



Caroline D. Lafourcade

Member

*Board Certified Tax Law Specialist Certified by
the Louisiana Board of Legal Specialization*

201 St. Charles Avenue, 40th Floor
New Orleans, LA 70170
Phone: 504.585.7641
clafourcade@gamb.com

Overview

Caroline Lafourcade is a Board Certified Tax Law Specialist – as certified by the Louisiana Board of Legal Specialization – and has over twenty-three years' experience advising individuals and businesses regarding federal taxation and Louisiana state and local taxes. She has significant experience in the resolution of federal tax controversies at all stages of examination, administrative appeals and litigation with the Internal Revenue Service. Caroline represents clients in state and local tax audits, in administrative appeals, in state and local tax litigation before the Louisiana Board of Tax Appeals and in state courts regarding income tax, sales and use tax, severance tax and ad valorem property tax. In addition to assisting clients with business formation and planning, Caroline helps clients devise estate plans to protect and preserve their assets and counsels clients in the administration of complex estates and successions.

Practices

- Business Transactions and Entity Formation and Governance
- Commercial Financing and Secured Transactions
- Commercial Litigation
- Corporate and Securities Litigation
- Mergers, Acquisitions and Divestitures
- Real Estate and Commercial Leasing
- Tax – Business and Individuals

Industries

- Construction
- Energy and Natural Resources
- Industrial, Chemical and Manufacturing
- Real Estate

- Tax – Federal
- Tax – State and Local
- Trusts and Estates

Admissions

- Louisiana
- U.S. Court of Appeals, 5th Circuit
- U.S. District Court, Eastern District of LA
- U.S. District Court, Middle District of LA
- U.S. Tax Court

Education

- Loyola University New Orleans College of Law, J.D. 1995
- Loyola University New Orleans, B.A. *cum laude* 1992

Experience

- Obtained abatements of substantial penalties and refunds of tax overpayments from the Internal Revenue Service and Louisiana State and local taxing authorities
- Secured releases of tax liens, tax levies, garnishments, and negotiated numerous offers-in-compromise, and payment plans for clients
- Successfully defended clients from assertion of personal liability for trust fund taxes
- Advised clients regarding disclosure of offshore accounts
- Obtained innocent spouse relief for clients
- Formed charitable organizations and other tax-exempt organizations, and rendered advices on maintaining tax-exempt status
- Represented and advised clients with respect to sales of businesses and assets

Affiliations

- American Bar Association, Section of Taxation
- Louisiana State Bar Association, Tax Section, Chair, (2014-2015); Vice-Chair (2013 -2014); Secretary/ Treasurer (2011 -2013); Program Chair (2010 -2011)
- New Orleans Bar Association, Tax Law Committee
- Institute for Professionals in Taxation, Member
- Women's Energy Network, Member

Recognition

- 2019, 2020 The Best Lawyers in America, Tax
- AV Rating, Martindale-Hubbell

Publications

- *Constitutional Issues in Local Taxation*, Presenter, American Bar Association Tax Section 2019 Fall Meeting, October 4, 2019
- *Third Circuit Rules Favorably for Oil Producers*, Drill Deeper Blog, April 18, 2019
- *Louisiana Supreme Court Creates Refund Opportunity for Taxes Paid to Other States*, Drill Deeper Blog, December 17, 2018
- *ALERT- Severance Tax Audit Update*, Drill Deeper Blog, April 26, 2018
- *Louisiana Severance Tax Litigation Update*, Presenter, Council of Petroleum Accountants Society-New Orleans, February 21, 2018
- *Corporate Issues: Corporations, Partnerships and Limited Liability Companies*, Presenter, Gordon Arata Montgomery Barnett Annual Duck Lunch, October 2017
- *State and Local Tax Issues for Oil and Gas Companies: Audit Procedures; Oil Severance Tax*, Presenter, Gordon Arata Montgomery Barnett Annual Duck Lunch & Seminar, October 2017