Kostelanetz LLP

Usman Mohammad

Counsel

New York City

T: 212.808.8100 F: 212.808.8108

umohammad@kostelanetz.com

Biography

Usman Mohammad is counsel at the New York City office of Kostelanetz LLP. Usman's practice includes New York City and State government procurement matters, civil and criminal tax controversies including tax whistleblower matters, and commercial litigation.

Usman has litigated cases in a variety of forums, including New York State Court, federal district courts, U.S. Tax Court, and AAA and private party arbitrations. He has extensive experience with government procurement award protests, Article 78 proceedings involving procurement matters, foreign asset reporting issues, IRS responsible person and trust fund recovery penalty matters, IRS whistleblower matters, and IRS collection cases.

Government Procurement Practice

For more than a decade, Usman has advised businesses on New York City and New York State procurement matters. He has worked on government procurement matters involving the New York City Department of Citywide Administrative Services ("DCAS"), the New York City Human Resources Administration ("HRA"), the New York City Administration for Children's Services ("ACS"), the New York State and City Departments of Education ("DOE"), the New York City Department For The Ageing ("DFTA"), and others. Usman has also worked on New York State and City investigations involving the New York Attorney General's Office, the New York City Department of Investigation ("NYC DOI"), the New York City Business Integrity Commission ("BIC"), and the Special Commissioner of Investigation for the New York City School District ("SCI").

Usman has successfully protested denials of procurement bid awards, and also successfully challenged government decisions to terminate contracts. His work has involved protests of denials of NYC procurement awards for foster care services, termination of contracts for education providers, protests of NYC procurement awards for material suppliers, and protests and Article 78 litigation for NYC procurement awards relating to moving services, among others. He has also advised businesses regarding New York State and City lobbying issues, union related issues including labor peace agreements, and New York Attorney General enforcement matters.

Tax Controversy Practice

Usman's tax controversy practice spans two decades and includes resolving foreign asset reporting issues involving FBARs, Form 8938, Form 3520, and other foreign asset reporting forms, including through offshore voluntary disclosures, streamline filings, delinquent information return filings, and Qualified amended return filings, and resolving foreign information return penalties for the late filing of forms relating to assets such as foreign trusts.

His tax controversy practice includes resolving payroll tax matters, including matters involving responsible persons and the Trust Fund Recovery Penalty ("TFRP").

Usman's practice also includes IRS collection matters, including negotiating offers in compromise and installment agreements for individuals and businesses. He also has extensive experience in resolving household employment tax issues for individuals with household employees such as nannies and housekeepers.

Usman's tax controversy practice includes defending clients in federal and state criminal matters involving issues such as tax shelters, payroll tax, check cashing, structuring cash deposits, filing false returns, and failing to file tax returns.

Whistleblower Practice

Usman's whistleblower practice includes cases brought pursuant to the IRS whistleblower statute, 26 U.S.C. 7623, and the NYS False Claims Act. His whistleblower cases have involved claims against oil and gas companies, banks, technology companies, insurance companies, and construction companies among others.

Civil Practice

In his civil practice, Usman has represented both plaintiffs and defendants in a variety of complex commercial matters involving breach of contract, breach of fiduciary duty, civil fraud and similar claims.

Education

Usman received his B.A. from the University of North Carolina at Chapel Hill in 1995, and graduated cum laude and Order of the Coif (top 10 percent) from the University of Michigan Law School in 1998. He was the Associate Editor of the Michigan Law Review from 1996 to 1997 and an Executive Editor from 1997 to 1998. Usman joined Kostelanetz LLP, in 2000.

Education

- University of North Carolina at Chapel Hill, B.A. Political Science & Philosphy (1995), *Graduated with Distinction*
- University of Michigan Law School, J.D. (1998), cum laude, Associate Editor, *Michigan Law Review*, 1996-1997

Bar Admissions

- U.S. Tax Court, 2010
- U.S.D.C. Southern District of New York, 2001
- U.S.D.C. Eastern District of New York, 2001
- State of Virginia, 2000
- New York State, 2000

Representative Matters

- Foster care provider – Settled denial of contract award
- HVAC material provider – Successful protest of denial of procurement award
- Multi-Site Education Provider – Successful challenge to anticipated City termination of existing contract
- Movers' Association – Challenged NYC Comptroller's prevailing wage schedule
- Hotel Group – Offer in Compromise for Payroll Tax Liabilities
- Various Executives – Challenge to IRS Assertion of Responsible Person/TFRP Penalty
- Nonprofit related to public policy matters – Obtained abatement of penalties for alleged late filing of Forms 990
- Nonprofit providing services for the homeless – Obtained abatement of penalties for alleged late filing of Forms 1095

Awards & Recognition

- Best Lawyers – Litigation and Controversy – Tax in New York

Publications

- The State of the Tax Whistleblower Law (June 20, 2023)
- Recent Developments in FBAR Jurisprudence (February 8, 2022)
- Navigating the IRS's Self-Dealing Rules for Private Foundations (May 27, 2021)
- Reporting Foreign Accounts On the FBAR Versus Form 8938 (September 4, 2020)
- Foreign Asset Reporting and U.S. Territories (June 1, 2020)
- Reporting Foreign Retirement Plans On Required Information Returns (February 19, 2020)
- The IRS's Updated Voluntary Disclosure Procedures for Offshore Accounts and Assets (January 1, 2019)