



## Dashiell C. Shapiro

### PARTNER

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### AREAS OF EXPERTISE

Taxation

## Overview

Mr. Shapiro advises individuals and business entities on a broad range of federal, state, and international tax planning and tax controversy matters. A native of the San Francisco area, he received his undergraduate degree and law degree from the University of Chicago. At the law school, he served as Comment Editor for the University of Chicago Legal Forum.

Mr. Shapiro has successfully represented individuals and companies at all stages of tax controversy, from sensitive audit inquiries to administrative protests and appeals. He has significant experience litigating matters before California's Board of Equalization and Office of Tax Appeals, the United States Tax Court, and in federal district courts in both civil and criminal tax matters. He has obtained favorable outcomes for taxpayers in a variety of settings, including no-change audit determinations, transitional relief acceptance within the Offshore Voluntary Disclosure Program (OVDP), and 100% concessions of tax and penalties in IRS audit examinations and appeals. In 2014, he appeared before the California State Board of Equalization and obtained the Board's full reversal of a \$10 million constructive receipt determination made by the Franchise Tax Board. He appeared again before the Board of Equalization in 2017 and obtained a decision overturning California's policy of imposing sales and use tax on destination management companies, and the full reversal of taxes, penalties, and interest.

Prior to moving into private practice, Mr. Shapiro spent a total of seven years at the U.S. Department of Justice Tax Division litigating tax controversies in federal courts across the country. At the Department of Justice, he gained broad experience in all aspects of tax controversy practice in federal district and bankruptcy courts, including trial work and evidentiary hearings, depositions and written discovery, pleadings, motions practice, appeals, and settlements. He regularly handled a docket of 60 to 70 cases, and worked on a variety of matters including tax shelters, statutes of limitation, employment tax disputes, tax liens and collection cases, international tax disputes, summons enforcement in criminal matters, interpretation and defense of Treasury Regulations, and many others. For his achievements, the Department of Justice awarded Dashiell with a Special Commendation Award and an Outstanding Trial Attorney Award.

Mr. Shapiro regularly publishes articles on tax litigation, the tax treatment of cryptocurrency transactions, and the taxation of financial products and investments.

## Publications/Speaking

### SPEAKING ENGAGEMENTS/MEDIA

October 10, 2019 – [“Shartsis Friese Tax Counsel Dashiell Shapiro Says IRS Playing Catch-Up on Crypto”](#)

Bloomberg TV

June 25, 2019 – **Bitcoin Taxation – On and Off Chain** (Interactive/Peer-to-Peer Stage)

Bitcoin 2019 Conference, San Francisco, CA

April 12, 2019 – [Blockchain, Crypto, & the Law: Decoded and in Practice](#)

Wake Forest University, Charlotte, NC.

March 6, 2019 – [Cryptocurrency and Taxes – Learn What the IRS says for 2018-19](#)

Blockmatics / New York, NY.

### PUBLICATIONS

[Can the Government Regulate DeFi?](#), medium.com (April 10, 2022)

[The Halving in 2141: Imagining Bitcoin Monetary Policy in the Future](#), medium.com (May 11, 2020)

[Ignoring IRS crypto guidance is legal. But is it smart?](#), medium.com (February 14, 2020)

[Crypto-to-Crypto Exchanges — Continued Confusion](#), medium.com (January 30, 2020)

"In Make-or-Break Tax Audits, Five Reasons You Really Should Hire Counsel"

Los Angeles Daily Journal (November 11, 2019), Simultaneously published in San Francisco Daily Journal (November 11, 2019).

"In Business Divorce Litigation, Don't Forget to Think About Taxes."

Los Angeles Daily Journal (October 29, 2019), Simultaneously published in San Francisco Daily Journal (October 29, 2019).

"IRS warning cryptocurrency users about taxes, but guidance still elusive" Los Angeles Daily Journal (August 29, 2019), Simultaneously published in San Francisco Daily Journal (August 29, 2019).

["Reading Between the Lines of the IRS Cryptocurrency Warning Letters"](#) Medium (August 6, 2019).

["Information Reporting by Cryptocurrency Exchanges,"](#) Vol. 36, No. 03, , Taxation of Investments (Spring 2019), pp. 67-77.

["Can the IRS Take Inconsistent Positions on the Same Transaction?"](#) 162 Tax Notes 899 (February 25, 2019).

["Taxation and Regulation in Decentralized Exchanges,"](#) Vol. 36, No. 01, Taxation of Investments (Fall 2018), p. 3.

["Cryptocurrency and the Shifting IRS Enforcement Model,"](#) Stanford Journal of Blockchain Law & Policy (June 23, 2018).

