

# Frazer Ryan Goldberg & Arnold LLP

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## Brandon A. Keim, J.D., LL.M., CPA

CERTIFIED TAX LAW SPECIALIST

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A Certified Tax Law Specialist, *Best Lawyers*<sup>®</sup> honoree, CPA, and senior partner in the firm, Brandon Keim combines litigation experience and a strong understanding of accounting and business concepts in tax matters to represent clients in defense of taxing authorities and provide strategic tax advice before a dispute arises.

Brandon joined Frazer Ryan after serving as a senior trial attorney with the Internal Revenue Service. At the IRS, he received the Chief Counsel National Award for Superior Achievement in Outstanding Litigation, and he was frequently recognized for his service as a trial attorney.

In 2015, Brandon successfully litigated the first Section 831(b) captive insurance case before the U.S. Tax Court; he litigated a second captive insurance case in 2016. For over four years, he oversaw and advised IRS attorneys and revenue agents auditing captive insurance transactions nationwide. Brandon also acted as an advisor to IRS attorneys on partnership and estate and gift tax matters and was an instructor at a national course designed to train new IRS trial attorneys on all aspects of practice.

Since his service as a senior trial attorney at the IRS, Brandon has fought hard to defend, and obtain successful results for, his clients, including:

- obtaining the first full IRS concession of a Section 831(b) captive case in Tax Court, after the IRS attorneys disclosed testifying experts and engaged in extensive discovery;
- obtaining full IRS concession of a \$3.5 million civil fraud case involving unreported foreign bank accounts, where the client was forced to admit that returns were false;
- winning court determination that, in a quiet title action filed against the IRS, there was not a fraudulent transfer of property;
- discontinuance of an IRS criminal investigation, after referral to the Department of Justice for prosecution, involving allegations of tax evasion related to employment taxes;
- saving clients more than \$40.3 million in federal income taxes through negotiated offers in compromise;
- obtaining IRS concession of a civil fraud case involving unreported business income that resulted in the client receiving a refund of a portion of the original tax paid;
- discontinuance of an IRS criminal investigation involving allegations of tax evasion and false statements in the offer-in-compromise process;
- winning dismissal of the IRS's attempted disallowance of a \$1.5 million charitable contribution, where the IRS failed to follow the proper partnership procedures;
- discontinuance of an IRS criminal investigation involving allegations of tax evasion and failure to report foreign bank accounts;
- obtaining "no-change" results for clients in IRS "wealth squad" (Global High Wealth Industry Group) audits;
- securing full IRS concession of a business valuation adjustment in an estate tax case; and
- winning court determination that the IRS acted arbitrarily and capriciously when it calculated foreign bank account reporting (FBAR) penalties.

Brandon's clients benefit from his knowledge and experience in a broad scope of tax controversies. His services include:

- defending clients in civil audits by the IRS and local and state taxing authorities involving all types of tax, including income tax, employment tax, transaction privilege tax, excise tax, unemployment tax, and civil penalties;
- providing strategic prefilings tax advice to help clients avoid costly disputes with taxing authorities while ensuring clients pay no more tax than is legally due;

- representing clients in offensive litigation against the IRS and the United States involving wrongful collection actions, including seizures and liens, and suits to obtain refunds where the IRS has denied or ignored such requests;
- resolving unpaid taxes through collection alternatives, including offers in compromise;
- representing clients in litigation involving Section 831(b) captive insurance; Section 280E cannabis issues; complex corporate, partnership, collection, and estate and gift tax matters; employment tax; property tax; international tax matters, including FBAR penalties; abusive transactions; fraud; and worker classification;
- defending clients in IRS and Department of Labor audits involving ESOPs and allegations of prohibited transactions under the Tax Code and ERISA;
- addressing offshore assets and foreign reporting requirements, including the IRS's voluntary disclosure programs; and
- representing clients under criminal investigation, including allegations of tax evasion, failure to disclose foreign assets, and failure to pay employment and income taxes.

