

Contact

## Abraham Gutwein

**Senior Counsel**

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Abraham Gutwein is a senior counsel in the Tax Department. Abe devotes a substantial part of his time to the resolution of tax controversies and advising on the tax aspects of bankruptcy reorganizations.

Abe has advised numerous corporate and individual clients on a broad range of substantive and procedural issues that have arisen during the course of federal, state and local tax disputes, and has participated in the litigation and settlement of many such disputes at the audit and administrative levels and before the courts.

In addition, Abe frequently counsels a broad range of clients on sales tax issues, as well as being involved in all aspects of Proskauer's general tax practice.

Abe advises clients about the complex tax issues that often arise in the course of bankruptcy restructurings, including cancellation of debt income, net operating losses, original issue discount and the operation of the “priority” rules governing governmental tax claims.

### Practices

Tax, Tax Controversy and Litigation, International Private Client Services, Restructuring, Private Client Services

## Industries

Private Capital

## Education

Benjamin N. Cardozo School of Law, J.D.

*summa cum laude*

Member, *Cardozo Law Review*

Columbia University, Columbia College

## Admissions & Qualifications

New York

## Court Admissions

U.S. Court of Appeals, Federal Circuit

U.S. Court of Federal Claims

Tax Court of the United States

## Memberships

New York State Bar Association (Tax Section, Committee on Bankruptcy and the Committee on Net Operating Losses)

## Awards & Recognition

U.S. Department of Justice Tax Division Outstanding Attorney Award

## Government Service

Trial Attorney, U.S. Department of Justice, Tax Division, Washington, D.C., 1980-1984