

People



## Jennifer Duval Lindy

Partner, Tax

Atlanta

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vCard

Jennifer Lindy focuses her practice on cross-border and international tax issues in disputes with the IRS during all phases of the tax controversy and litigation process for individual, partnership/pass-through, and multinational corporate taxpayers.

She has over 18 years of diverse experience in advising individuals, multinational entities, accountants, and other tax service providers with complex international tax matters, including U.S. inbound and outbound tax issues, various voluntary disclosure programs and methods, and dispute-resolution with the IRS and other tax agencies, related to cross-border transactions, U.S. withholding tax, foreign income and asset disclosure, payroll tax, and overall international tax compliance and reporting.

### Notable Work

**Tax Litigation:** Jennifer has participated in several cases before the Tax Court, including, but not limited to, the following cases:

- *Ladny v. Commissioner*, Tax Court Docket No. 16952-24
- *Estate of Lapp v. Commissioner*, Tax Court Docket No. 14509-24
- *Astroturf Construction Corporation v. Commissioner*, Tax Court Docket No. 17630-23
- *Sehorsch v. Commissioner*, Tax Court Docket No. 18612-22
- *Estate of Beckers v. Commissioner*, Tax Court Docket No. 3123-22
- *Estate of Mularoni v. Commissioner*, Tax Court Docket No. 17822-21
- *Estate of Mularoni v. Commissioner*, Tax Court Docket No. 18613-21
- *United States v. Bucari*, Case No. 1:21-CV-2199 (N.D. Ga.)
- *Thomas v. Commissioner*, Tax Court Docket No. 13479-17
- *Woods v. Commissioner*, Tax Court Docket No. 12230-15

### Areas of Experience

Tax  
International Tax  
Federal Tax Litigation and Controversy  
State and Local Tax Consulting and Controversy

### Education

LL.M. in Taxation, University of Miami School of Law, 2008  
LL.M. in International Law, Emory University School of Law, International Law, 2007  
J.D., Nova Southeastern University, Shepard Broad Law Center, 2006  
M.B.A., Nova Southeastern University, 2003  
B.B.A., University of Miami, 2001

### Admissions

#### Bars

Georgia  
Florida

#### Courts

U.S. Tax Court

### Languages

French

### Related Content

Has the IRS Found the Next Swiss Bank Program?  
April 21, 2025

Jennifer Lindy and Brittanie Browning to Speak on Atlanta ABA's Women's Perspectives in the Law Panel  
March 26, 2025

Akerman Partners Jennifer Lindy and Farid Khosravi Anticipate Partnership Clarity In First Offshore Profits

- *Hargrave v. Commissioner*, Tax Court Docket No. 24316-14
- *Bauer v. Commissioner*, Tax Court Docket No. 27968-14

Rules  
September 05, 2024

#### IRS Administrative Rulings:

- Private Letter Ruling 100923-24 (ruling regarding an Electing Small Business Trust election necessitated by inadvertent termination of S corporation status)
- Private Letter Ruling 100924-24 (ruling regarding an Electing Small Business Trust election necessitated by inadvertent termination of S corporation status)
- Private Letter Ruling 100925-24 (ruling regarding an Electing Small Business Trust election necessitated by inadvertent termination of S corporation status)
- IRS Private Letter Ruling 107742-23: Ruling regarding reclassification of domestic entity from C corporation to Subchapter S corporation)
- IRS Private Letter Ruling 117191-20: Ruling regarding late entity-classification election on Form 8832 and late subchapter S corporation election on Form 2553)
- IRS Private Letter Ruling 119920-19: Ruling regarding reclassification of domestic entity from subchapter S corporation to partnership
- IRS Private Letter Ruling 107272-17: Ruling regarding late Section 754 election and tiered-partnership structure
- IRS Private Letter Ruling 107273-17: Ruling regarding late Section 754 election and tiered-partnership structure
- IRS Private Letter Ruling 101616-17: Ruling regarding expatriation issues under Section 877A and the Offshore Voluntary Disclosure Program

