

TAX CONTROVERSY



Our Tax Controversy law team brings substantive experience and knowledge to every civil and criminal IRS proceeding it handles, including voluntary disclosures, audits and audit defense, IRS investigations, administrative appeals, negotiated settlements, and trials. To avoid the expense and uncertainty of protracted tax litigation with the IRS, Husch Blackwell Tax Controversy trial attorneys share their perspective at the very beginning of a case to help the team strategize. Our creative and practical solutions have resulted in significant concessions from the IRS and many victories.

Our Tax Controversy team of attorneys strives to obtain resolutions in confidential forums, but when necessary, our attorneys are aggressive trial advocates. Many have served with the federal government, giving them valuable insight into how the “other side” thinks during an IRS enforcement proceeding. Our Tax Controversy law team includes former IRS attorneys, assistant U.S. attorneys, FBI agents, Department of Justice (DOJ) attorneys, and a former U.S. attorney.

Our civil tax controversy guidance to clients includes:

Midco/intermediary transactions

Economic substance/business purpose doctrine

Section 385

Worthlessness of debt

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Valuation

Repair versus capitalization

Purchase price discount

Method of accounting change

Tax credit issues, including new jobs credits and R&D tax credits

Audit defense

Net investment income

Section 269

Choice of entity

Consolidated return

Section 6901/transferee

Passive activity loss

At risk

Sham transactions

QLIP

Charitable contributions of inventory

Like-kind exchange

Personal versus business goodwill

Payroll

Penalties (e.g., civil fraud, substantial understatement valuation related penalties, and reasonable cause defenses)

Representative Experience

Conducted an eight-day, 26-witness trial in the U.S. Tax Court relating to Code Section 385 and 166 issues.

Litigated significant cases in the areas of partnership taxation, valuation, gift tax, estate tax, the taxation of inventories, sham transactions, and the income tax aspects of real estate transactions including like-kind/tax-deferred exchanges.

Resolved cases using the IRS Post Appeals Mediation Program, the IRS Fast Track Settlement Program, and the IRS Rapid Appeals Program.

Litigated landmark cases in the area of executive/reasonable compensation, Code Section 2703(b), and officer liability.

Advised on negotiation of a pre-filing agreement.

Addressed valuation issues with experts and the IRS.

Created a technique to avoid the IRS Technical Advice Memorandum rules to have the IRS concede an important issue, thus saving the client time and fees.

Persuaded the IRS Appeals Office to basically concede an issue contrary to the IRS Chief Counsel Advice which was on point, as it was issued to the taxpayer/client and adverse to the client.

Had significant successes in the IRS offshore account program (OVDP and settlements).

Resolved an issue wherein two proposed regulations

conflicted with each other; the IRS conceded the issue.

Persuaded the IRS Appeals Office to concede an international tax issue through the use of Chinese counsel.

Resolved significant tax shelter issues.

Litigated tax refund suits, collection actions involving alter ego/nominee liens, and injunction cases involving tax return preparers and/or tax shelter promoters.

Handled IRS offshore bank account program.

Obtained a significant reimbursement for a client from the IRS for the costs of litigation.

Persuaded prosecutors to decline to prosecute after a criminal referral had been made by the IRS to DOJ.

Successfully assisted a client in a \$90 million tax dispute.

Successfully defended a client in an \$81.5 million tax case for a state-affiliated organization.

Successfully defended a client in a \$25 million tax case involving write-up of intangible assets.

Obtained IRS concession of a \$200 million issue.

Resolved a \$414 million dispute for \$12 million.