



Megan L. Brackney

Partner



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Biography

Megan L. Brackney is a tax controversy attorney with a distinguished track record of delivering exceptional results for clients facing complicated and difficult tax issues. Megan develops innovative strategies to resolve compliance concerns, voluntary disclosures, civil audits, and criminal investigations for individuals, trusts, estates, corporations, and partnerships, including audits conducted under the IRS's centralized audit regime of the Bipartisan Budget Act. Megan advocates for clients in IRS Appeals, and represents clients in litigation in the U.S. Tax Court and federal district courts. She has successfully defended taxpayers against assessment of tax penalties, including income tax, trust fund recovery, and foreign information return penalties.

In addition, Megan assists clients with controversy matters and voluntary disclosures involving New York State and New York City, including issues such as residency, failure to file, and sales and use tax. She also advises clients on tax issues that arise in other contexts, such as business and matrimonial disputes.

Megan has been recognized by the "New York Super Lawyers" since 2012, and Chambers USA has ranked Megan as a leader in Tax Controversy (Nationwide) and noted that she "is well regarded for her handling of both civil and criminal tax controversy issues. She acts for clients in federal district courts as well as the U.S. Tax Court." One interviewee told the rankings agency, "She is a superstar; she has established a reputation for herself through sheer force of hard work and intellect."

Megan is an adjunct professor at New York University School of Law where she teaches classes in Tax Procedure. She is an active member of the American Bar Association Section of Taxation, the Executive Committee of the New York State Bar Association Section of Taxation, and the American College of Tax Counsel.

Megan has previously served as the Vice Chair of Committee Operations and a Council Director for the ABA Section of Taxation, the Chair of the Taxation Committee of the New York County Lawyers' Association, and the Chair of the Individual and Family Taxation Committee of the ABA Tax

Section. She received the ABA Tax Section's John S. Nolan Fellowship for 2008-2009. Megan is a frequent author for tax publications, contributes to the ABA publication, *Effectively Representing Your Client Before the IRS*, and is a speaker at national and local conferences on topics related to tax, tax ethics, tax penalties, and tax procedure.

Prior to joining Kostelanetz LLP in 2004, Megan was an Assistant United States Attorney for the Southern District of New York. She also served as an Assistant Attorney General for the State of Missouri.

Megan received her J.D. from the University of Kansas School of Law and her LL.M. in Taxation from New York University. She is a former member of the Board of Governors for the University of Kansas School of Law.

Education

- University of Kansas, B.A. Philosophy (1995), *with honors*
- University of Kansas, J.D. (1998)
- New York University School of Law, LL.M. (2009)

Awards and Recognition

- Best Lawyers (2022-2024)
- Super Lawyers (2013-2022)
- Chambers USA (2021-2023)