



Andy Steigleder

Partner

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Biography

Andy regularly advises clients in preparing for, defending, and resolving tax controversies. He has significant experience in managing tax audits, administrative appeals processes, structuring settlements, and litigating cases involving complex financial and tax-advantaged transactions, and matters involving economic substance and substance-over-form issues, intercompany transactions and transfer pricing planning and defense, discovery and evidentiary privilege issues, tax penalties, and valuation issues.

Prior to joining Kostelanetz, Andy was a Principal at the accounting firm of Ernst & Young LLP, where he lead the Tax Policy & Controversy practice for the U.S. Central Region from 2016 to 2019. Prior to that, Andy was a Partner at the law firm of Mayer Brown LLP, where he practiced for 13 years with its Tax Controversy & Transfer Pricing group. From start-ups to multinational companies, financial institutions, and high net worth individuals, Andy has significant experience representing clients across all business disciplines, including clients in the energy, transportation, technology, manufacturing, life sciences, and financial services sectors.

Andy's undergraduate majors in accountancy and finance, his post-graduate Master of Business Administration (MBA) and Master of Law in Taxation (LLM), and his Securities Industry Essentials (SIE) and FINRA Series 7 certifications have proven invaluable in understanding the expanse of his client's business and tax issues and in teaming with financial, economic, valuation, and industry experts to protect and advance his client's interests.

This dynamic background and the breadth of his experience has allowed Andy to provide his clients unique insight and a cohesive approach to minimize business and tax risks through tax planning and tax compliance, in assessing pre-controversy audit readiness, and in developing comprehensive audit, IRS Appeals, tax litigation, and settlement strategies.

Andy works out of Kostelanetz LLP's Atlanta office and previously was an attorney at WELTY PC until that firm combined forces with Kostelanetz in June 2024.

Education

- B.B.A. Loyola University New Orleans
- J.D. Creighton University School of Law
- M.B.A. Creighton University School of Business
- Taxation LL.M. Northwestern University Pritzker School of Law

Bar Admissions

- Georgia

Representative Matters

- *Healthsouth Corporation & Subs. v. Commissioner of Internal Revenue*, Docket No. 15-110T (U.S. Ct. Fed. Cl., 2015) (overpayment interest and interest netting claims).
- *Griffin v. Griffin*, Docket No. 14-D-6193 (Cir. Ct. Cook County, Ill. 2014) (valuation issues associated with ownership interest in global investment firm).
- *Exelon Corporation v. Commissioner of Internal Revenue*, 147 T.C. 9 (2016) (denying validity of \$1.2 billion like-kind exchange of utility assets).
- *UnionBanCal Corp. & Subs. v. United States*, 112 AFTR 2d 2013-6613 (Oct. 23, 2013) (denying deductions for leveraged leases of a domestic sports arena and a foreign hydroelectric facility on substance-over-form grounds).
- *Altria Group, Inc. v. United States*, 658 F.3d 276 (2d Cir. 2011) (affirming jury finding that lease and sale leaseback transactions did not withstand substance-over-form inquiry).
- *Wells Fargo & Co. & Subs. v. United States*, 91 Fed. Cl. 35 (2010) (denying deductions for leveraged leases of transportation and technology assets), aff'd, 641 F.3d 1319 (Fed. Cir. 2011).
- *Consolidated Edison Company of New York, Inc. v. United States*, 90 Fed. Cl. 228 (2009) (upholding leveraged lease of foreign power facility), rev'd, 703 F.3d 1367 (Fed. Cir. 2013).
- *Van Der Aa Investments, Inc. v. Commissioner of Internal Revenue*, 125 T.C. 1 (2005) (settlement of built-in-gains challenge arising from the sale of a school bus company).
- Represented and oversaw settlement of coordinated IRS examination of more than 750 former partners of major accounting firm in which the IRS sought over \$450 million in taxes.

- Represented a coalition of more than 50 high-net worth individuals and oversaw a global settlement of the examinations of transactions classified by the IRS as “abusive tax shelters” in which the IRS sought over \$500 million in taxes and penalties.
- Assisted various multinational companies in resolving disputes with the IRS over the tax consequences of cross-border licensing, cost sharing, and similar transactions.
- Advised taxpayers in IRS summons enforcement action seeking privileged materials prepared by attorneys and other tax advisers.
- Represented a global transportation company in the review of its transfer pricing methodologies and related documentation in connection with the restructuring of corporate operations and management.
- Assessed audit-readiness and assisted in IRS examinations of transfer pricing issues and other aspects of the tax treatment of foreign operations of U.S. multinational manufacturing enterprises.
- Successfully lobbied Congress and drafted proposed legislation adopted in a technical correction to IRC §6404(g) concerning the interest suspension on underpayments of tax.