

SHAWNA A. EARLY

saeary10@gmail.com

Telephone: 917.613.2089

EXPERIENCE:

OFFICE OF CHIEF COUNSEL, INTERNAL REVENUE SERVICE

Special Trial Attorney, Strategic Litigation Division, New York, NY May 2018-present

Tax Controversy/Litigation Attorney, New York, NY December 1998 to April 2018

Special Assistant United States Attorney, EDNY, December 1998 – 2014

Represent the IRS in tax controversy matters and deficiency actions before the U.S. Tax Court in novel, complex and high priority litigation matters; conduct depositions, prepare discovery requests and responses, prepare detailed privilege logs, and conduct legal research concerning federal taxation of corporations, partnerships, and large estate matters; draft legal memoranda, trial motions, and briefs; first-chair trials before the Tax Court. Proficient in eDiscovery and related programs.

Formerly directly empowered to represent the U.S. Attorney at the trial level in bankruptcy matters in the Eastern District of New York; Counsel to several revenue agent and revenue officer groups in developing legal theories during investigations of abusive tax schemes and matters arising during routine/complex audits; Former Manhattan Area Counsel lead attorney for abusive tax avoidance transactions and abusive tax promotions. Worked directly with New York and New Jersey estate tax examination teams to provide legal advice and audit guidance; Former counsel attorney for promissory note cadre for cases arising in Estate and Gift tax matters. Supervise, train and mentor junior attorneys.

AWARDS: Chief Counsel National Award Recipient - Outstanding Litigation Team (2024) – SECA Tax litigation
Treasury Department Legal Division Award - Outstanding Litigator as a member of YA Global trial team (2022) - *YA Global Investments v. Commissioner*, 161 T.C. No. 11 (2023).
Lucite Award Recipient (5) – Successful litigation of novel/complex issues before Tax Court. Co-Counsel - *YA Global Investments v. Commissioner*, 161 T.C. No. 11 (2023).
Lead Counsel - *Oxbow Bend v. Commissioner*, T.C. 2022-23; *Webber v. Commissioner*, 144 T.C. 324 (2015); and *Graev v. Commissioner*, 140 T.C. 377 (2013) and 147 T.C. 460 (2016).

HON. SANDRA VILARDI LEHENY, Connecticut Superior Court, Waterbury and Danbury, CT,

Judicial Clerk, January 1998 – December 1998. Civil matters, including medical malpractice trial.

EDUCATION:

UNIVERSITY OF FLORIDA SCHOOL OF LAW, Gainesville, FL.

Master of Laws in Taxation, *cum laude*, August 1997.

Graduate Assistant, Professor Lawrence Lokken – Conducted legal research and edited materials for Federal Taxation of Income Estates and Gifts Supplement No. 2 by Boris I. Bittker and Lawrence Lokken (August 1996 - July 1997)

NORTH CAROLINA CENTRAL UNIVERSITY SCHOOL OF LAW, Durham, NC.

Juris Doctor, *cum laude*, May 1996.

Class Rank: 10. Dean's List; Case Note Editor, *North Carolina Central Law Journal*; Chairperson, NCCU Moot Court Board; Justice Robert Glass Service Award; Received academic scholarship; NCCU Special Talent Scholarship.

UNIVERSITY OF VIRGINIA, Charlottesville, VA.

B.A. Economics, August 1991; Minor – Sociology.

ADMISSIONS:

New York, United States Tax Court

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[4 /3/2025]

Re: Application for Trial Attorney Position

Dear Hiring Manager,

I am excited to apply for the Trial Attorney position . With over two decades of litigation experience, including extensive trial work and complex dispute resolution, I am eager to bring my skills and strategic insight to your esteemed firm. My background in high-stakes litigation, meticulous legal research, and persuasive advocacy makes me a strong fit for this role.

As a **Special Trial Attorney in the Strategic Litigation Division of the IRS Office of Chief Counsel**, I have successfully handled novel and complex litigation matters, conducting depositions, drafting motions and legal memoranda, and first-chairing trials before the U.S. Tax Court. My experience also includes serving as a **Special Assistant U.S. Attorney in the Eastern District of New York**, where I represented the government in trial-level bankruptcy matters, further honing my litigation skills in complex financial disputes.

Key highlights of my experience that align with your firm's needs include:

- **Extensive Real Estate Litigation Experience** – Throughout my career, I have advised on and litigated high-value financial and property-related disputes, requiring deep knowledge of real estate law, contract enforcement, and fiduciary obligations.
- **Strong Legal Writing & Research Skills** – I have drafted numerous persuasive motions, appellate briefs, and legal memoranda, contributing to multiple precedent-setting decisions, including **YA Global Investments v. Commissioner, 161 T.C. No. 11 (2023)** and **Oxbow Bend v. Commissioner, T.C. 2022-23**.
- **Proven Courtroom Advocacy** – With years of experience arguing motions, conducting depositions, and leading trials, I am confident in my ability to advocate effectively in court.
- **Recognition for Litigation Excellence** – I have received multiple national awards for my litigation success, including the **Chief Counsel National Award for Outstanding Litigation Team (2024)** and the **Treasury Department Legal Division Award for Outstanding Litigator (2022)**.

I am eager to leverage my trial experience and litigation expertise to contribute . I welcome the opportunity to discuss how my skills align with your firm's goals. Please feel free to contact me at your convenience .

Thank you for your time and consideration. I look forward to your response.

Kind regards,

Shawna Early