



## Seth Kossman

Shareholder

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Seth Kossman is a shareholder in the Firm's Tax Group, focusing his practice in the areas of tax controversy and tax compliance matters. He heads the Firm's Tax Controversy Subgroup, leading a team of more than 20 attorneys who spend a significant part of their practice in this area.

Mr. Kossman represents a diverse group of the Firm's clients on tax planning, federal and state tax controversy, tax compliance and transactional matters. His clients include corporations, limited liability companies, partnerships and individuals.

Prior to his legal career, Mr. Kossman was a member of the tax practice of a national accounting firm and is a certified public accountant.

Mr. Kossman's practice involves many aspects of tax-related issues, including income taxes, employment taxes, sales and use taxes, excise taxes, Trust Fund Recovery Penalties, wage and bank levies, tax liens, penalty abatements, offers-in-compromise and installment agreements. He is experienced with examination, appellate and collection-related matters. Mr. Kossman also represents his clients before the Internal Revenue Service, the U.S. Tax Court and the Comptroller of Maryland.



## Representative Matters

- Assisting U.S. clients with foreign bank accounts to become compliant with the IRS through the Offshore Voluntary Disclosure Program. Recently spent time in Israel advising clients on OVDP.
- Having IRS tax liens withdrawn through the IRS "Fresh Start Program," helping clients improve their credit ratings.
- Counseling businesses in expanding and developing successful tax strategies to maximize business opportunity and improve internal operations.
- Assisting clients to successfully satisfy their tax debt in a way they can manage via the IRS' "Offer and Compromise" program or "Installment Agreements."
- Successfully representing clients through the audit process with the federal or state taxing authorities to bring about a prompt satisfactory resolution.
- Assisting businesses with state and federal payroll issues and specifically resolving clients' personal liability for the Trust Fund Recovery Penalty.
- Successfully securing large refunds owed to business by the IRS and states to put businesses' capital back into operations.
- Securing IRS wage and levy releases enabling clients to continue normal operations.
- Working with businesses and executives to calculate imputed income for use of company aircraft using the SIFL method.
- Helping to secure considerable refunds for clients in sophisticated excise tax matters.



## Professional Honors & Activities

### Professional Memberships

- Member – American Bar Association
  - Taxation Division
- Member – American Institute of Certified Public Accountants

- IRS Practice and Procedures Committee (2009 – 2012, 2021 – 2022)
- Member – [Maryland Association of Certified Public Accountants](#)
- Member – Maryland State Bar Association
  - Advanced Tax Institute
    - Co-Chair – State and Local Tax Issues Committee
  - Business Law Section
  - Taxation Law Section
    - Taxation Law Section Council

### Honoraries

- Listed in *The Best Lawyers in America*® for Litigation and Controversy - Tax (2023, 2024)
- Listed as a Maryland Rising Star in *Maryland Super Lawyers*, Tax (2013, 2015); Tax, Business and Corporations (2014)



## Professional Background

- Certified Public Accountant, licensed in Maryland
- Tax Accountant, Black & Decker
- Senior Tax Consultant, Deloitte & Touche LLP
- Compliance Intern, Deutsche Banc Alex. Brown
- Legal Intern for the Honorable Judge John Carroll Byrnes, Circuit Court for Baltimore City



## Publications

- Author – "S.A.L.T. Select Developments: Washington, D.C." (March 2024)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (March 2024)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (February 2024)
- "IRS Launches Employee Retention Credit Voluntary Disclosure Program – Is It Time to Hold or Fold?" (January 2024)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (January 2024)
- "IRS Increases ERC Enforcement and Prepares to Launch New Voluntary Disclosure Program" (December 2023)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (November 2023)
- Author – "Responding to an IRS Information Document Request," *The Tax Adviser* (October 2023)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (October 2023)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (September 2023)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (August 2023)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (July 2023)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (June 2023)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (May 2023)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (April 2023)
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- Author – "S.A.L.T. Select Developments: Washington, D.C." (May 2022)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (April 2022)
- Author – "IRS Wealth Squad," *The Tax Adviser* (April 2022)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (March 2022)

