



Contact

Laura Gavioli

Partner

New York

+1.212.969.3379

lgavioli@proskauer.com

Laura Gavioli is a partner in the Tax and Litigation Departments, where she specializes in contesting and litigating federal and state tax disputes. She defends individuals, partnerships, other pass-through entities, and corporations in civil tax cases, IRS controversies, white collar prosecutions, and complex financial litigation.

Immediately prior to joining the firm, Laura was Special Counsel in the IRS Office of Chief Counsel where she worked with IRS leadership on complex and highly sensitive matters handled by the IRS Large Business & International Division (LB&I). These included examinations, matters in IRS Appeals, and litigation related to partnerships and other pass-through entities. In 2024, Laura led a nine-person trial team which was named Outstanding Litigation Team of the Year by the U.S. Department of Treasury and IRS LB&I. In her role at the IRS, Laura also worked on matters for taxpayers in the Global High Wealth (GHW), Large Corporate Compliance (LCC) and Large Partnership Compliance (LPC) programs.

Laura's experience also includes many years as a tax partner at Am Law 100 firms. In that role, Laura represented clients involved in some of the largest partnership tax and criminal tax evasion cases ever brought in the US. Her experience includes significant taxpayer victories in U.S. Tax Court and federal district court eliminating IRS penalties due to the taxpayers' good faith and reasonable cause. She has also

litigated numerous cases setting taxpayer-friendly precedent regarding taxation statutes of limitations.

Recently, Laura has handled major tax disputes involving transfer pricing, estate and gift tax, tax credit refunds, the section 965 and 987 transition taxes, residency audits, withholding tax, and functional analysis of limited partners in partnerships (SECA). Laura's experience also includes competent authority proceedings, IRS Fast Track Mediation and Post-Appeals Mediation, and Joint Committee refund cases.

Laura has been recognized by *Chambers USA* for handling high-stakes Internal Revenue Service (IRS) litigation and controversy for corporations and high-net worth individuals. According to Chambers, sources said, "She is extremely well versed in the procedural aspects of tax litigation."

Practices

Litigation, Tax

Education

Tulane University Law School, J.D.
summa cum laude
Haverford College, B.A.
(English Language and Literature)

Admissions & Qualifications

New York
Texas
Louisiana

Memberships

Fellow, American College of Tax Counsel
American Bar Association, Tax Section

Awards & Recognition

Chambers USA