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## “IRS Shifts Tactics on ‘Dirty Dozen’ Suspected Tax Dodges,” Bloomberg Tax

Tom Cullinan highlighted in Bloomberg Tax article

*Bloomberg Tax*

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Bloomberg Tax highlighted Atlanta-based Shareholder Tom Cullinan’s insight in an article on recent steps by the IRS to target transactions it believes could be abusive.

The article outlines how the IRS has issued a series of proposed rules to identify schemes it considers suspect as listed transactions, specifically certain syndicated conservation easements, micro-captive insurance transactions and transactions in Maltese retirement plans.

Cullinan noted that the IRS in recent years has emphasized its enforcement efforts on transactions involving promoters and heavy marketing, launching its office of fraud enforcement, office of promoter investigations and joint strategic emerging issues team.

Given this focus, he explains, “It shouldn’t be at all surprising to see more transactions be listed in the future.”

To view the full article, subscribers may [click here](#)