M.B.A. – May 2015

Honors

- Listed in Best Lawyers in America (2024)
- Listed in Best Lawyers in America "Ones to Watch" (2021-2023)
- Recognized in "Women in the Law" Business Edition of Best Lawyers in America (2021)

Bar Admissions

- Georgia

Court Admissions

- Georgia Superior Court
- Georgia Court of Appeals

Cassandra S. Bradford

Shareholder
Atlanta

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Sandy is a Shareholder in the Tax Controversy and Litigation Section in Atlanta. She defends clients in state and federal audits and appeals, as well as litigation in the Tax Court and other federal courts.

At Chamberlain, Bradford has represented clients with a wide array of disputes with the IRS and state taxing authorities, including issues with conservation easements, captive insurance companies, TEFRA and BBA partnerships, international information returns, late election relief, worker classification, reasonable compensation, etc.

Sandy's practice spans a wide range of areas, including the following:

• Overview of Practice Areas

- Tax audits
- Tax appeals
- Tax Court litigation
- Tax refund claims
- Penalty abatement requests
- Private letter ruling requests
- Tax collection defense

• Domestic Tax Matters

- Conservation easement disputes
- Listed and Other Reportable transactions (Form 8886)
- Material advisor issues (Form 8918)
- Federal and state tax credit disputes
- Captive insurance disputes
- Employment tax issues
- Estate tax issues
- Worker-classification disputes (employee versus independent contractor)

- Georgia Supreme Court
- U.S. Tax Court
- Fifth Circuit Court of Appeals
- 11th Circuit Court of Appeals
- U.S. District Court - Northern District of Georgia

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- Passive activity loss disputes
- Reasonable compensation disputes
- Tax shelter promoter and fraudulent return preparer defense
- Trust fund penalty disputes
- Domestic Voluntary Disclosure Program representation
- Excise tax issues
- Lien withdrawal/discharge
- Installment Agreements and Offers-in-Compromise
- International Tax Matters
 - Offshore Voluntary Disclosure Program (OVDP)
 - Streamline Domestic Offshore Procedure (SDOP)
 - Streamline Foreign Offshore Procedure (SFOP)
 - Delinquent International Information Return Submissions Procedure (DIIRSP)
 - Delinquent FBAR Submissions Procedure (DFSP)
 - Foreign account reporting (Form TD F 90-22.1, FinCEN Form 114, FBAR)
 - Foreign asset reporting (Form 8938)
 - Controlled foreign corporations (Form 5471)
 - Foreign-owned U.S. corporations (Form 5472)
 - Foreign corporations with U.S. business (Form 1120F)
 - Passive foreign investment company (Form 8621)
 - Foreign trusts (Form 3520 and Form 3520A)
 - Foreign transfers (Form 926)
 - Treaty-based tax return positions (Form 8833)
 - Expatriation tax issues (Form 8854)
 - Foreign earned income exclusion (Form 2555)
 - Foreign tax credits (Form 1116)
 - Transfer pricing
 - Check-the-box foreign entity classification elections (Form 8832)

Tax Litigation

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If a tax dispute cannot be resolved administratively with the IRS or state tax agency, litigation often ensues. Sandy has handled several cases before the Tax Court. A partial list of cases follows:

