

Partner, Washington, D.C.

Tax



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Education

LL.M., Georgetown University
Law Center, 1997

J.D., Georgetown University
Law Center, 1994

A.B., Duke University, 1991

Bar Admissions

District of Columbia

Illinois

Virginia

U.S. Supreme Court

U.S. Courts of Appeals for the
District of Columbia, Federal, Second,
Seventh, Ninth and Eleventh Circuits

U.S. District Court for the
District of Columbia

U.S. Tax Court

U.S. Court of Federal Claims

Government Service

Chief Counsel, National Commission
on Restructuring the Internal Revenue
Service (1996-97)

Attorney Advisor, Internal Revenue
Service (1994-96)

Armando Gomez concentrates his practice on a broad range of tax controversy matters, as well as transactional and planning situations.

Mr. Gomez represents clients in federal and state tax controversy matters, including in connection with examinations, administrative appeals and special programs designed to reach expedited results, and in litigation before the United States Tax Court and other federal courts. In recent years, he has represented clients in litigation involving partnership issues, tax credit disputes, estate and gift tax matters, and Administrative Procedure Act challenges. He also has counseled clients in summons enforcement matters and in criminal tax investigations, and has acted as special tax counsel in connection with internal investigations on tax-related matters. Many of his controversy representations are handled confidentially without litigation.

Some of Mr. Gomez's recent litigated cases include:

- representing Fidelity Investments in a tax credit dispute before the U.S. Tax Court, in which Fidelity obtained a favorable bench opinion at the conclusion of trial that was subsequently affirmed by the D.C. Circuit
- obtaining a rare award of sanctions against the IRS on behalf of LakePoint Land II
- representing Soroban Capital Partners, LP in a significant case involving the statutory limited partner exception to self-employment tax
- representing Marlin Woods Capital LLC in a Tax Court dispute regarding the character of gain on the sale of partnership interests

Mr. Gomez also regularly represents family offices, foundations and other exempt organizations, investment firms and partnerships on a variety of issues, including clients subject to examination as part of the IRS Global High Wealth initiative.

Mr. Gomez represents clients in administrative and policy matters before the U.S. Department of the Treasury and the IRS, including commenting on regulations, tax treaties and other tax policy issues, and in connection with applications for private letter rulings and pre-filing agreements. He advises clients on legislative matters, including commenting on proposed legislation, developing strategies for new legislative proposals and representing clients before the congressional tax writing committees. He also represents clients in connection with congressional investigations, including in the largest-ever congressional investigation of a single corporate taxpayer.

In recent years, Mr. Gomez's transactional practice has focused on representing developers and investors in connection with various renewable energy projects. He also advises clients on structuring and financing other partnerships and joint ventures.

Mr. Gomez served as president of the American College of Tax Counsel in 2022-23, as co-chair of the National Conference of Lawyers and Certified Public Accountants from 2015-18 and as chair of the American Bar Association's Section of Taxation from 2014-15. He also is a co-chair of the tax system working group of the Law Firm Antiracism Alliance, a member of the American Bar Association House of Delegates and a life fellow of the American Bar Foundation. Mr. Gomez frequently lectures on topics relating to tax controversies and tax administration matters.

Armando Gomez

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He also serves on Skadden's Financial Oversight and Audit Committee, and as a member of the Skadden Foundation's Advisory Committee.

Mr. Gomez has been repeatedly selected for inclusion in *Chambers USA*, *Chambers High Net Worth* and *The Best Lawyers in America*. He has also been named one of Lawdragon's 500 Leading Global Tax Lawyers and to the *Washingtonian's* Top Lawyers Hall of Fame.

Government Service

Internal Revenue Service,
Attorney-Advisor (1994-96)

National Commission on
Restructuring the Internal
Revenue Service, Chief Counsel
(1996-97)

Associations

Board Member, Project on
Government Oversight

Board Member, Tannenwald
Foundation for Excellence in
Tax Scholarship