#### **PRACTICE AREAS**

Tax Litigation, Civil

Tax Litigation, Criminal

State and Local Tax

Employment Tax

Property Tax

Administrative Law

#### **CERTIFICATION**

Certified Tax Law Specialist, Arizona Board of Legal Specialization

#### **HONORS & AWARDS**

*The Best Lawyers in America®: Tax Law, 2024*

Internal Revenue Service Chief Counsel National Award for Superior Achievement in Outstanding Litigation

"Top Lawyer" (Tax Law), *Phoenix Magazine*, 2023

"Az Business Leaders" (Tax Law), *AZ Big Media*, 2023, 2024

"Top 100 Lawyers in Arizona for 2023" (Tax Law), *AZ Business Magazine*

#### **PROFESSIONAL LICENSES**

Certified Public Accountant, State of Arizona

#### **GOVERNMENT SERVICE**

Senior Attorney, IRS Office of Chief Counsel, U.S. Department of the Treasury, 2011-2017

#### **PROFESSIONAL MEMBERSHIPS**

American Bar Association: Section of Taxation

State Bar of Arizona: Tax Law Advisory Commission, 2019-2022; Tax Law Section, Executive Council Member; Tax Law Section, Planning Committee for 2023 State Bar Convention; U.S. Tax Court Liaison, 2012-2016

Arizona Society of Certified Public Accountants: Co-Chair and Advisory Board Member, Phoenix Tax Workshop

Community Legal Services, Inc.: Volunteer Lawyers Program, Low Income Taxpayer Clinic

#### **CLERKSHIPS AND INTERNSHIPS**

Law Clerk, Property Tax and Unclaimed Property, Republic Services, Inc., 2009-2011

Legal Intern, United States Attorney's Office (Civil Division), Division of Arizona, 2010  
Summer Intern, Department of the Treasury, IRS Office of Chief Counsel, 2010  
Judicial Intern, Hon. Mary H. Murguia, U.S. District Court, District of Arizona, 2009  
Intern, Arizona Justice Project, 2009

#### COURT ADMISSIONS

Arizona  
U.S. Tax Court  
U.S. District Court, District of Arizona  
U.S. Court of Appeals, Ninth Circuit

#### PUBLISHED ARTICLE

*Schedule UTP: An Attempt to Side-Step the Work-Product Doctrine*, 44 Ariz. St. L.J. 343 (2012)

#### SELF-PUBLISHED ARTICLE

"New Year, New Alimony Tax Rules," January 2018

#### PRESENTATIONS

"Recent Significant Tax Court Cases" and "What Is Insurance," Risk Transfer & Taxation, F&I Reinsurance and Products Conference, November 2022  
"BBA Audits, and Tax Litigation Updates: Seaview Trading, CIC Services," Phoenix Tax Workshop, Arizona Society of Certified Public Accountants, October 2022  
"The Battle in the Courts: Where Do We Go Next?" North Carolina Captive Insurance Association, NCCIA Annual Conference, May 2022  
"IRS Update: Budget, Estate and Gift Tax Enforcement, Collection," Scottsdale Estate Planners, December 2021, and Valley Estate Planners, October 2021  
"Cryptocurrency and Foreign Asset Reporting Obligations," Arizona Society of Enrolled Agents, SouthWest Fest, June 2021  
"Tax Provisions of the Infrastructure Investment and Jobs Act," Phoenix Tax Workshop, Arizona Society of Certified Public Accountants, September 2021  
"Recent Significant Tax Court Cases" and "What Is Insurance," Risk Transfer & Taxation, F&I Reinsurance and Products Conference, November 2021  
"Taxing Cannabis Businesses," Arizona Federal Tax Institute Conference, November, 2020  
"Tax Court Uploads Worthless Security Deduction in MCM Investment Management," Phoenix Tax Workshop, Arizona Society of Certified Public Accountants, September 2020  
"Recent Significant Tax Court Cases," Risk Transfer & Taxation, F&I Reinsurance and Products Conference, October 2020  
"Recent Significant Tax Court Cases," Risk Transfer & Taxation, F&I Reinsurance and Products Conference, October 2019  
"Avoiding New Landmines in Foreign Asset Reporting and Other Tax Controversy Updates," Southern Arizona Chapter of Enrolled Agents, September 2019  
"Captive Insurance 101," State Bar of Arizona Annual Convention, June 2019  
"Tax Court and Criminal Tax Issues," Arizona Society of Enrolled Agents, SouthWest Fest 2019, June 2019  
"Is It a Duck or a Goose? Arizona Independent Contractor and Employee Classifications," Phoenix Tax Workshop, Arizona Society of Certified Public Accountants, May 2019  
"Risk Pooling: The Debate of How to Do It Right," Captive Insurance Companies Association, 2019 International Conference, March 2019  
"Taxing Issues for Divorcing Parents," Arizona Family Law Institute, January 2019  
"Navigating Basis in S Corporations, and IRS Passport Certifications," Northern Arizona Chapter of Enrolled Agents, November 2018

