

## TAX CONTROVERSY & LITIGATION

Bradley's experienced Tax Controversy and Litigation team advocates for our national, regional, and local clients in a wide variety of federal tax disputes. Combining courtroom skills and litigation experience with an in-depth, technical knowledge of tax law, our team is well-equipped to provide a full range of tax advocacy and litigation services.

We represent clients in all phases of federal tax disputes – from audit to administrative appeals to litigation. Our team is comprised of two former IRS special trial attorneys and other seasoned federal tax litigators who have collectively represented hundreds of clients before the U.S. Tax Court and have tried more than 50 tax cases to decision. Our knowledge of the tax code and IRS procedures allows us to help clients diagnose tax problems, resolve disputes, and implement processes to avoid future issues.

Our clients range from Fortune 500 companies and private equity firms to closely held businesses and high-net-worth individuals. We can handle any type of federal tax matter, including disputes in the following areas:

- Listed Transactions and Other IRS Initiatives
- Valuation Matters, including Difficult to Value Assets and Closely Held Companies
- Claims for Domestic or Foreign Tax Credits, including Employee Retention Credits, Renewable Energy Credits, and Research and Development Credits
- Complex Partnership Issues
- Employee Classification Issues
- SECA and Employment Tax Obligations
- Transfer Pricing Matters
- Substantiation of Claimed Losses
- Resolution of IRS Penalties

 <p><b>151</b></p> <p>Attorneys listed in <i>Chambers USA</i> for 2024, including 10 attorneys ranked nationally</p>	 <p>Top ranked for the 14<sup>th</sup> consecutive year in <i>Best Law Firms</i>®</p>	 <p><b>350</b></p> <p>Attorneys listed in <i>The Best Lawyers in America</i>® for 2024, including</p>	 <p>Named "<i>Law Firm of the Year</i>" for Litigation - Construction in <i>U.S. News - Best Lawyers "Best Law Firms"</i> for 2023</p>	 <p>53</p> <p>Attorney listings for "<i>Local Litigation Stars</i>," "<i>Future Stars</i>" or "<i>Labor &amp; Employment Stars</i>" in <i>Benchmark Litigation</i> for 2024</p>
<p><b>48</b></p> <p>Practice areas highly ranked, including</p> <p><b>6</b></p> <p>Practice areas nationally ranked in <i>Chambers USA</i> for 2024</p>	 <p><b>27</b></p> <p>Attorneys named "<i>Lawyer of the Year</i>" in <i>The Best Lawyers in America</i>® for 2024</p>	<p><b>77</b></p> <p>Attorneys listed in <i>Best Lawyers: Ones to Watch in America</i></p>  <p><b>ONES TO WATCH</b></p> <p>BRADLEY ARANT BOULT CUMMINGS LLP 2024</p>	<p><b>Tier 1</b></p> <p>National rankings for Commercial Litigation, Construction Law, Litigation - Banking &amp; Finance, Litigation - Construction, Litigation - Real Estate, and Mass Tort Litigation/Class Actions - Defendants in <i>Best Law Firms</i>® for 2024</p>	<p>RATED BY</p>  <p><b>144</b></p> <p>Attorneys named <i>Super Lawyers</i> or <i>Rising Stars</i> for 2023</p>

## Representative Matters

- Represented a partnership in litigation regarding the validity of IRS regulations under the Administrative Procedures Act (APA). The Tax Court held that Treas. Reg. § 1.170A-14(g)(6)(iii) was procedurally invalid under the APA, reversing its prior holding in *Oakbrook Land Holdings, LLC v. Commissioner*, 154 T.C. 180 (2020). See *Valley Park Ranch, LLC v. Commissioner*, 162 T.C. No. 6 (Mar. 28, 2024).
- Represented an entertainment company in securing a full government concession for a \$170 million worthless stock deduction in IRS appeals.
- Represented an individual in securing in excess of a \$20 million concession of a proposed adjustment related to the at-risk rules to multiple partnerships in IRS appeals.
- Represented a partnership in Tax Court litigation involving Section 6751(b) penalty approval procedures. The Tax Court imposed sanctions on the IRS for its conduct in backdating approval documents and attempting to cover up such conduct, which our team identified through strategic use of the Tax Court's discovery process. See *LakePoint Land II, LLC v. Commissioner*, T.C. Memo. 2023-111.
- Represented a national retailer in securing in excess of a \$100 million concession of a proposed adjustment related to implementation of the Tangible Property Regulations from the IRS.
- Represented one of the nation's largest healthcare systems in securing a full concession of an IRS proposed \$200 million transfer pricing adjustment between its related tax exempt and non-tax-exempt entities.
- Represented the primary owner of the parking meter system for one of the nation's largest cities in securing a full concession of an IRS proposed \$50 million depreciation adjustment.
- Represented a national provider of physical therapy and orthopedic rehabilitation services in securing a multimillion-dollar concession of proposed basis-shifting adjustments between related-party partnerships.
- Represented several of the nation's largest financial institutions in securing concessions in tens of millions of dollars of proposed adjustments to research and development tax credits for the development of software from the IRS.
- Represented one of the nation's largest theatre circuits in securing hundreds of thousands of dollars of proposed employment tax adjustments (worker classification, defined benefit plans, fringe benefits, executive compensation, non-qualified deferred compensation, etc.) from the IRS.

## Our Team

