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Real Estate Developer Defends Personal Installment Sales, Tax Notes Federal

Tom Cullinan included in an article published in Tax Notes Federal

September 25, 2023

In an article published in *Tax Notes Federal* on September 20, 2023, Atlanta-based Shareholder Tom Cullinan is included in a round-up of sources discussing the IRSs application of the codified economic substance doctrine regarding the *Harty v. Commissioner* case.

Cullinan also mentions the connection of section 453 to monetized installment sale transactions and clarifies the grounds for the IRSs arguments.

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