John P. Barrie

Partner

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John Barrie graduated from UCLA with a BA in Political Science, from University of California – Hastings College of Law, with a JD, and New York University, with a Master of Laws in Taxation. He is admitted to practice in New York, California, District of Columbia and Missouri. After serving as an Attorney-Advisor to Judge Leo H. Irwin, United States Tax Court and engaging as a partner in an international law firm for over 25 years, he joined McLaughlin & Stern as a partner and chair of the Tax Practice Group, in 2022. His practice involves all phases of both a federal and SALT tax controversy tax practice as well as an extensive domestic and cross-border tax transactional practice.

His tax controversy practice has a very broad range, including valuation issues (valuation of art (including dealing with the IRS Art Valuation Panel) and the valuation of closely-held business entities), conservation easement deduction issues, excise tax issues, summons enforcement, offshore voluntary disclosure, representation of accounting firms before the IRS and Office of Professional Responsibility, as well as various technical Internal Revenue Code interpretation and documentation issues.

Mr. Barrie's primary areas of expertise include the following:

- Tax Litigation (with emphasis in the United States Tax Court (over 50 cases) and US District Court summons enforcement matters)
- Tax Controversy (with emphasis before the IRS Independent Office of Appeals and IRS examinations (LB&I, SBSE, TEGE)

- SALT Controversy Matters (primarily NEXUS and residency issues)
- Trusts and Estates and private client matters (working with our Trusts and Estates Department)
- Tax Transactional Matters (including M&A transactions, cross-border transactions, tax indemnification matters)
- Tax Exempt Organization Matters (section 501(c)(3) an Section 501(c)(4) organizations, trade associations, exempt status matters, UBIT issues, self-dealing issues)

Mr. Barrie has been an adjunct professor of law at Georgetown University Law Center where, among other courses, he has annually taught a M&A Tax Planning Seminar (Tax Planning for Corporate Acquisitions) and an adjunct professor of law at New York Law School where he has taught courses on Tax Litigation, S Corporations and Corporate Tax for many years.

Mr. Barrie has had leadership roles in a number of State and National Tax Organizations, including the American Bar Association Section Taxation (past-vice chair of the section, past council director (committee oversight included SALT, pro bono, estate and gift, and fiduciary tax), and past chair of various committees (including committee on government submissions, committee on IRS Liaison meetings, committee on affiliated and related corporations) as well as a speaker or moderator on various tax section programs; the American College of Tax Counsel (a Fellow and Regent (for the Second Federal Judicial Circuit); National Association of State Bar Tax Sections (board member and past chair); District of Columbia Tax Section (past chair (best section award); New York City Bar Committee on Taxation of Business Entities (past chair); member of the Southeast Regional IRS Liaison Group (meets annually in Washington DC); and member of the Forum on International Tax and Disputes (meets annually in the United Kingdom). He is regularly listed in Best Lawyers in America and Super Lawyers (Tax/Tax Controversy).

Bar Admissions:

- New York
- California
- District of Columbia
- Missouri
- United States Supreme Court
- United States Courts of Appeal for the Seventh Circuit, Eighth Circuit and Eleventh Circuit
- United States Tax Court
- United States Court of Federal Claims
- United States District Courts for the District of Columbia and Southern District of New York

Practice Areas

- Taxation
- Fiduciary Litigation