

Ephraim Andre' Lucas

Email: ephraim@spizzirri.law / Cell: (404) 956-5247

Summary Statement

Analytical and very detailed oriented. Possess strong leadership and managerial abilities; shows strong sense of integrity, responsibility and attention to details; self-motivated, self-managed, and flexible; demonstrates exceptional interpersonal skills among colleagues and vendors; possess great communication skills.

Education

University of Houston Law Center, Houston, TX

L.L.M. in Taxation, May 2015

Southern University Law Center, Baton Rouge, LA

Juris Doctorate, May 2013

Kennesaw State University , Marietta, GA

Masters of Business Administration, December 2009

Fort Valley State University, Fort Valley, GA

Bachelors of Science in Electronic Engineering Technology, May 2007

Experience

Department of Treasury – IRS Office of Chief Counsel

September 2020 – present

Senior Attorney

- Specialize in tax litigation in the U.S. Tax Court, primarily involving tax issues impacting individuals, partnerships, S corporations, LLCs, LLP's and estate and gift.
- Provide legal advice and assistance to the IRS, Independent Office of Appeals and other Division Counsel concerning issues within their area of topical jurisdiction. Researches, analyzes facts and writes legal opinions in response to questions.
- Prepare answers to petitions, replies, motions, and other documents relevant to the case. Responsible for ascertaining the legal correctness of the position(s) determined in the statutory notice of deficiency as well as preparation for the case for trial and settlement.
- Review pleadings and files and prepare defense letters to the DOJ, Tax Division, setting out the Commissioner's position on defense of a suit involving merits of the tax.

Department of Community Health

November 2019 – September 2020

Healthcare Attorney

- Develop and oversee administrative processes designed to maintain and monitor legal compliance
- Review appeals & implement litigation strategy to increase likelihood of favorable client outcomes
- Conduct pre-hearing conferences with petitioners, judges, and witnesses to ensure thorough hearing preparation
- Serve as lead counsel in administrative appeals before the Office of State Administrative Hearings
- Prepare expert witnesses for direct testimony and cross-examination by providing insightful strategies that lead to desirable outcomes when testifying.
- Assist in developing and drafting agency contracts

Counsel on Call, Atlanta, GA

September 2018 – November 2019

Contract Attorney

January 2016 – October 2017

- Assist counsel and other members of the legal department with discovery issues for matters in litigation
- Work with e-discovery team to analyze documents utilized in litigation for relevancy purposes
- Perform due diligence for merger and acquisition projects to meet project deadline
- Draft, analyze and review legal Contracts

Ephraim Andre' Lucas
1563 Norris Lake Way Snellville, Georgia 30039
Email: ephraim.lucas@gmail.com / Cell: 229.506.2460

Lucas Tax Services, LLC, Atlanta, GA

September 2016 – September 2020

- Prepare and file individual, corporate and partnership tax returns using Drake Tax software
- Provide expert advise to clients regarding new/updated local and federal tax laws that affect their business
- Assess client's tax situations and negotiate on client's behalf with Internal Revenue Service
- Consult with clients and individual to obtain new business

Meyring Law Firm, Atlanta, GA

October 2017 – September 2018

Associate Attorney, Estate Planning

- Assist in the creation and development of estate plans by assessing client's assets and goals, drafting various estate planning documents and advising clients how wealth and property is distributed upon death
- Perform services to aid clients in estate administration. Complete all necessary inventories and tax-related forms and provide advice to executors and beneficiaries on the administration
- Consult and advise fiduciaries in probate and trust administration and work with clients in connection with contested trust and tax matters and review estate and gift tax returns.
- Represent clients in the probate court, related superior court trusts practice, mediation and settlement.

Strategic Tax Advisors, Buffalo Grove, IL

August 2015 – December 2015

Senior Tax Consultant

- Provide tax planning & wealth preservation to small and med sized businesses and their ownership group.
- Served businesses and individuals alike by staying abreast on new tax legislative changes
- Positioned taxpayers for short- and long-term tax optimization

US Tax Court, Washington, DC

June 2015 – August 2015

Legal Intern to Judge Juan F. Vasquez,

- Assisted in drafting opinions for cases tried before the U.S. Tax Court, including the opinion for *Mark E. Huber & Coleen L. Huber v. Comm'r*, T.C. Summary Opinion 2015-63
 - Substantiation of deductions on financial statements and tax returns
- Conducted meticulous research on numerous issues tried before the U.S. Tax Court to develop resolution to current issues
- Conferred with Judge Vasquez and his clerks concerning intricate tax legal matters to conclude unity of legal decision and analysis

Postlethwaite & Netterville, APAC, Baton Rouge, LA

June 2013-December 2013

Financial Analyst

- Processed legal claims against British Petroleum regarding damages relating to the gulf coast oil spill of 2010 to determine if claims fall within the legal parameters of class action suit.
- Investigated and analyzed financial statement (i.e. profit & loss statements, bank statements, balance sheets, and tax returns) to determine claimants' eligibility and merit of their claim(s)
- Utilized Excel to test for anomalies, data manipulation, and any discrepancies in claimants' financial statements to determine potential fraud

Professional Memberships

- **State Bar of Georgia**
 - *Member*

July 2014

Skills

SKILLS

- Federal Certified Mediator
- Proficient in tax and business planning, as well as preparing financial statements, balance sheets, cash flow statements, income statements, and owner's equity statements
- Efficient in Westlaw, LexisNexis (Professional Certification), Bloomberg, and Thomson Reuters,
- Organized, analytical and proficient.