



SUSAN BERSON
PARTNER

Practice Areas

Tax Litigation
IRS Audits and Appeals
Subchapter S Taxation
Business Litigation and Mediation
FINRA Arbitrator

Bar Admissions

District of Columbia
Kansas
Missouri
U.S. Tax Court
U.S. Court of Federal Claims
U.S. Supreme Court
U.S. Courts of Appeals for the Sixth,
Eighth and Tenth Circuits

Law School

University of Nebraska, J.D., 1990
Georgetown University, LLM, 1994

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SUMMARY

Susan Berson, a results-oriented attorney for over 20 years, began her career in the Attorney General Honors Program with the United States Department of Justice, Tax Division, in Washington, D.C. Awarded the highly coveted Outstanding Attorney Award from the Attorney General in 1996, Susan has successfully tried tax cases to judges and juries in federal district courts as well as bankruptcy courts across the country. She has also been selected to the Business Journal of Kansas City's "Best of Bar," an annual survey recognizing the area's top lawyers.

Since entering private practice in 1998, knowing the IRS playbook has helped Susan successfully represent clients in their dealings with the IRS, the U.S. Department of Justice and the United States Attorney's offices. She specializes in representing taxpayers against the IRS and the U.S. Department of Justice at all stages of civil and criminal investigations, as well as at all levels of the federal court system, including the U.S. Bankruptcy Court. She has represented a diverse clientele with equally diverse tax cases and IRS problems. Audit strategy, responding to IRS information and document requests, seeking claims for refund, abating penalties, negotiating compromises and settlements, appealing IRS determinations and litigating issues in court are all matters handled by Susan. In addition to administrative appeals, discovery, motions, trial and appellate practice, she has expertise in a wide array of tax claims and disputes facing individuals as well as entrepreneurs and small business owners based on their industry-specific practices.

In 2001, she authored the treatise *Federal Tax Litigation*, published by Law Journal Press, which is in use by law schools and tax practitioners around the country. More recently, she authored the *The Model Rules of Personal Finance for Professionals* (American Bar Association 2008), and *The Lawyer's Retirement Guide* (American Bar Association 2009). Coinciding with her most recent books, she has also been retained by law firms and bar associations to present on the topics of Personal Finance and the Business of Law Firm Management for audiences of summer associates and new attorneys. Susan is also a contributing columnist for the American Bar Association's monthly Journal Magazine, and authors a legal advice column appearing quarterly in *Flourish!* women's business magazine.

Susan serves as an arbitrator for participants in the Financial Industry Regulatory Authority ("FINRA") Dispute Resolution program. As an arbitrator, Susan is responsible for hearing and deciding the parties' securities cases and, based on the evidence, rendering a fair, just, and impartial award. Claims of unsuitable recommendations, excessive trading, misrepresentation, failure to execute, or lack of supervision are among the FINRA disputes for which Susan arbitrates. She is also a certified mediator in the Early Assessment Program for the Western District of Missouri. As a mediator, she is responsible for facilitating negotiations between disputing parties and helping them find a mutually acceptable solution. Her experience serving as an arbitrator and mediator for business disputes for other attorneys and their clients, significantly helps her when counseling her own clients in evaluating and implementing alternative dispute resolution techniques to avoid costly lawsuits, when possible.

LICENSES

Susan is admitted to practice in the District of Columbia, Kansas, Missouri, the United States Tax Court, the United States Court of Federal Claims, the United States Court of Appeals for the Eighth, Tenth and Sixth Circuits, and the Supreme Court of the United States. She has also been admitted in a *pro hac vice* basis in various state and federal courts.

BAR AFFILIATIONS

Susan is a member of the Kansas Women Attorneys Association, District of Columbia Bar Association, the Kansas City Area Bankruptcy and Litigation Practitioner Groups, the Missouri Organization of Defense Lawyers and the American Bar Association's Litigation, Tax and Business Law Sections. She is also a committee member of the Federal Bench-Bar in Kansas, the Kansas Bar Association's Political Action Committee, and a member of Board of Directors of the Kansas Women Attorneys Association and the Kansas Lawyer's Assistance Program.

