

**Mary E. Lopinot**

Mary E. Lopinot is a shareholder at Mathis, Marifian and Richter (MM&R) who focuses her practice in bankruptcy, creditor's rights, tax controversy, general tax law and criminal tax defense.

Mary has more than 10 years experience representing a wide range of clients in the areas of tax and bankruptcy. A significant portion of her practice is concentrated in business Chapter 11 proceedings. As a debtor's attorney, she has represented consumer debtors in Chapter 7 and Chapter 13 cases as well as small to mid-sized businesses in Chapter 11 proceedings. Mary has also represented Chapter 7 trustees in various asset recovery actions, in addition to individuals and businesses in reorganizations and loan workouts outside of bankruptcy proceedings. In her work as a creditor's attorney, Mary has represented creditors in preference recovery defense actions and as general bankruptcy counsel in proceedings under all chapters of bankruptcy.

Mary, who is a Registered Certified Public Accountant with the State of Illinois, also has extensive experience representing taxpayers before the Internal Revenue Service (IRS) and other administrative agencies. She has represented clients in all procedural phases of tax assessment and collection, assisted clients in representations for audit examinations and negotiated settlements in IRS Appeals and Tax Court cases. She has represented clients in hearings before the Illinois Department of Revenue and the Illinois Department of Employment Security, as well as before the collection division of the Internal Revenue Service and the equivalent state agencies. She also represents taxpayers in criminal tax investigations by the IRS and the State of Illinois.

**Professional Affiliations**

Mary is a member of the American Bar Association, Illinois Bar Association, Missouri Bar Association, the St. Clair County Bar Association, the Bar Association of Metropolitan St. Louis and the Bankruptcy Association of Southern Illinois.

**Community Involvement**

Mary is actively involved in educational matters. She is an elected member of the Pontiac-William Holliday District #105 Board of Education and represents the District on the Belleville Area Special Services Cooperative. She is also a graduate of the 2007-2008 Leadership Belleville Class through the Belleville Area Chamber of Commerce.



Mary E. Lopinot  
[mlopinot@mmrld.com](mailto:mlopinot@mmrld.com)

**EDUCATION**

Saint Louis University  
JD 1998

Southern Illinois University Edwardsville  
BS in Accounting 1995

**LEGAL SERVICES**

Bankruptcy  
Creditor's Rights  
Tax Litigation  
General Tax Law  
Criminal Tax Defense

**BAR ADMISSIONS**

Illinois  
Missouri

**COURT ADMISSIONS**

Seventh Circuit Court of Appeals  
United States District Court for the  
Southern District of Illinois  
United States District Court for the  
Eastern District of Missouri  
United States Tax Court