



## Jonathan R. Black

ASSOCIATE

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COMPLEX LITIGATION | TAX DISPUTES & TAX LITIGATION

Jonathan R. Black joined Caplin & Drysdale in 2019 as an Associate in the Tax Disputes & Tax Litigation and Complex Litigation practice groups. Prior to private practice, Mr. Black served for over five years as an attorney with the Office of Chief Counsel for the Internal Revenue Service, where he defended the IRS in Tax Court, drafted regulations and other published guidance, and advised the IRS and the Department of Justice on a myriad of legal issues. He also provided IRS attorneys training on administrative law and legal ethics. In addition to his near decade of experience in tax law and litigation, Mr. Black has prior careers in property development, procurement, and analytics.

### Services

Mr. Black advises individuals and businesses on a wide range of matters relating to compliance with their U.S. tax obligations, including:

- audit assistance, IRS Independent Office of Appeals (“Appeals”) negotiation, and litigation;
- information reporting obligations;
- FBAR compliance;
- penalties and reasonable cause; and
- streamlined filing procedures and voluntary disclosure.

### Highlights

Mr. Black has negotiated full IRS concessions and abatements on matters including millions of dollars in penalties for failure to file foreign information reports (including Form 3520, *Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts*, and Form 3520, *Annual Information Return of Foreign Trust With a U.S. Owner*) and various asserted income tax deficiencies.

## Admissions & Education

### ADMISSIONS

District of Columbia

New York

U.S. Tax Court

### EDUCATION

J.D., Cornell Law School, 2014

P.B.C., Minzu University, 2008

B.A., University of Oregon, 2005

### LANGUAGES

Mr. Black is fluent in Chinese and has fundamental knowledge of Japanese.

## Government Service

Attorney, Office of Chief Counsel, Internal Revenue Service, 2014-2019

Judicial Intern, Honorable Margaret M. Cangilos-Ruiz, U.S. Bankruptcy Court (N.D.N.Y.), 2013

## Newsroom & Publications

### NEWS

Bloomberg Tax Quotes Benjamin Eisenstat and Jonathan Black on Tax Court Ruling Potentially Increases Penalty Challenges

*Bloomberg Tax*, 04.27.2023

Victor Jaramillo and Jonathan Black Comment on *Flora* Rule in Bloomberg Tax

*Bloomberg Tax*, 05.10.2022

Caplin & Drysdale Welcomes Jonathan Black, George O'Connor, and Sarah Racicot

09.25.2019

### SPEAKING ENGAGEMENTS

Charles Ruchelman and Jonathan Black Discuss Captive Insurance Disclosure Regulations at DCIA Fall Forum  
Wilmington, DE, 10.18.2023

Jonathan Black Analyzes Ethical and Penalty Issues at NYU Tax Controversy Forum

3:00 PM to 4:00 PM

06.24.2021

Jonathan Black Moderates Panel on Ethics  
05.30.2019

Jonathan Black Speaks at ABA May Meeting  
05.11.2019

## **PUBLICATIONS & ALERTS**

Tax Court Rules that IRS Lacks Statutory Authority to Assess Penalties for Failure to File Form 5471  
Tax Alert | 04.06.2023

IRS Announces It Will Start Following the Law (With Respect to Identifying Some Listed Transactions)  
*Procedurally Taxing* , 12.09.2022

IRS to Issue Proposed Regulations Identifying Syndicated Conservation Easements as Listed Transactions  
Tax Alert | 12.07.2022

Taxpayer Defeats IRS Penalty in Tax Court for Conservation Easement Transaction  
Tax Alert | 12.21.2021

Damage Mitigation: The IRS Helps Alleviate Effect of COVID-19 on U.S. and Foreign Residency  
Tax Alert | 04.22.2020

Partnership Filing Relief  
Tax Alert | 04.13.2020

Captive Soft Letter  
Tax Alert | 03.31.2020