

**M. Kristan Rizzolo**

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**Practice Areas**

Tax  
 Tax Controversy and Litigation

**Industries**

Insurance Industry

**Bar Admissions**

- District of Columbia
- Virginia

**Court Admissions**

- U.S. Supreme Court
- U.S. Court of Federal Claims
- U.S. Tax Court
- U.S. Court of Appeals, 4th Circuit
- U.S. Court of Appeals, 9th Circuit

**M. Kristan Rizzolo****Partner**

Kristan Rizzolo's practice involves a wide variety of federal tax matters related to insurance companies. Ms. Rizzolo has experience in both domestic and international tax planning. She offers advice in connection with insurance company mergers and acquisitions, including cross border transactions, and offshore insurance arrangements. In her tax planning practice, Ms. Rizzolo has counseled clients on the tax aspects of establishing and operating captive insurance companies. She also has provided analysis regarding differences between financial products and insurance for tax purposes.

Ms. Rizzolo has advised clients in connection with IRS audits and appeals, representing her clients before the IRS. She has represented insurance companies in tax litigation in various forums. Ms. Rizzolo has also represented insurance companies in legislative matters.

Prior to joining the firm, Ms. Rizzolo was attorney-adviser to the Hon. Charles E. Clapp II of the U.S. Tax Court.

**Selected Activities**

- Member, American Bar Association, Section of Taxation, Insurance Companies Committee
- Member, Bar Association of the District of Columbia
- Member, Virginia Bar Association

**Publications**

- Co-Author – "Captives: Creeping State Tax Reach," Captive Insurance Company Reports, October 2010
- Co-Author – "Update: FET Applies on a Cascading Basis," Captive Insurance Company Reports, March 2010
- Co-Author – "IRS Guidance: FET Applies on a Cascading Basis," Captive Insurance Company Reports, May 2008
- Co-Author – "Scrutinizing TAM on Partnerships and the True Insured," Captive Insurance Company Reports, August 2008

**Education**

- Georgetown University Law Center, 1992, LL.M., distinction
- George Washington University Law School, 1991, J.D., Honors
- George Washington University, 1988, B.A., magna cum laude