

## Tax Controversies

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### **ATTORNEYS**

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While the term “controversies” might initially be thought of exclusively in terms of litigation, nevertheless, in tax as in other areas of the law, most disputes are resolved without the need for litigation. The federal tax system provides many avenues and opportunities for resolving disputes between taxpayers and the IRS without resort to litigation, and our attorneys have a breadth of experience and skill in making the fullest possible use of all of these less formal dispute resolution mechanisms to obtain favorable outcomes for our clients.

These informal dispute resolution mechanisms begin long before a tax return is even filed in which a potentially disputed issue is presented, and include, for example, the IRS private letter ruling process (and the closely related accounting method change process), in which our attorneys have extensive experience in representing taxpayers in dealings with the National Office of the IRS Office of Chief Counsel. Other opportunities for resolving or avoiding disputes at an early stage include submitting comments to the IRS and Treasury on proposed regulations and other forms of proposed guidance on issues that could impact our clients as well as other forms of planning to minimize the need to take tax return positions that present avoidable risks of disputes.

Informal dispute resolution mechanisms in which our attorneys have extensive experience continue after the tax return is filed in dealing with the IRS examination teams in formats such as responses to IDRs (information and document requests), the potential for filing of a request for a technical advice memorandum (TAM) with the National Office of the IRS Office of Chief Counsel, and, finally, in

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representing taxpayers in the IRS Appeals Office, whose stated mission is to resolve disputes between taxpayers and the IRS through agreed settlements that avoid the need for litigation. In our experience, making the fullest possible use of these numerous less formal dispute resolution mechanisms generally produces results for our clients that have significant advantages, in terms of cost, certainty, and the substance of the resolution, over the use of litigation as a means to resolve federal tax disputes.

Nevertheless, in those instances when less formal dispute resolution opportunities do not produce satisfactory results, our attorneys have extensive experience in tax litigation at all levels of the judicial system, starting with the trial level in the United States Tax Court and the Court of Federal Claims (where the need for an actual trial can generally be avoided through fully stipulated facts or a motion for summary judgment), or, alternatively, United States District Court, continuing through the appellate level in the United States Courts of Appeals, and including the United States Supreme Court.

**REPRESENTATIVE EXPERIENCE**

*Adam Corporation/Citibank NA and Federal Deposit Insurance Co.*

- Member of panel of three arbitrators in controversy regarding tax sharing agreement from prior acquisition of financial institutions as part of Government response to 1980s savings & loan crisis (ongoing)
- Attorney: Bob Wellen

*Bayer AG/Bayer Corp.*

- Representation in litigation before the United States District Court for the Western District of Pennsylvania regarding research credit
- Attorneys: Jeff Moeller, Clif Cates

*Centra, Inc./Detroit Int'l Bridge Co. and Central States, Southeast and Southwest Areas Pension Fund*

- Served as expert witness in arbitration regarding alleged breach of ERISA in corporate transactions
- Attorney: Bob Wellen

*Chesapeake Corporation v. Commissioner*

- Represent taxpayer in litigation regarding leveraged partnership transaction (ongoing)
- Attorneys: Bob Wellen, Clif Cates, David Sherwood

*CNG Transmission Management VEBA v. United States*

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- Tax refund suit on behalf of a voluntary employees' beneficiary organization sponsored by Dominion Resources
- Attorneys: Eric Fox, Pat Smith, Kevin O'Brien

*Dominion Resources*

- Litigation of interest capitalization issue in U.S. Court of Appeals for the Federal Circuit
- Attorneys: Eric Fox, Les Schneider, Pat Smith

**NEWS**

- January 24, 2012  
Alex Sadler Comments Regarding Third-Party Return Information Disclosure Exception  
*Tax Analysts*
- November 2, 2011  
Ivins Attorneys Speak at 66th TEI Annual Conference
- October 20, 2011  
Ivins Attorneys Speak at 2011 ABA Joint Fall CLE Meeting
- September 28, 2011  
Ivins Attorneys Speak at Fort Worth TEI Meeting
- September 19, 2011  
Ivins Attorneys Speak at Cincinnati TEI Seminar
- August 31, 2011  
Ten Ivins Attorneys Named to 2012 Best Lawyers in America
- August 22, 2011  
Patrick Smith Quoted in Tax Analysts Article on Omissions from Gross Income Cases  
*Tax Analysts*
- July 21, 2011  
Alex Sadler Joins Tax Controversy and Litigation Group
- May 6, 2011  
Ivins Attorneys Speak at 2011 ABA Tax Section May Meeting
- May 18, 2010  
Danielle Rolfes to Speak at DC Bar Taxation Section/International Tax Committee Luncheon

**STRATEGIES & OPPORTUNITIES**

- IRS Announces Offshore Voluntary Disclosure Initiative

**PUBLICATIONS**

- January 30, 2012  
Expedited Opt-Out Needed for OVDI Participants Who Owe No Tax  
*Tax Notes*
- January 16, 2012  
The APA's Reasoned-Explanation Rule and IRS Deficiency Notices  
*Tax Notes*
- November 28, 2011  
Is the Anti-Injunction Act Jurisdictional?  
*Tax Notes*
- September 26, 2011  
Navigating the Research Credit  
*Tax Notes*
- September 26, 2011  
Overcoming Appeals' Bad Rap (quotations in article by J. Coder)  
*Tax Notes*
- August 30, 2011  
DC Circuit: 'The IRS Is Not Special'  
*Tax Notes*
- June 20, 2011  
Life After Mayo: Silver Linings  
*Tax Notes*
- October 25, 2010  
Mayo and Chenery: Too Much of a Shift in Rationale?  
*Tax Notes*
- September 27, 2010  
Gaps in the Seventh Circuit's Reasoning in Lantz  
*Tax Notes*
- August 16, 2010  
Omissions From Gross Income And the Chenery Rule  
*Tax Notes*
- April 20, 2010  
Codification of the Economic Substance Doctrine  
*Business Tax Insider*