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“ERC Voluntary Disclosure Program Barrels Toward Uncertain End,” Tax Notes

Tom Cullinan in Tax Notes article

March 20, 2024

In an article published in Tax Notes on March 20, 2024, Atlanta-based Shareholder Tom Cullinan provided his insight on the recent conversation surrounding the Employee Retention Credit (ERC) voluntary disclosure program. The article discusses how the IRS is encouraging employers to consider joining the program before it ends on March 22. Cullinan and additional tax attorneys shared their thoughts on what taxpayers should consider.

Cullinan noted that taxpayers may be reluctant to give money back to the IRS and he believes people are considering the odds of the IRS getting to them before the statute of limitations run out.

“Why would you just capitulate when you feel like you’ve got a pretty good position and you’ve already got the money?” Cullinan said about taxpayers who are contemplating the ERC voluntary disclosure program.

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