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Super Lawyers



Yale F. Goldberg

CERTIFIED SPECIALIST IN TAX LAW

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Tax litigation attorney and co-founding partner Yale Goldberg has a national reputation for successfully representing businesses and individuals in tax controversy and tax litigation in state and federal trial courts, Arizona Tax Court, U.S. Tax Court, U.S. Claims Court, and state and federal courts of appeals. He also assists clients in tax planning and estate planning.

Yale is a Certified Specialist in Tax Law (Arizona Board of Legal Specialization), is a fellow of the American College of Tax Counsel, and was selected as Lawyer of the Year (Tax Law, Phoenix) for 2015 by *The Best Lawyers in America*®. In addition, he is consistently ranked by his peers among Arizona's top attorneys: He has been a Super Lawyers honoree since 2007 (including a 2011 ranking among "Arizona's Top 50 Lawyers") and listed in *Best Lawyers* for more than 20 years.

His career began as a trial attorney for the Tax Division of the United States Department of Justice in Washington, DC. His Justice Department experience, combined with over thirty years in private practice resolving tax disputes, offers Yale's clients an extraordinary level of confidence for successfully resolving their tax issues related to individual and corporate audits, tax preparation, and non-resident and non-filer status. Yale frequently works with and consults with retired IRS agents and Department of Justice attorneys in obtaining successful results for his clients.

Yale is the co-author of *Employees and Independent Contractors*, a 1996 book designed to assist business owners in determining whether workers are employees or independent contractors and defending the determination before tax authorities. The book includes a wide array of topics, ranging from tax consequences of erroneous independent contractor classifications to defending against the IRS's assertion of trust fund recovery taxes. In addition, he wrote "Protesting an IRS Employee Determination" in the July 1991 issue of *The Practical Lawyer*.

PRACTICE AREAS

Tax Controversy, Civil and Criminal
Employment Tax Controversy

CERTIFICATION

Certified Specialist in Tax Law (Arizona Board of Legal Specialization)

HONORS AND AWARDS

The Best Lawyers in America (Tax Controversy, Tax Law), 1995-2017
The Best Lawyers in America: Lawyer of the Year, Tax Law, Phoenix, 2015
Super Lawyers, 2007-2017
"Top 100 Lawyers in Arizona," *AZ Business*, 2016, 2017
"AZ Business Leaders" (Law: Tax), *AZ Big Media*, 2013-2017
"Arizona's Top 50 Lawyers," Super Lawyers, 2011

PROFESSIONAL MEMBERSHIPS

American College of Tax Counsel: Fellow
American Bar Association: Section of Taxation; Past Chair, Committee on Social Security and Payroll Tax Problems, 1984-1988; Liaison to Western Region of the Internal Revenue Service, 1996-2000
State Bar of Arizona: Member and Past Chair, Tax Law Section
The District of Columbia Bar
Pennsylvania Bar Association
Maricopa County Bar Association
American Equal Justice Campaign: Leadership Committee, 2001-present
George Washington University National Law Center: Alumni Board of Directors

PUBLICATIONS

"Employees and Independent Contractors" (co-author), Little Brown and Company, 1996

"Protesting an IRS Employee Determination," The Practical Lawyer, July 1991

PRESENTATIONS

"Divorce-Related Tax Issues" (panelist), Family Law Section, State Bar of Arizona Convention, 2015

COURT ADMISSIONS

Arizona, 1978

U.S. Tax Court, 1977

U.S. Supreme Court, 1976

District of Columbia, 1972

Pennsylvania, 1972

EDUCATION

LL.M. in Taxation, George Washington University School of Law, 1976

J.D., with Honors, George Washington University School of Law, 1972

University of Exeter (United Kingdom), Comparative Law Semester, 1971

B.B.A., George Washington University, 1969

BIRTHPLACE

Philadelphia, Pennsylvania