OBER | KALER
Attorneys at Law

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Bar Admissions
Maryland

Court Admissions
Court of Appeals of Maryland

United States Tax Court

Education
University of Baltimore (LL.M. in Taxation, 2006)

University of Maryland School of Law (J.D., *with honors*, 2001)

Ner Israel Rabbinical College (B.A., 1997)

- Corpus Juris Secundum Award

SETH KOSSMAN

Experience

Seth Kossman, is a member of the Tax and Business Groups at Ober|Kaler. A certified public accountant and former tax accountant, Seth was recently named a *2013 Maryland Super Lawyers Rising Star*. Seth is well-versed in the preparation of federal, state and international tax returns, having worked in public accounting at Deloitte and in-house at Black and Decker. He represents a diverse group of the firm's clients on tax planning, tax controversy, tax compliance and transactional matters. His clients include corporations, limited liability companies, partnerships and individuals.

Seth'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. Seth also represents his clients before the Internal Revenue Service and the Comptroller of Maryland.

He has achieved results for clients in a wide variety of matters, including:

- Assisting US clients with foreign bank accounts to become compliant with the IRS through the Offshore Voluntary Disclosure Program. He most 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- Having IRS tax liens withdrawn through the IRS "Fresh Start Program," helping clients improve their credit ratings.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/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 Memberships

- American Bar Association

- Taxation Division
- Young Lawyers Division
- American Institute of Certified Public Accountants
  - IRS Practice and Procedures Committee
- Maryland Association of Certified Public Accountants
- Maryland State Bar Association
  - Advanced Tax Institute
    - State and Local Tax Issues Committee
  - Business Law Section
  - Taxation Law Section

Community Service

- Congregation Shomrei Emunah
  - Board Member

Honoraries

- Listed as a Maryland Rising Star in *Maryland Super Lawyers*, Tax, 2013

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 & Presentations

- Seth is a frequent speaker on tax issues. Download highlights of his presentations here [PPT].
- Author, "CPAs and Privileged Communications", *The Tax Advisor,* American Institute of CPAs, 2013
- Presenter, "IRS Form 1099 Reporting: What You Need to Know," [PDF] 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
- Author, "A Trust Fund Recovery Penalty Primer", *The Tax Advisor,* American Institute of CPAs, 2012