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## 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](#).