["How Not to Panic If Coinbase is Turning Over Your Info to the IRS,"](#) Cointelegraph (March 5, 2018).

["Is Puerto Rico ? Crypto Tax Paradise?,"](#) Cointelegraph (February 10, 2018).

["How Financial Instruments Help to Avoid Big Crypto Tax Bills?,"](#) Cointelegraph (February 1, 2018).

["Bitcoin Loans and Other Cryptocurrency Tax Problems,"](#) Vol. 35, No. 02, Journal of Taxation (Winter 2018), p. 33.

["Crypto 'Prophets' From 1997 Point to IRS Showdown: Expert Blog,"](#) The Cointelegraph (December 8, 2017).

["Could Milton Friedman's 'Least Bad Tax' Work for Cryptocurrencies? Expert Blog,"](#) The Cointelegraph (November 23, 2017).

"Joint Ventures Between Attorneys and Clients, Vol. 26, No. 2," The M&A Tax Report (September 2017), p. 4.

"IRS Targets Bitcoin Users, But Is Coinbase the Next UBS?," Vol. 154, No. 13, Tax Notes (March 27, 2017), p. 129.

"War On Alternative Currencies Heating Up," with Robert W. Wood, Los Angeles Daily Journal (December 6, 2016), p. 8. Simultaneously published in San Francisco Daily Journal (December 6, 2016), p. 8.

"Can Taxpayers Rely on IRS Form Instructions," Vol. 149, No. 7, Tax Notes (November 16, 2015), p. 945.

"A Smidgen of Willfulness," with Robert W. Wood, Vol. 23, No. 6, The M&A Tax Report (January 2015), p.5.

"IRS Backs Itself Into a Corner in Goodwill Allocations," Vol. 23, No. 6, The M&A Tax Report (January 2015), p. 1.

"Lavish Spending and Other 'Non-Willful' Acts With Taxes and FBARs," with Robert W. Wood, Vol. 145, No. 8, Tax Notes (November 24, 2014), p. 955.

"Tax Payments and Statute Waivers Voided by Duress," with Robert W. Wood, Vol. 142, No. 6, Tax Notes (February 10, 2014), p. 671.

"Tax Treaties, International Transactions and Beneficial Ownership (Part II)," Vol. 22, No. 6, The M&A Tax Report (January 2014), p. 5.

"Tax Treaties, International Transactions and Beneficial Ownership (Part I)," Vol. 22, No. 5, The M&A Tax Report (December 2013), p. 1.

"Blowing the Whistle on Taxing Whistleblower Recoveries," with Robert W. Wood, Vol. 141, No. 9, Tax Notes (December 2, 2013), p. 983.

"Fifty Shades of Grey: Informal Discovery in Tax Litigation," with Robert W. Wood, Vol. 141, No. 3, Tax Notes (October 21, 2013), p. 325.

"For Whom the Statute Tolls," with Robert W. Wood, Vol. 140, No. 10, Tax Notes (September 2, 2013), p. 1035.

"IRS Takes Odd Stance on Entity Liquidations," with Robert W. Wood, Vol. 22, No. 1, The M&A Tax Report (August 2013), p. 1.

"When the IRS Says a Liquidation Is Not a Liquidation," with Robert W. Wood, Vol. 140, No. 5, Tax Notes (July 29, 2013), p. 495.

"M&A, Partnerships and Procedures," with Robert W. Wood, Vol. 21, No. 12, The M&A Tax Report (July 2013), p. 5.

"Who Controls Goodwill?," with Robert W. Wood, Vol. 21, No. 12, The M&A Tax Report (July 2013), p. 1.

"Courts Disagree When It Comes To Tolling Tax Statute," with Robert W. Wood, Los Angeles Daily Journal (June

20, 2013), p. 4. Simultaneously published in San Francisco Daily Journal (June 20, 2013), p. 4.  
"Munro Stipulations: TEFRA Timing Mismatches Remain," with Robert W. Wood, Vol. 139, No. 12, Tax Notes (June 17, 2013), p. 1433.  
"FDAP Withholding on Derivatives? A Comparative Perspective," 29 J. Tax'n of Investments 1 (2011).  
"OECD Treaties: Who Beneficially Owns Dividends in a Total Return Swap?," 27 J. Tax'n of Investments 1 (2009).  
"Taxation of Exchange-Traded Notes," with D. Mulcahy, 25 J. Tax'n of Investments 3 (2008).  
"CERCLA § 107 Violates Equal Protection," 2002 U. Chi. Legal F. 331 (2002).

## Education

University of Chicago, B.A., 2000  
University of Chicago Law School, 2003

## Admissions

California State Bar  
Washington D.C. State Bar  
U.S. Court of Federal Claims  
U.S. Tax Court  
Seventh Circuit