



Caroline D. Ciraolo

Partner



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Biography

Caroline Ciraolo, former Acting Assistant Attorney General of the U.S. Department of Justice's Tax Division, is a partner with Kostelanetz LLP and founder of its Washington, D.C. office. Her practice focuses on federal and state civil tax controversies, including representation in sensitive audits, administrative appeals, and litigation, providing tax advice, conducting internal investigations, and representing individuals and entities in criminal tax investigations and prosecutions. She also serves as a consulting and testifying expert witness and an independent mediator in tax disputes.

During her tenure with the Justice Department, Caroline was actively involved in all aspects of Tax Division operations and responsible for approximately 500 employees, including more than 360 attorneys in 14 civil, criminal, and appellate sections.

Caroline is former President of the American College of Tax Counsel and former Chair of the Civil & Criminal Tax Penalties Committee of the American Bar Association ("ABA") Section of Taxation, and served as the ABA Tax Section's inaugural Vice Chair for Membership, Diversity, and Inclusion and Chair of the Loretta Collins Argrett Fellowship Program. Caroline also served as an instructor with the IRS Military Volunteer Income Tax Assistance program at Ft. George G. Meade. She has been recognized by Chambers (USA: Tax Fraud (Nationwide) (Band 1), USA: Tax Controversy (Nationwide) (Band 2), Tax (DC) (Band 1), and High Net Worth: Tax-Private Client – USA (Band 1)); Legal 500; Benchmark Litigation; Best Lawyers in America (Litigation and Controversy – Tax, Tax Law, and Criminal Defense: White Collar) ("Lawyer of the Year" – Litigating and Controversy – Tax (DC – 2022, 2024, and 2026, MD – 2012), "Lawyer of the Year" – Tax (DC – 2025)); ITR World Tax (Tax Controversy, World Tax – Highly Regarded and Women in Tax Leader); Super Lawyers (DC (Tax), Maryland (Tax), Top 10 in Maryland, Maryland cover story in 2013), Euromoney Legal Media Group's Americas Women in Business Law Awards (Best in Tax Dispute Resolution) (2014), and The Daily Record's Top 100 Women Circle of Excellence.

Caroline is a recipient of the ABA Section of Taxation's Janet Spragens Pro Bono Award, the IRS Chief Counsel Award, the highest honor that can be conferred by that office, and the Tax Excellence Award from the Taxation Section of the Maryland State Bar Association.

Caroline is an Adjunct Professor at the Georgetown University Law Center (International Tax Controversies and Criminal Tax Law and Procedure) and taught at the University of Baltimore School of Law Graduate Tax Program (Tax Practice and Procedure). She also serves as Co-Chair of the NYU Tax Controversy Forum, the Cambridge Forum International Tax & Disputes, and the Financial Crime Enforcement Across Borders Conference.

Education

- University of Baltimore School of Law, LL.M. in Taxation (1994)
- University of Maryland, School of Law, J.D. (Honors) (1993)
- The College of New Jersey, B.S. in Finance (Honors) (cum laude) (1990)

Bar Admissions

- Maryland (1993)
- Pennsylvania (1995)
- New Jersey (1995)
- District of Columbia (1995)
- US Tax Court
- US District Court, District of Maryland
- US Court of Federal Claims
- US Court of Appeals, Second Circuit
- US Court of Appeals, Fourth Circuit
- US Court of Appeals, Ninth Circuit
- US Court of Appeals, Federal Circuit
- US Supreme Court

Faculty and Conference Positions

- Georgetown University Law Center, Adjunct Professor
 - International Tax Controversies
 - Criminal Tax Law and Procedure
- University of Baltimore School of Law, Graduate Tax Program, Adjunct Professor
 - Investigation, Prosecution, and Defense of Tax Crimes
 - Tax Practice and Procedure
- Co-Chair, D.C. Bar Tax Conference (2024 - present)
- Co-Chair, Tax Controversy Forum, New York University School of Professional Studies (2022 - present)
- Co-Chair, International Tax & Disputes, Cambridge Forum (2022 - present)

Government Experience

- Tax Division, U.S. Department of Justice, Washington, DC
 - Acting Assistant Attorney General (February 25, 2015 - July 15, 2016)
 - Principal Deputy Assistant Attorney General (January 12, 2015 - January 20, 2017)
 - Deputy Assistant Attorney General for Criminal Matters (October 5, 2015 - January 20, 2017)
 - Deputy Assistant Attorney General for Policy and Planning (January 12, 2015 - January 20, 2017)
- Attorney Advisor, Honorable Stanley J. Goldberg, U.S. Tax Court (August 1994 - August 1996), Washington, DC

