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## “IRS Fight Against Pandemic Tax-Credit Scams Won’t Be Simple or Fast,” Wall Street Journal

Tom Cullinan included in Wall Street Journal article

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In an article published in the Wall Street Journal on October 5, 2023, Atlanta-based Shareholder Tom Cullinan is included in a round-up of legal sources discussing challenges the IRS will face in policing the millions of employee-retention credit claims.

The article outlines insight from tax lawyers noting that they expect several busy years defending tax-credit consulting firms and employers as the IRS tries to claw back some of the \$230 billion it paid in employee-retention credits, or ERC refunds.

“If you just start looking at the statute, I think a lot of it is open to various interpretations, and I would expect that taxpayers are going to win some cases,” said Cullinan.

The article notes that the IRS will attempt to pierce firms’ protections, drawing on definitions of promoters and preparers that aren’t necessarily tied to who signs a return.

“The Service has a lot of tools,” said Cullinan, the former IRS official. “Whether they’re all going to work given some of the structures out there, we’re going to be setting some precedent.”

To reach the full article, [click here](#).