



Melissa Wiley

Partner

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Biography

With more than 20 years of experience in tax law, Melissa has represented a diverse range of clients, from large corporations to high-net-worth individuals, in complex disputes with federal and state taxing authorities. Known for her calm, empathetic style, Melissa excels at distilling intricate tax issues into clear, actionable insights — helping her clients efficiently resolve disputes and focus on what matters most in their businesses and lives.

Melissa serves as a trusted advisor to clients at all levels of administrative tax controversy, including audits, cases before the IRS Office of Appeals, and investigations by the IRS Office of Professional Responsibility. She also has significant experience handling penalty and international information reporting matters. When an administrative resolution cannot be reached, Melissa is well-equipped to litigate, with experience in the U.S. Tax Court, Court of Federal Claims, and various federal district courts. She also represents clients facing government and third-party subpoenas and investigations, and she frequently advises on voluntary disclosures of prior tax noncompliance.

An actuary by training, Melissa's scrupulous, detail-oriented approach is coupled with a thorough understanding of how tax affects her clients' financial affairs. Her background in statistics and the insurance industry has fostered her natural ability to collaborate effectively with technical and forensic experts to achieve the best results for her clients. Melissa also possesses a deep understanding of the regulations and professional standards governing tax practice from her six years as an Assistant General Counsel at a Big Four accounting firm.

Recognized for her in-depth knowledge of tax controversy topics, Melissa frequently speaks on IRS filing requirements, enforcement priorities, penalties, ethics, and the Corporate Transparency Act. She is deeply engaged in the tax community, currently chairing the IRS Advocacy and Relations Committee of the AICPA and serving as Vice Chair for Membership, Diversity, and Inclusion for the ABA Tax Section. Additionally, she is the Regent for the Federal Circuit for the American College of Tax Counsel and a member of the J. Edgar Murdock Inn of Court.

Melissa also serves as an adjunct professor at her alma mater, Georgetown University Law Center, where she will be teaching an upcoming course on Tax Research and Writing.

Outside of her professional life, Melissa is passionate about giving back to her community. She has volunteered her legal expertise for over 15 years with the Children's Law Center, offering pro bono assistance in custody and abuse/neglect cases and served on the board of the organization for a decade. She is also a board member of the Community Tax Law Project, a legal clinic providing representation to low-income taxpayers in disputes with the IRS and local tax authorities.

Melissa received her J.D. (cum laude) from the Georgetown University Law Center, and her B.S. in Actuarial Science (summa cum laude and valedictorian) from The College of Insurance.

Education

- The College of Insurance, B.S. in Actuarial Science (1998), *summa cum laude*
- Georgetown University Law Center, J.D. (2003) *cum laude*

Bar Admissions

- District of Columbia
- New York
- Virginia (inactive)
- U.S. Tax Court
- Court of Federal Claims
- U.S. Court of Appeals, 11th Circuit

Professional Associations

ABA Section of Taxation

- Vice Chair, Membership, Diversity and Inclusion (Aug 2024 - Present)
- Chair, Loretta Collins Argrett Fellowship Committee (current)
- Vice Chair, Appointments to the Tax Court Committee (current)

Professional Associations (cont.)

ABA Section of Taxation

- Vice Chair, Committee Operations (2020-2022)
- Council Member (2016-2019)
- Nolan Fellow (2011)
- Former Chair, Young Lawyer's Forum
- Former Chair, Law Student Tax Challenge

American College of Tax Counsel

- Fellow (May 2019 - Present)
- Regent, Federal Circuit (Mar 2023 - Present)

AICPA

- Member, IRS Advocacy and Relations Committee (Jan 2019 - Present)
 - Chair (May 2024 - Present)
 - Vice Chair (May 2023 - May 2024)
- Member, National Tax Conference Committee (Jan 2019 - Present)

DC Bar Association, Tax Section

- Tax Audits and Litigation Committee
 - Chair (Aug 2022 - Aug 2024)
 - Vice-Chair (Aug 2020 - Aug 2022)

Community Tax Law Project

- Board Member (Nov 2022 - Present)

Children's Law Center

- Member, Emeritus Board (May 2019 - Present)
- Board of Directors (May 2013 - May 2023)
- Chair, Emeritus Board (May 2019 - May 2023)
- Treasurer (Aug 2014 - 2021)
- Advisory Board (Sept 2010 - May 2013)
- Pro bono attorney (2005 - Present)