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## **Quote by Pete Lowy on "Energy Companies Continue Battling IRS on Tax Credit Issues"**

**Tax Notes quote by Pete Lowy on "Energy Companies Continue Battling IRS on Tax Credit Issues"**

October 26, 2020

Chamberlain Hrdlicka shareholder Pete Lowy was quoted in Tax Notes in an article on "Energy Companies Continue Battling IRS on Tax Credit Issues." Billions in tax benefits for energy companies could be at stake as more courts weigh in on the contentious treatment of fuel mixture tax credits, possibly providing a glimmer of hope for taxpayers.

In the two years since the Federal Circuit ruled against Sunoco, changes in the landscape have been slow and mostly immaterial, other than a new case docketed in a district court appealable to the Sixth Circuit, said Lowy referring to Delek U.S. Holdings Inc. v. United States. The industry is still waiting for Exxon Mobil's case (Exxon Mobil Corp. v. United States) to reach the Fifth Circuit and for Growmark Inc. & Subsidiaries v. Commissioner, pending in the Tax Court, to reach the Seventh Circuit, Lowy said. It's been slightly more action-packed than paint drying.

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