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## **"Eighth Circuit Reverses Tax Court in Coffey, Again"**

**Quote by Peter Lowy in article on "Eighth Circuit Reverses Tax Court in Coffey, Again"**

*Tax Notes*

February 16, 2021

In a *Tax Notes* article on February 16, 2021, Pete Lowy, Co-Chair of Chamberlain's State and Local Taxes practice, shared his thoughts on the recent reversal by the Eighth Circuit's of a 2018 Tax Court decision concerning the filing obligations of alleged U.S. Virgin Islands residents applies to other circuits and those taxpayers with distinguishable situations.

In the February 12 opinion, the Circuit reversed the Tax Court for the second time, following a panel rehearing granted to the appellees.

When the Eighth Circuit vacated its earlier decision and granted a panel rehearing, the possibilities seemed endless, but the opinion turned out to be anticlimactic, said Lowy. "The court doubled down on its dogmatic application of the meticulous compliance standard," continued Lowy. "Returns sent to the wrong service center are routinely rerouted by the IRS, he said, adding that this common occurrence has never been an issue for statute of limitations purposes.

Subscribers can read the article [here](#).