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- Author – "S.A.L.T. Select Developments: Washington, D.C." (July 2021)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (June 2021)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (May 2021)
- Co-author – "Creative Approaches to the Employee Retention Credit" (May 2021)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (April 2021)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (March 2021)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (February 2021)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (January 2021)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (December 2020)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (October 2020)
- Author – "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Washington, D.C. (Supplement #10)" (September 2020)
- Author – "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Washington, D.C. (Supplement #9)" (August 2020)
- Author – "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Washington, D.C. (Supplement #7)" (June 2020)
- Author – "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Washington, D.C. (Supplement #6)" (June 2020)
- Author – "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Washington, D.C. (Supplement #5)" (May 2020)
- Author – "S.A.L.T. Select Developments – Tax Payment and Return Filing Responsibilities: Washington, D.C. (Supplement #4)" (April 2020)
- Co-author – "The IRS Wants to Help" (March 29, 2020)
- Author – "S.A.L.T. Select Developments: Maryland" (February 2020)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (August 2019)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (July 2019)
- Author – "S.A.L.T. Select Developments: Maryland" (July 2019)
- Author – "S.A.L.T. Select Developments: Washington, D.C." (June 2019)
- Author – "S.A.L.T. Select Developments: Maryland" (June 2019)
- Co-author – "No News is Not Always Good News: IRS's Offshore Voluntary Disclosure Program is Ending," *Bank & Lender Liability* (April 2018)
- Contributing Author – "Maryland Taxes, Fifth Edition," *Maryland State Bar Association* (2015)
- Author – "9100 Relief: It May Not Be Too Late After All," *The Tax Adviser*, American Institute of CPAs (2014) [Ober|Kaler]
- Author – "A Trust Fund Penalty Recovery," *The Tax Adviser*, American Institute of CPAs (2012)



## Speaking Engagements

- "Presenter - 12th Annual Tax Seminar: How is the IRS Planning on Using the Additional \$80 Billion in Funding? " (May 2023)
- "Presenter - 11th Annual Tax Seminar: Insights on How to Deal With the IRS in the Post-Pandemic World" (June 2022)
- Presenter – "Employee Retention Tax Credit: Overview and Myths," Spring 2022 Franchise Business Network Meeting (June 2022)
- Guest Speaker – "Maryland Taxes," University of Baltimore Graduate Tax Course (October 2021)
- Guest Speaker – "Maryland Taxes," University of Baltimore Graduate Tax Course (December 2020)

- Presenter – "Crossover Issues Involving Tax and Other Government Investigations," MSBA Tax Controversy Study Group (2020)
- Guest Speaker – "Maryland Taxes," University of Baltimore Graduate Tax Course (2019)
- Presenter – "Comptroller of Maryland - Special Topics Session," Advanced Tax Institute (2019)
- Presenter – "Offshore Accounts: Greater Scrutiny, Greater Risk," CPE Program for Regional Accounting Firm (2016)
- Co-presenter – "6th Annual International Tax Seminar: Tax Compliance in a Transparent Environment," Ober|Kaler CPE Program for Israeli Accountants (2016)
- Presenter – "Offshore Activities: What to Watch Out For," CPE Program for Regional Accounting Firm (2016)
- Presenter – "Offshore Accounts – Keeping You and Your Clients Safe," Regional Accounting Firm (2014)
- Presenter – "Offshore Voluntary Disclosure Program: Technical Overview and Costly Mistakes to Avoid," International Accounting Firms (2014)
- Presenter – "IRS Collections: Payment Alternatives," Regional Accounting Firm (2014)
- Presenter – "Multi-State Tax Update," Maryland Association of Certified Public Accountants Multi-State Tax Update (2012)
- Presenter – "IRS Form 1099 Reporting: What You Need to Know," Lorman Education Services (2012)
- Presenter – "SALT Top Ten - Do You Know These Interesting Things About the SALT World?," State and Local Tax Issues, Maryland Association of Certified Public Accountants (2012)



## Education

- University of Baltimore, LL.M. in Taxation, 2006
- University of Maryland School of Law, J.D., 2001, with honors
- Ner Israel Rabbinical College, B.A., 1997



## Admissions

- Maryland, 2001
- Court of Appeals of Maryland
- U.S. District Court for the District of Maryland
- U.S. Tax Court