

**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

## **IRS Criminal Malta Summons Raise Hackles of Tax Defense Lawyer, Tax Notes Federal**

**Tom Cullinan included in Tax Notes Federal article**

November 22, 2023

In an article published in Tax Notes Federal on November 13, 2023, Atlanta-based Shareholder Tom Cullinan is included in a round-up of sources discussing the IRSs investigation of Malta pension plans and whether the IRS Criminal Investigation division should head the investigation.

One would hope that IRS CI has really strong information about somebody, because if it doesnt, then this is a tremendous waste of resources, said Cullinan. But even if it does have information about some specific taxpayer, I really question whether the scope of this investigation is worth that.

IRS CIs use of the summons power should be constrained to cases of real need. They dont have that here, Cullinan reasoned.

Additionally, he identified issues with exemptions for qualified rollovers from U.K. pensions and how special agents were not retracting summonses in these cases like they should.

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