

→ Aaron M. Esman

Associate
30 Rockefeller Plaza
New York, NY 10112

T: +1.212.896.0697
F: +1.917.438.6221
aesman@sheppardmullin.com

Aaron Esman is an associate in the Tax Practice Group in the firm's New York office.

Areas of Practice

Aaron focuses his practice on the tax aspects of corporate restructurings, mergers and acquisitions, real estate transactions, and entity formations and liquidations. Aaron also has experience representing taxpayers in tax controversy and litigation matters before the Internal Revenue Service and state taxing authorities.

Aaron was an extern at the Internal Revenue Service's Office of Chief Counsel, where he argued on behalf of the IRS in Tax Court. His corporate experience includes a clerkship with Porsche Cars North America, Inc. and he was also a Summer Associate and extern at the American Cancer Society, Inc.

During law school, Mr. Esman was named to the Order of Barristers, a national honor society promoting excellence in oral advocacy and brief writing. In addition to being Executive Managing Editor of the *Emory Corporate Governance and Accountability Review*, he was also on the Executive Board of the Emory Moot Court Society, as well as Vice President of the Tax Society.

Honors

Super Lawyers, New York Rising Star, 2018-Present

Articles

- "EXPERT ANALYSIS: Planning For Partnership Representatives In The New Year," *Law360*, January 4, 2019
- "BLOG: IRS Publishes Draft Instructions for Form 8979, Partnership Representative Revocation, Designation, and Resignation Form," *PartnershipRepresentative.com*, December 5, 2018
- "INSIGHT: People, Places, and Things: Final Regulations on the Eligibility, Designation, Revocation, and Authority of Partnership Representatives," *Bloomberg Tax: Daily Tax Report*, September 11, 2018
- "The New Partnership Audit Regime: What We Know, What We Do Not and What Is Next," Tax Management Memorandum, *Bloomberg BNA*, January 23, 2017

Speaking Engagements

- Panelist, Ethical Issues in Federal Tax Practice – The Government Perspective., ABA Section of Taxation, Virtual 2021 Fall Tax Meeting, September 24, 2021

- Moderator, Ethical Issues in Federal Tax Practice – The Government Perspective., ABA Section of Taxation, Virtual 2021 May Tax Meeting, May 14, 2021
- Moderator, Ethical Issues in Federal Tax Practice – The Government Perspective., ABA Section of Taxation, Virtual 2021 Midyear Tax Meeting, January 29, 2021
- Moderator, Ethical Issues in Federal Tax Practice – The Government Perspective., ABA Section of Taxation, Virtual 2020 Fall Tax Meeting, October 2, 2020
- Panelist, Ethical Issues in Federal Tax Practice – The Government Perspective, ABA Section of Taxation, Virtual 2020 May Tax Meeting, July 30, 2020
- Moderator, Ethical Issues in Federal Tax Practice – The Government Perspective, ABA Section of Taxation, 2020 ABA Midyear Meeting, January 31, 2020
- Moderator, Ethical Issues in Federal Tax Practice – The Government Perspective, 2019 ABA Section of Taxation May Meeting, May 10, 2019
- Moderator, Ethical Issues Regarding the Partnership Representative, American Bar Association, 2018 Fall Tax Meeting, October 5, 2018

Events

Virtual 2021 Fall Tax Meeting
Ethical Issues in Federal Tax Practice – The Government Perspective
Virtual, 09.24.2021

Practices

Tax

Education

LL.M., New York University School of Law, 2016
J.D., Emory University School of Law, 2015
B.B.A. and B.S.C., University of Miami, 2011

Admissions

New York
New Jersey
District of Columbia
U.S. Tax Court