# Michael A. Benison

Associate Attorney

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New York

Michael A. Benison is an associate in the New York office of Gibson, Dunn & Crutcher and is a member of the firm's Tax Practice Group.

Prior to joining Gibson, Dunn & Crutcher, he clerked for the Honorable Michael B. Thornton of the United States Tax Court. He was an associate in the Tax, Employment, and Benefits Department of Ropes & Gray LLP in New York and worked as an attorney with the IRS Office of Chief Counsel Large Business & International Division in New York. Michael has advised clients on transactional tax and tax controversy, executive compensation and benefits, and employment matters.

Michael earned his LL.M. in Taxation from New York University School of Law in 2022 and his Juris Doctor, *magna cum laude*, in 2019 from Fordham University School of Law, where he was a Notes and Articles editor on the *Fordham Journal of Corporate and Financial* Law and a member of the Brendan Moore Trial Advocates. In March 2018, Michael won second place in the 2018 Donald C. Alexander Tax Law Writing Competition hosted by the Federal Bar Association Section on Taxation and he was a recipient of the Milton Young Prize for excellence in the field of taxation at Fordham Law School. During law school, he participated in several legal internships and externships, including the civil and criminal division of the United States Attorney's Office for the Eastern District of New York, the Securities and Exchange Commission Regional Office in New York, a judicial extern to Judge Joseph F. Bianco of the U.S. District Court for the Eastern District of New York and a judicial extern to the Honorable Margaret C. Reilly of the Surrogate's Court of Nassau County. He spent his fourth year of law school as a legal intern at Fordham's Low Income Taxpayer Clinic, assisting low income taxpayers with federal and New York state tax matters. During his last semester of law school, he participated in the New York Pro Bono Scholars Program.

Prior to law school and during law school, Michael worked at a Big Four and two midsized accounting firms in the real estate taxation industry. He received his Bachelor of Science in Accounting and Business Administration and Master of Science in Taxation, from the University at Albany, in 2009 and 2011 respectively.

Michael is admitted to practice in the State of New York and before the Southern and Eastern District Courts of New York as well as the United States Tax Court.

## Capabilities

Tax
Tax Controversy and Litigation

## Credentials

### Education

New York University - 2022 Master of Laws (LL.M.)
Fordham University - 2019 Juris Doctor
University at Albany (SUNY) - 2011 Master of Science
University at Albany (SUNY) - 2009 Bachelor of Science

### Admissions

New York Bar

### Clerkships

US Tax Court, Hon. Michael B. Thornton, 2019 - 2020

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