**Other Administrative Remedies with IRS:** In situations where obtaining a private letter ruling from the IRS National Office is unnecessary or unavailable, Jennifer has achieved tax results for clients through other administrative procedures, including the following:

- Request pursuant to/under I.R.M. for late request for issuance of withholding certificates and relief from tax withholding with respect to U.S. real property interest distributions
- Request pursuant to Rev. Proc. 2008-27 for relief from tax withholding obligation on the disposition of a U.S. real property interest under Treas. Reg. §1.445-2(d)(2)
- Request to file late Forms 1040-NR (enclosing Forms 8833) on a penalty-free basis, claiming all deductions and credits, pursuant to special waiver procedures under Treas. Reg. § 1.874-1(b)(2)
- Request to file late Forms 1120-F (enclosing Form 5472, Forms 8833, and other international information returns) on a penalty-free basis, claiming all deductions and credits, pursuant to special waiver procedures under Reg. §1.882-4(a)(3)(ii)
- Request to make a foreign earned income exclusion election under Section 911 pursuant to Treas. Reg. § 1.911-7
- Request to nullify previous election under Section 6013(g) to have non-resident alien spouse treated as U.S. person
- Request for relief to file a late Gain Recognition Agreement under Section 367 and Treas. Reg. § 1.367(a)-8(p) in connection with a foreign-to-foreign reorganization

- Request for elimination of expatriation/exit tax under Section 877A pursuant to the Relief Procedures for Certain Former Citizens
- Request to make late election under Section 871 pursuant to Treas. Reg. §1.871-10(d)(1)(ii) to treat U.S. real property income as effectively connected with a U.S. trade or business
- Request to file late Forms 940, 941, W-2, and W-3 to resolve outstanding employment tax matters
- Request for closing agreement on individual and entity payroll tax matters under the Voluntary Closing Agreement Process for Employment Tax (VCAP-ET)
- Request for penalty waivers related to tax returns and various international information returns pursuant to Notice 2022-36 and others

## Published Work and Lectures

- *Bloomberg Law*, Co-Author, “Has the IRS Found the Next Swiss Bank Program?” April 21, 2025
- *Bloomberg Tax*, Co-Author, “Supreme Court Ruling Leaves Door Cracked for Future Wealth Tax,” June 26, 2024
- 2023 IRS Nationwide Tax Forum, Speaker, “Tax Issues Applicable to Recent Immigrants” and “Challenging Information Returns”, July 2023
- 2022 ATA Annual Tax Conference, Speaker, “Tax Controversy from the Trenches,” December 2022
- 57th Annual Southern Federal Tax Institute, Speaker, “Tax Controversy from the Trenches,” October 2022
- Tennessee Federal Tax Conference, Speaker, “Active IRS International Enforcement Campaigns and U.S. Tax Reporting of Foreign Assets and Penalties for Noncompliance,” November 2021
- Tennessee Federal Tax Conference, Speaker, “Current U.S. International Tax Updates and Active IRS International Enforcement Campaigns,” November 2021
- Russell Bedford International, International Tax Conference, Speaker, “Current IRS International Enforcement Campaigns and Remedies to Correct U.S. Tax Reporting,” June 2021
- International Tax Compliance, Enforcement and Disputes: “The Most Pressing Issues in 2017 and Beyond,” International Wealth Planning, September 2017
- Tax Executives Institute 2014 International Tax Course, Speaker, “Documentation and Information Reporting from Foreign Affiliates: Forms 5471, 5472, 8858, and 8886,” August 2014
- Ernst & Young’s Jacksonville Tax Breakfast Series, Speaker, “US Reporting and Withholding on Payments to Non-U.S. Persons: Section 1441, FATCA and FBAR,” May 2014

## Affiliations

- *Law360*, Tax Authority International Editorial Board, 2025
- State Bar of Georgia, Tax Section, Member
- State Bar of Florida, Tax Section, Member
- American Bar Association, Law Practice Division and Tax Section, Member
- DW/EN, Member
- Atlanta International Tax Study Group, President
- Atlanta Women in Tax, Founding Member