



Clifton B. Cates, III

Of Counsel

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PRACTICE AREAS

Tax Controversies

Business Tax

EDUCATION

Harvard Law School, Cambridge,
1975, J.D., *cum laude*

Yale College, 1968, B.A., *magna
cum laude*

Phi Beta Kappa, 1967

Mr. Cates is of counsel to Ivins, Phillips & Barker. He has over 18 years' experience as a tax litigator, both with the Firm and as a senior trial attorney with Chief Counsel's Office of the Internal Revenue Service. During that time he has litigated over 25 tax cases in Tax Court, the Court of Federal Claims, and Federal District Court involving a wide range of issues: intercompany pricing (section 482), stock redemptions, disguised partnership sales, arbitrage bonds, inventory accounting, pension plan prohibited transactions, the marital estate tax deduction, enterprise valuation, withholding taxes, listed corporate tax shelters, and fraudulent omission of income. In addition, Mr. Cates has represented corporate and individual clients before the California Franchise Tax Board in a variety of corporate tax issues, including unitary tax matters. He is currently lead counsel on a large, 20-year research credit tax refund case pending in Federal District Court. Corporate taxpayers whom Mr. Cates has represented include Bayer Corporation, TRW Inc., Hughes Aircraft Co., Progress Energy, Northrop-Grumman Corp., Chesapeake Corporation, BTR Dunlop Holdings, Vulcan Materials Co., and Blandin Paper Company.

Although tax litigation is Mr. Cates' specialty, in keeping with the Firm's philosophy, he endeavors—usually successfully—to resolve most tax disputes short of litigation, whether during audit or in the administrative appeals process of the IRS or Franchise Tax Board.

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Before he joined Chief Counsel's Office, Mr. Cates was engaged in private tax practice in Los Angeles, where he concentrated in real estate, partnership, and international taxation. He thus brings to the Firm experience both as a substantive tax lawyer and as a tax litigator.

GOVERNMENT SERVICE

Senior Trial Attorney, IRS Office of Chief Counsel

MEMBERSHIPS & AFFILIATIONS

Frequent speaker at the UCLA Tax Controversy and USC Tax Institutes

Former Chairman of the California State Bar Tax Section