



Juliet Fink

Associate

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Biography

Juliet L. Fink is a senior associate at Kostelanetz LLP. Her practice focuses on federal and state criminal and civil tax matters. Juliet represents clients at all stages of white-collar criminal defense, ranging from IRS criminal administrative investigations, grand jury investigations through federal sentencing proceedings. She has consistently achieved successful results for her clients.

Juliet represents clients facing serious audits, tax controversies, penalty issues, employment tax issues relating to worker misclassification and IRS voluntary disclosures, both domestic and offshore. She also has extensive experience litigating tax disputes before the IRS's Independent Office of Appeals and obtaining relief from the IRS Taxpayer Advocate. She has successfully negotiated for reduced penalties related to delinquent foreign information returns, including FBARs, Form 3520, Form 5471 and Form 8938. Juliet's practice also includes civil litigation regarding FBAR penalties and has achieved successful settlements with the Department of Justice's Tax Division in several such matters.

Juliet's particular and unique experience in tax-related art law matters, including valuation and appraisal issues, and donations made for tax deduction purposes. Juliet served as co-counsel in the matter of United States v. Rosales in the Southern District of New York, a high-profile criminal tax prosecution related to alleged counterfeit artwork that resulted in a probationary sentence for her client.

Juliet is also seasoned in effecting and managing legal guardianships under Article 81 of the Mental Hygiene Law; Article 81 proceedings seek the appointment of a personal needs guardian and/or a property management guardian to act on behalf of incapacitated individuals who are unable to care for their own personal or financial needs.

Juliet has been recognized by Super Lawyers for the New York Metro region in the area of tax law.

Juliet received her B.A. from McGill University in 2003 and received her J.D. in 2007 from Brooklyn Law School. From 2007 to 2009, Juliet was an associate at Wachtel & Masyr, where she practiced civil and commercial litigation and gained valuable experience related to pretrial discovery and motion practice.

Education

- McGill University, B.A. English Literature (2003)
- Brooklyn Law School, J.D. (2007)

Bar Admissions

- Connecticut
- New York State
- United States Tax Court
- 2nd Circuit Court of Appeals
- 4th Circuit Court of Appeals
- U.S.D.C. Southern District of New York
- U.S.D.C. Eastern District of New York
- U.S.D.C. Northern District of New York
- U.S.D.C. Eastern District of Michigan

Awards & Recognition

- Super Lawyers (2023)

Publications

- The Trust Fund Recovery Penalty: Who is Responsible to Pay? (May 27, 2022)
- Current Overview of the IRS's Whistleblower Program (March 23, 2020)
- United States v. Aldman: Defining the Scope of the Kovel Privilege and Work Product Doctrine (January 11, 2017)
- An Overview of the IRS's Whistleblower Program (May 1, 2015)
- Worker Misclassification: The Real Cost of the IRS's New Settlement Program (October 1, 2012)
- Misclassifying Employees vs. Independent Contractors: A New World of Forgiveness (January 1, 2012)