



## Lyle Press Counsel



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### Biography

During a 30 year legal career with the IRS Office of Chief Counsel, Lyle litigated numerous significant cases before the United States Tax Court.

He spent sixteen years as a Special Trial Attorney, responsible for developing and bringing to trial some of the most significant cases within the Office of Chief Counsel. Later in his career, Lyle managed a group of attorneys and paralegals, working with them to further develop their litigation skills.

Lyle was a frequent lecturer at IRS training programs and also provided training to both the Examination and Appeals Divisions. He began his legal career as an attorney-advisor to Judge Robert P. Ruwe of the United States Tax Court after graduating *magna cum laude* from the American University, Washington College of Law.

Aside from his work with Kostelanetz LLP, Lyle consults on federal tax matters. He has been recognized as an expert witness in IRS tax practice and procedure.

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

### Education

- A.B. Washington University in St. Louis (1984)
- J.D. American University (1988), *magna cum laude*

### Bar Admissions

- New York

### Representative Matters

- *Union Carbide Corporation & Subsidiaries v. Commissioner*, T.C. Memo. 2009-50, *aff'd*, 697 F.3d 104 (2d Cir. 2012). Part of a trial team tasked with litigating an affirmative claim for research credits under I.R.C. § 41.
- *John Hancock Life Insurance Company et al. v Commissioner*, 141 T.C. 1 (2013). First leveraged lease case involving LILO and SILO transactions tried in the United States Tax Court.
- *Shockley v. Commissioner*, T.C. Memo. 2015-113, *aff'd*, 872 F.3d 1235 (11th Cir. 2017). Transferee liability case involving a Notice 2001-16 transaction.
- Specially assigned to assist the Internal Revenue Service respond to a Congressional Investigation involving the determination process employed by the IRS to evaluate the tax exempt applications of politically active organizations. During this multi-year assignment, Lyle coordinated the review and production of over one million pages of documents responsive to congressional subpoenas.