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## Related Practice Areas

- Appellate
- Commercial Litigation
- Constitutional Law
- Election Law
- Government, Congressional and Corporate Investigations
- Political Law

## Oliver Roberts Associate

Oliver Roberts, an associate with Holtzman Vogel, focuses his practice on Constitutional Law, Tax Law, Political Law, Government Investigations, and Commercial Litigation.

Oliver's experience includes winning two oral arguments in the Third Circuit Court of Appeals. His most recent victory resulted in a precedential opinion breaking from 99 years of Tax Court and appellate court precedent regarding taxpayer compliance with the 90-day deficiency petition filing deadline. His first victory in the Third Circuit overturned a Tax Court decision that imposed a six-figure tax bill on his clients. He has also advised clients in international and domestic contract disputes.

Prior to joining the firm, Oliver was a litigation associate with two of the largest AMLAW 100 firms and the founder of a tech startup.

## Education

- Harvard Law School, J.D., *cum laude*, 2021
  - *Harvard Journal of Law and Public Policy*, Executive Editor
  - Harvard Law Tax Clinic
  - Harvard Education Law Clinic
- Villanova University, B.A., 2018, Political Science
  - Division 1 Soccer Player
  - U.S. Embassy- Tanzania, Africa, Intern
  - U.S. Congressional Intern
  - U.S. House Committee on Oversight & Government Reform, Intern

## Bar & Court Admissions

- New York Bar
- Texas Bar
- Third Circuit Court of Appeals
- Northern District of Texas

## Clerkship/Government Experience

- U.S. House Judiciary Committee, law clerk
- Judge Rodolfo Ruiz, U.S. District Court for the Southern District of Florida, legal intern

## Representative Matters

### Appellate Matters

- *Culp v. Commissioner of Internal Revenue* (3d Cir. 2023), made and won oral argument against the IRS before the Third Circuit Court of Appeals
- *Damian Gregory v. Commissioner of Internal Revenue*, No. 19-2229 (3d Cir. 2020), made and won oral argument against the IRS in the Third Circuit Court of Appeals

## **News & Insights**

- Politicians with Social Media Accounts. Litigation Is Around the Block for Them – Literally.
- Law360 - IRS Asks Justices to Scrap Couple's Late-Filed Tax Court Suit
- Supreme Court Issues Key Decisions on Public Officials' Use of Social Media and Ability to Block Commenters

## **Community Involvement/Teaching Experience**

- The George Pataki Leadership Center, Fellowship Instructor
- Roberts Summer Pre-Law Program, Program Instructor
- Judge Rodolfo Ruiz, St. Thomas University College of Law, Teaching Assistant in Complex Litigation

## **Publications/Articles**

- "The New Federalism Frontier in Marijuana Legalization and Decriminalization," *S.C. Law Rev.* 73 (2022)
- "Rethink Higher Education," *Newsday* (2020)
- "Reform Higher Education with 3-Year Degrees," *The Long Island Herald* (2020)