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Top 5 Federal Tax Cases Of 2018: Midyear Report

Law360

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In an article published July 2, 2018 by Law360 examining the top federal cases in 2018, attorney Kevin Sweeney discusses the opinion in *Marinello v. U.S.*, in which the U.S. Supreme Court invalidated a catchall provision of the tax code known as the omnibus clause.

It held that, for Section 7212(a) charges, the government must prove a nexus between the conduct at issue and a pending or reasonably foreseeable administrative proceeding, he said. In so doing, the court left open the issue of when a proceeding may be reasonably foreseeable. Subscribers to Law360 may read full article [here](#).