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Trisha Farrow

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Trisha Farrow is a former Internal Revenue Service tax litigation attorney with experience in cases involving captive insurance, research and development credits, tax promoter penalties, the application of the Tax Code to medical marijuana businesses, and fraud.

During her eight years at the IRS, she provided advice to revenue officers and agents on tax and collection issues that included summons enforcement, lien priority, and whip-saw positions.

She earned her law degree at the Sandra Day O'Connor College of Law at Arizona State University and her bachelor's degree at Columbia College in Columbia, Missouri, where she played collegiate softball.

PRACTICE AREAS

Tax Controversy

Employment and Payroll Tax

Criminal Tax Defense

GOVERNMENT SERVICE

Attorney, Office of Chief Counsel, U.S. Department of the Treasury, 2015-2023; 2021 Lucite Award, *Davison v. Commissioner*, T.C. Memo. 2020-58

REPRESENTATIVE CASES

Lemay v. Commissioner, T.C. Memo. 2020-59

Davison v. Commissioner, T.C. Memo. 2020-58

Castaneda v. Commissioner, T.C. Memo. 2018-173

Potts v. Commissioner, T.C. Memo. 2017-228

PROFESSIONAL MEMBERSHIPS

State Bar of Arizona

BAR AND COURT ADMISSIONS

Arizona, 2015

U.S. Tax Court, 2015

U.S. District Court, District of Arizona, 2023

CLERKSHIPS AND INTERNSHIPS

Legal Extern, Hon. James A. Teilborg, U.S. District Court, District of Arizona, 2014

Legal Extern, Hon. Bridget Bade, U.S. District Court, District of Arizona, 2014

Summer Intern, U.S. Department of the Treasury, IRS Office of Chief Counsel, 2014

PUBLISHED WRITING

"The Not So Simple Estate Plan of *Breaking Bad*'s Walter White," 46 ARIZ. ST. L.J. 955 (2014)

EDUCATION

J.D., magna cum laude, Sandra Day O'Connor College of Law, Arizona State University, 2015: Law Journal Note & Comment Editor; Judge Mary M. Schroder Federal Practice Award; Order of the Coif; CALI Award (Contracts; Estate & Gift Tax; Writing for Law Practice, Tax Policy, and Civil Right Legislation)

B.A., magna cum laude, Political Science and Government, Columbia (Missouri) College