Professional Associations

- Fellow, American College of Tax Counsel
 - Immediate Past President (2021 - 2022)
 - Vice President (2020 - 2021)
 - Secretary/Treasurer (2018 - 2020)
 - Regent (4th Circuit) (2017 - 2018)
- American Bar Association, Section of Taxation
 - Vice Chair of Membership, Diversity, and Inclusion (2021 - present)
 - Civil and Criminal Tax Penalties Committee
 - Chair, (2019 - 2021)
 - Vice-Chair (2009 - 2014, 2017 - 2019)
 - Sub-Committee Chair – Important Criminal Developments (2004 - 2008)
 - Appointments to the Tax Court Committee (2019 - present)
 - Nominating Committee (2011 - 2014, 2018 - 2019)
 - Public Fellowship Committee (2009 - 2013)
 - Pro Bono Award Committee (2012 - 2014)
- Member, Serjeant's Inn
- Member, Rule Day Club
- Member, Barrister's Club
- Fellow, Litigation Counsel of America
- Fellow, Maryland Bar Foundation
- Trustee, Baltimore Bar Foundation
- MD State Bar Association: Taxation Section
 - Council (2001 - 2014)
 - Chair (2008 - 2009)
 - Chair-Elect (2007 - 2008)
 - Secretary/ Treasurer (2006 - 2007)
 - Tax Controversy Group, Founder
 - Chair (2004 - 2008)
 - Advisor (2009 - 2014)
- Member, U.S. Tax Court Inn of Court
- Member, Women's White Collar Defense Association

- Member, Network 2000
 - Co-chair, Women of Excellence Luncheon (2013 - 2014)
 - Member, Board of Directors (2014)
- Member, Board of Directors, Maryland Volunteer Lawyer Service (2009 - 2014)
 - Chair, Annual Benefit (2012 - 2014)
- Member, Board of Directors, Federal Bar Association (Maryland Chapter) (2014)
- Member, Day 4 Committee (State and Local Tax), Advanced Tax Institute, Maryland State Bar Association and Maryland Association of CPAs (2006 - 2014)
- Member, Advisory Board, Thomson West Tax (2007 - 2014)
- Member, Tax Advisory Board, Wolters Kluwer (2013 - 2014)
- Member, Advisory Board, CCH Journal of Tax Practice & Procedure (2011 - 2014)
- Instructor, Military Volunteer Income Tax Assistance (VITA) Program, Fort George G. Meade, Fort Meade, Maryland (2012 - 2015, 2018)
- Member, Advisory Board, Choice Jobs Program (2010 - 2015)
- Member, Advisory Board, Fannie Angelos Program for Academic Excellence (2014)
- Sponsor, U.S. Naval Academy Sponsor Program

Awards and Recognition

- Chambers USA, Nationwide: Tax Fraud (Band 1), District of Columbia: Tax (Band 1)
- Chambers High Net Worth, Tax-Private Client – USA (Band 1)
- Legal 500 (Leading Lawyer, 2021-24)
- Recognized as a Top Tax Lawyer by Washingtonian (2017-23)
- Recognized as a Women in Tax Leader and World Tax – Highly Regarded by International Tax Review (2017-24)
- IRS Office of Chief Counsel Award (2017)
- The Daily Record's Leadership in Law (2015)
- Best Lawyers in America – Tax and Litigation & Controversy – Tax (2011-14, 2019-24); Lawyer of the Year, Litigation & Controversy – Tax (2022, 2024, and 2026) (Washington, D.C.); Lawyer of the Year, Litigation & Controversy – Tax (2012) (Baltimore)
- Best Lawyers, Business Edition – Women in Tax Law (2021)
- Nominee (shortlist), Euromoney Legal Media Group's Americas Women in Business Law Awards (Best in Tax Dispute Resolution) (2014)
- DC Super Lawyers (Tax) (2019-24); Top 50 Women Attorneys in DC (2024)

- Maryland Super Lawyers (Tax) (2009-15, 2020-24); Top 10 Attorneys in Maryland (2013-15); Top 25 Women Attorneys in Maryland (2009-11); Top 50 Attorneys in Maryland (2010-15)
- Featured on the cover of Maryland Super Lawyers Magazine (2013) and featured article (2018)
- Featured in CNN Money Magazine – Money Hero (April 2013)
- Benchmark: America's Leading Litigation Firms and Attorneys (2013-14)
- Baltimore SmartCEO Magazine's Legal Elite (2009, 2010)
- Martindale-Hubbell® Bar Register of Preeminent Women Lawyers™
- Janet R. Spragens Pro Bono Award, ABA Section of Taxation (2010)
- The Daily Record's Top 100 Women in Maryland (2010, 2012, 2014)
- The Daily Record's Circle of Excellence (Women in Maryland) (2014)
- Maryland Volunteer Lawyers Service Educator Award (2008)
- U.S. Tax Court Pro Bono Program, Maryland State Bar Association – Founder (2008/2009), Coordinator (2008-10), Volunteer (2008-14)
- U.S. Tax Clinic Pro Bono Clinic – Co-Founder (2013), Volunteer (2013-14)
- Judge, Public Service Fellowship, ABA Section of Taxation (2011-13)
- Judge, Law Student Tax Challenge, ABA Section of Taxation (2011-14)
- Judge, Janet R. Spragens Pro Bono Award, ABA Section of Taxation (2012-13)
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