TREATISE, PUBLICATIONS AND SEMINARS

In addition to the treatise, *Federal Tax Litigation* (Law Journal Press, 2001), her books *Modern Rules of Personal Finance for Professionals* (American Bar Association, 2008), and *The Lawyer's Retirement Guide* (American Bar Association, 2009), Susan has also authored numerous articles and been a speaker at various seminars. Some of those articles and seminars are listed below:

Articles: "Implementing The Estate and Gift Tax Changes Before 2013's Sunset", *Journal of the Kansas Bar* (May 2011); "Channeling a Refund to Pay Down Debt" *InTouch*, Community Bankers Association of Kansas (August 2010); "Taxation of Damage Awards and Settlements", *Journal of the Kansas Bar* (July 2009); "Ask Questions, Look for IRS Red Flags Before Investing in Tax Shelters," *Kansas City Business Journal*, April 7, 2006; "When a Business Fails to Pay Employment Taxes: Potential Consequences to Financial Institutions", *Journal of Taxation and Regulation of Financial Institutions*, March 2005, "Grand Jury Practice for In-House Counsel", *INSIGHTS, The Corporate & Securities Law Advisor*, Vol. 18, No. 2, February 2004; "Business Strategies Can Create Duty From Directors to Creditors, Too," *Kansas City Business Journal*, March 1, 2002; "When a Business Fails to Pay Employment Taxes," *Kansas City Small Business Monthly Journal*, Vol. 9, Issue 8, August 2000; "Disputing An IRS Assessment: An Overview," 55 J. Mo. B. 143, *Journal of the Missouri Bar* (May/June 1999).

Seminars: "Missouri Bank Taxation and Tax Credits", Missouri Bankers Association (October 2010); "Effectively Using the Rule 30(b)(6) Deposition As A Sword and A Shield", Kansas Bar Association Litigation All-Stars (September 2010); "IRS Audit Considerations for Estate Tax Planners", Douglas County Estate Planners (January 2010); "Taxation of Damages and Settlement Awards: When Less is More", KC Metro Bar Association (October 2009); "Recession-Proofing Your Practice" and "Personal Finance Essentials", Wyoming Annual Bar Convention (September 2009); "ABA Thriving in A Recession" (a four week series June/July 2009); "Ten Things Every Lawyer Should Know About the IRS," Kansas Women Attorneys Association Annual Conference (July 2009); "Overview of a Criminal Investigation Involving Corporate Employees" (Kansas Bar Association 2004); "Bankruptcy School for Credit Unions", National Association of Credit Unions (Iowa, May 2003); "Evidentiary Issues", Grant Thornton Litigators Forum (January 2003).

PRIOR EMPLOYMENT HISTORY

Tax Litigation Group LLC (Kansas City, MO)

September 2005 to December 2007

Principal

Shook Hardy & Bacon LLP (Kansas City, MO)

April 1998 to August 2005

Partner

United States Department of Justice Tax Division (Washington, DC)

September 1990 to March 1998

Trial Attorney, U.S. Department of Justice Tax Division

Attorney General Honors Program

COMMUNITY ACTIVITIES

Susan organized the 2011 Food From The Bar drive in the state of Kansas, sponsored by the Kansas Women Attorneys Association, in conjunction with the National Conference of Women Bar Associations. In 2011, she also was re-appointed to the U.S. Commission on Civil Rights Advisory Committee for the District of Kansas. In addition to serving as the past Chair of the Fundraising Committee for the Habitat for Humanity Women Build 2005 project, she has also served on various nonprofit boards in the Kansas City area, including Rose Brooks Center for Domestic Violence, Whatsoever Community Center, the Society of Photography, and has been active in fundraising for The Women's Foundation of Greater Kansas City, Jackson County CASA, and the Women's Political Caucus of Greater Kansas City.