- *Albero Holdings, LLC, Albero Investors, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 16284-21
- *Barnes-Escambia Properties, LLC, Big Escambia Ventures, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007097-19
- *Bayou Sand Acquisitions, LLC, Bayou Sand Land Sales, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 12864-21
- *BE Creek, LLC, Big Escambia Ventures, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007417-19
- *Bear Creek LH Holdings LLC, Bear Creek Investors LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 12236-20
- *Bear Creek LKB Holdings, LLC, Bear Creek Investors 11, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 16378-21
- *Bear Creek SK Holdings, LLC, Derrydown Investors, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 12400-20
- *Cedar Land, LLC, Big Escambia Ventures, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007284-19
- *Cornelia I. Hoyes a.k.a. Cornelia I Joyce v. Commissioner*, Tax Court Docket
- *Delta Sand Acquisitions, LLC, Delta Sand Land Sales, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 12364-20
- *East Fork Investment Group, LLC, Monteagle-East Fork Fund, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 10837-21
- *Flomaton Pits, LLC, Big Escambia Ventures, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007636-19
- *Friedman v. Commissioner*, Tax Court Docket No. 24219-14
- *Geiger OSCP3, LLC v. Commissioner*, Tax Court Docket No. 19587-17
- *Goddard v. Commissioner*, Tax Court Docket No. 13513-17
- *Great Plains, LLC, Big Escambia Ventures, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007304-19
- *Hancock County Land Acquisitions, LLC, Southeastern Argive Investments, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 12385-20
- *Industrial S&G, LLC, Big Escambia Ventures, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007475-19
- *JC Land, LLC, Big Escambia Ventures, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007360-19
- *Knat Creek, LLC, Big Escambia Ventures, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007637-19
- *Lakepoint Land II, LLC, Lakepoint Land Group, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 13925-17
- *Little Horse Creek Property, LLC, Little Horse Creek, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007421-19
- *Long Branch Land, LLC, Big Escambia Ventures, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007288-19
- *Lookout Creek Mining Company, LLC, Monteagle Ventures, LLC Commissioner*, Tax Court Docket No. 3906-21
- *Mississippi Sand Acquisitions, LLC, Mississippi Sand Land Sales, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 12379-20

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- *Nicholson Land Acquisitions, LLC, Nicholson Sand Investors, LLC, Partnership Representative Commissioner*, Tax Court Docket No. 21953-22
- *Octagon Glade Family, LLC, Carrol M. Beavers, Tax Matters Partner Commissioner*, Tax Court Docket No. 34904-21
- *Peter C. Moister v. Commissioner*, Tax Court Docket No. 007420-19
- *Picayune Pearl Aggregates, LLC, Picayune Pearl Aggregates Investors, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 7045-19
- *Picayune Pearl Aggregates, LLC, Picayune Pearl Aggregates Investors, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007045-19
- *Robert C. Goddard, III & Kathleen H. Goddard v. Commissioner*, Tax Court Docket No. 013513-17
- *Rock Bottom BBS, LLC, Barnett Properties, Tax Matters Partner Commissioner*, Tax Court Docket No. 9145-21
- *Sand Investment Co., LLC, Inland Capital Management, LLC, Tax Matters Partner Commissioner*, Tax Court Docket No. 7307-19
- *Sand Investment Co., LLC, Inland Capital Management, LLC, Tax Matters Partner v. Commissioner*, Tax Court Docket No. 007307-19
- *Todd C. Laakso & Sheri L. Laakso v. Commissioner*, Tax Court Docket
- *Top Rock BBS, LLC, Barnett Properties, Tax Matters Partner Commissioner*, Tax Court Docket No. 9152-21
- *Woods v. Commissioner*, Tax Court Docket No. 12230-15
- *Woods v. Commissioner*, Tax Court Docket No. 12231-15

IRS Administrative Rulings

- *IRS Private Letter Ruling 117191-20* (ruling regarding late entity-classification election on Form 8832 and late subchapter S corporation election on Form 2553)
- *IRS Private Letter Ruling 129360-19* (ruling regarding carryover of loss from natural disaster to prior year)
- *IRS Private Letter Ruling 119920-19* (ruling regarding reclassification of domestic entity from subchapter S corporation to partnership)
- *IRS Private Letter Ruling 101685-19* (ruling regarding a late portability election of the deceased spousal unused exclusion to decrease U.S. estate taxes)
- *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)

Prior Experience

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Before working at Chamberlain, Sandy worked as a student attorney and graduate research assistant at the Philip C. Cook Low-Income Taxpayer Clinic for over two years. During this time, Sandy represented numerous low-income clients in a wide range of tax disputes. Sandy also had the opportunity to work with a national law firm on a Son-of-Boss shelter case while at the Clinic.

Seminars & Presentations

- BBA Workshop: TEFRA Leave Us Feeling BBA'AD: An Overview of the New Centralized Partnership Audit Regime, January 11, 2023
- Chamberlain Hrdlicka 34th Annual Atlanta Tax and Business Planning Seminar - November 12 at Crowne Plaza Ravinia,
November 12, 2019

Professional Affiliations

- Georgia Bar Tax Section
- Atlanta Bar Tax Section