"Helping Your Client Survive an IRS Audit," Southern Arizona Chapter of Enrolled Agents, October 2018  
"Small Tax Court Cases and Tax Court Exam," Phoenix Tax Workshop, Arizona Society of Certified Public Accountants, September 2018

"Self-Employment Taxes Applied to Partners (including LLCs)," Southern Arizona Chapter of Enrolled Agents, May 2018

"Avrahami and the Legal Landscape of Captives," Captive Insurance Companies Association, 2018 International Conference, March 13, 2018

"Developments in International Tax Enforcement, Civil and Criminal Tax Penalties," American Bar Association, Section of Taxation, 2018 Midyear Meeting, February 10, 2018

"Insights Working and Litigating at the IRS," Arizona Captive Insurance Association, January 17, 2018

"Litigating in Tax Court," Northern Arizona Chapter of Enrolled Agents, December 12, 2017

#### EDUCATION

LL.M., Taxation, With Distinction, Georgetown University Law Center, 2018: Dean's List

J.D., magna cum laude, Sandra Day O'Connor College of Law, Arizona State University, 2011: Order of the Coif; Arizona State Law Journal

B.B.A., cum laude, Accountancy, Boise State University, 2006

#### REPRESENTATIVE CASES

*TBS Properties LLC v. United States*, No. 2:20-CV-00195 (D. Ariz. Mar. 15, 2022); *40th Street Properties LLC v. United States*, No. 2:20-CV-00197 (D. Ariz. Mar. 15, 2022) (defeating IRS's fraudulent transfer claim )

*Puglisi v. Commissioner*, Dkt Nos. 4796-20, 4799-20, 4826-20, 13487-20, 13488-20, 13489-20 (U.S. Tax Court Nov. 5, 2021) (first full IRS concession of a Section 831(b) captive case )

*Estate of Howard V. Moore, Deceased, Virgil L. Moore, Executor and Trustee v. Commissioner*, Dkt. Nos. 21209-09, 22082-09, T.C. Memo. 2020-40 (U.S. Tax Court) (estate and gift tax case involving family limited partnership)

*Castaneda v. Commissioner*, T.C. Memo. 2018-173 (U.S. Tax Court) (fraud)

State of Arizona, Appeals Board No. T-1560262-001-B, Ariz. Dep't of Economic Security Appeals Board 2018 (successful appeal of DES's attempt to reclassify client's independent contractors as employees)

*Scott and Debra Householder v. Commissioner*, T.C. Memo. 2018-136 (U.S. Tax Court) (horse business vs. hobby)

*Wilson, et al. v. Commissioner*, Dkt. Nos. 26547-13, 26548-13, 15011-14, 16759-14, pending decision. (U.S. Tax Court) (section 831(b) captive insurance case)

*Benyamin Avrahami and Orna Avrahami & Feedback Insurance Company, Ltd. v. Commissioner*, 149 T.C. No. 7 (2017) (U.S. Tax Court) (first litigated section 831(b) captive insurance case)

*Jeremy Ray Summers v. Commissioner*, T.C. Memo. 2017-125 (U.S. Tax Court)

*Chester George Durda v. Commissioner*, T.C. Memo. 2017-89 (U.S. Tax Court)

*Howard E. May and Estate of Judith A. May, Deceased, Marcia M. May, Personal Representative v. Commissioner*, T.C. Memo. 2016-43 (U.S. Tax Court)

*Leonard L. Best and Evelyn R. Best v. Commissioner*, T.C. Memo. 2016-32 (U.S. Tax Court)

*Jose Espaillat & Mirian Lizardo v. Commissioner*, T.C. Memo. 2015-202 (U.S. Tax Court)

*Howard E. May and Estate of Judith A. May, Deceased, Marcia M. May, Personal Representative v. Commissioner*, T.C. Memo. 2014-194 (U.S. Tax Court)

*Leonard L. Best and Evelyn R. Best v. Commissioner*, T.C. Memo. 2014-72 (U.S. Tax Court)

*John Charles Geyer & Christin Teresa Wildfeuer v. Commissioner*, T.C. Summary Opinion 2013-90 (U.S. Tax Court)