



Megan L. Brackney

Partner

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Biography

Megan L. Brackney is a tax controversy attorney with a distinguished track record of delivering exceptional results for clients facing complicated and difficult tax issues. Megan develops innovative strategies to resolve compliance concerns, voluntary disclosures, civil audits, and criminal investigations for individuals, trusts, estates, corporations, and partnerships, including audits conducted under the IRS's centralized audit regime of the Bipartisan Budget Act. Megan advocates for clients in IRS Appeals, and represents clients in litigation in the U.S. Tax Court and federal district courts. She has successfully defended taxpayers against assessment of tax penalties, including income tax, trust fund recovery, and foreign information return penalties.

In addition, Megan assists clients with controversy matters and voluntary disclosures involving New York State and New York City, including issues such as residency, failure to file, and sales and use tax. She also advises clients on tax issues that arise in other contexts, such as business and matrimonial disputes.

Megan has been recognized by the "New York Super Lawyers" since 2012, and Chambers USA has ranked Megan as a leader in Tax Controversy (Nationwide) and noted that she "is well regarded for her handling of both civil and criminal tax controversy issues. She acts for clients in federal district courts as well as the U.S. Tax Court." One interviewee told the rankings agency, "She is a superstar; she has established a reputation for herself through sheer force of hard work and intellect."

Megan is an adjunct professor at New York University School of Law where she teaches classes in Tax Procedure.

Megan is currently Chair Elect of the American Bar Association Section of Taxation. She has previously served as the Vice Chair of Committee Operations and a Council Director for the ABA Section of Taxation, the Chair of the Taxation Committee of the New York County Lawyers' Association, and the Chair of the Individual and Family Taxation Committee of the ABA Tax Section. She received the ABA Tax Section's John S. Nolan Fellowship for 2008-2009.

She is also an active member of the Executive Committee of the New York State Bar Association Section of Taxation, and the American College of Tax Counsel.

Megan is a frequent author for tax publications, contributes to the ABA publication, *Effectively Representing Your Client Before the IRS*, and is a speaker at national and local conferences on topics related to tax, tax ethics, tax penalties, and tax procedure.

Prior to joining Kostelanetz LLP in 2004, Megan was an Assistant United States Attorney for the Southern District of New York. She also served as an Assistant Attorney General for the State of Missouri.

Megan received her J.D. from the University of Kansas School of Law and her LL.M. in Taxation from New York University. She is a former member of the Board of Governors for the University of Kansas School of Law.

Education

- University of Kansas, B.A. Philosophy (1995), *with honors*
- University of Kansas, J.D. (1998)
- New York University School of Law, LL.M. (2009)

Awards and Recognition

- Chambers USA – Nationwide: Tax Controversy; Nationwide: Tax Fraud
- Chambers High Net Worth Guide – Nationwide: Tax – Private Client
- Best Lawyers – Litigation and Controversy – Tax and Tax Law in New York
- International Tax Review/World Tax – Tax Controversy: Highly Regarded
- Super Lawyers – Tax in New York

Awards and Recognition

- Does Due Process Require More Than Refund Jurisdiction Over Tax Promoter Penalties? (August 22, 2025)
- Do Tax Promoter Penalties Trigger the Right to a Jury Trial After *Jarkesy*? (August 4, 2025)
- No Theft Loss Deduction for a Stolen Heart (July 7, 2025)
- Advising Healthcare and Hospitality REITs through Increasing Scrutiny (February 6, 2025)
- 'Draconian' IRS Foreign Gift Penalties Serve No Practical Purpose (September 26, 2024)
- Staying On the Right Side of the Law in Tax Collection Matters (April 9, 2024)
- Reassessing the Erroneous Refund Penalty: The IRS Flexes an Obscure Authority (March 28, 2023)
- The IRS' Authority to Seize Assets in Foreign Jurisdictions to Satisfy FBAR Penalties (March 29, 2022)
- John Doe Summonses, Cryptocurrency, and the Taxpayer First Act (October 19, 2021)
- OPR's Star Chamber: Felons and the IRS's Opaque Sanctions (July 6, 2021)
- The IRS's Assessment of Penalties on Substitute Forms 3520-A (April 19, 2021)
- Focus on High Net Worth Nonfilers (September 28, 2020)
- When Money Costs Too Much: Section 8300 Filing Requirements and Penalties (July 7, 2020)
- Focus On IRS Tax Fraud Enforcement (April 27, 2020)
- The Enforcement and Impact of John Doe Summonses (March 26, 2020)
- Problems Facing Taxpayers with Foreign Information Return Penalties and Recommendations for Improving the System (Part 3 of 3) (January 8, 2020)
- Problems Facing Taxpayers with Foreign Information Return Penalties and Recommendations for Improving the System (Part 2 of 3) (January 7, 2020)
- Problems Facing Taxpayers with Foreign Information Return Penalties and Recommendations for Improving the System (Part 1 of 3) (January 6, 2020)
- Tax Controversy Corner: Can Taxpayers Rely on Informal Guidance in Attempting to Comply with the TCJA? (October 31, 2019)
- Tax Controversy Corner: The Internal Revenue Code Injunction Statutes (July 30, 2019)
- Recovering Fees From the IRS (June 1, 2019)
- Tax Controversy Corner: Challenging Penalties Under the BBA (January 1, 2019)
- Watch Out For These NOL Carryover Hazards (October 1, 2018)
- Passport Revocation and Denial for Seriously Delinquent Tax Debts: New IRS Procedures Signal More Stringent Enforcement (July 1, 2018)
- Tax Controversy Corner: Consider the Constructive Partnership Rules Before Reorganizing to Elect Out of the BBA (May 2, 2018)