

Marissa J. Lee

Associate

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Marissa Lee's practice focuses on tax aspects of domestic and cross-border mergers and acquisitions, restructurings, financings, and private equity investments. Marissa also handles work related to tax controversy covering IRS audits, appeals, and litigation.

Prior to joining Foley, Marissa was an associate at a Washington, D.C.-based law firm. She also served as a law clerk at the U.S. Senate Committee on Finance and the U.S. Department of Justice in the Tax Division, Appellate Section.

Awards and Recognition

- *Best Lawyers: Ones to Watch in America*® – Litigation & Controversy – Tax (2024-2025)
- *Best Lawyers: Ones to Watch in America*® – Tax Law (2024-2025)

Affiliations

- Member, Federal Bar Association

Community Involvement

- IRS Volunteer Income Tax Assistance Program
- American Bar Association Tax Section Diversity Committee

Presentations and Publications

- Author, "FedEx, the Potential Demise of Chevron Deference, and the Future of Regulatory Challenges to Treasury Regulations," *International Tax Journal* (2023)
- Author, "Exam: IRS Takes Steps to Improve Partnership Audit and Enforcement," *Journal of Tax Practice & Procedure* (2022)

- Author, “Stablecoin: Yet Another Layer of Cryptocurrency Complexity for Bankruptcy Courts,” *American Bankruptcy Institute Journal* (2019)

Languages

- Korean
- Mandarin Chinese

Practice Areas

- [Corporate](#)
- [Fund Formation & Investment Management](#)
- [Mergers & Acquisitions](#)
- [Private Equity](#)
- [Taxation](#)
- [Transactions](#)

Education

- Georgetown University Law Center (LL.M., with distinction, 2021)
- University of Minnesota Law School (J.D., 2020)
- Wellesley College (B.A., 2012)

Admissions

- District of Columbia
- Minnesota
- U.S. Tax Court