

**Contact****Houston**

1200 Smith Street, Suite 1400  
Houston, Texas 77002-4310  
Tel: 713.658.1818  
Fax: 713.658.2553

**Atlanta**

191 Peachtree Street, N.E.,  
Forty-Sixth Floor  
Atlanta, Georgia 30303  
Tel: 404.659.1410  
Fax: 404.659.1852

**Philadelphia**

300 Conshohocken State Road  
Suite 570  
West Conshohocken, PA 19428  
Tel: 610.772.2300  
Fax: 610.772.2305

**San Antonio**

112 East Pecan Street, Suite  
1450  
San Antonio, Texas 78205  
Tel: 210.253.8383  
Fax: 210.253.8384

## **Will the IRS Lean on Fraud of the Preparer in ERC Enforcement? Tax Notes Federal**

### **Tom Cullinan in Tax Notes Federal Interview**

October 6, 2023

The IRS has successfully argued in a series of Tax Court cases that an advisers fraud can keep open the taxpayers statute of limitation regardless of whether the taxpayer had fraudulent intent. In an article published in Tax Notes Federal on October 3, 2023, Tax Notes considered how those holdings might apply to ERC claims and interviewed Atlanta-based Shareholder Tom Cullinan, who litigated BASR Partnership v. United States - the only case to have rejected the IRS advisor-fraud theory. Cullinan explains how taxpayers can easily defeat the IRS advisor-fraud argument in the ERC context by following the result he obtained in BASR.

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