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## Third Circuit Examines Fraud Statute of Limitations Exception, Tax Notes

*Tax Notes*

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In a *Tax Notes* article published on May 1, 2025, Former Counselor to the IRS Commissioner and Shareholder Tom Cullinan added his insights to a discussion about the potential implications following *Murrin v. Commissioner* case.

Cullinan said, The IRS position is bad for tax administration and runs directly contrary to the purposes of a statute of limitations. . . . In the IRS view, no taxpayer who uses a preparer can ever be certain that the time that the IRS has to adjust their returns is expired.

Cullinan told *Tax Notes* that the IRS's reading of section 6501(c)(1) can lead to unfair situations in which two equally innocent taxpayers are treated differently based on the intent of their preparer, even if the positions taken on the returns are the same. He continued, The IRS position also creates the perverse incentive for return preparers who are under investigation to curry favor by flipping on their clients.

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