

#### Practice Areas

- Family Office
- Tax
- Tax Controversy & Litigation

#### Education

- Vanderbilt University School of Law, J.D.
- State University of New York at Albany, M.S. of Taxation
- State University of New York at Geneseo, B.S. Accounting

#### Honors

- International Tax Review World Tax, Notable Practitioner, Transactional Controversy, Georgia, 2026
- Listed, *The Best Lawyers in America* - Litigation and Controversy - Tax (2026)
- Recommended Lawyer, The Legal 500 - U.S. Taxes: Contentious (2016-2017, 2025)
- Listed, *Chambers USA*, Tax: Controversy, 2025

## Tom Cullinan

Shareholder

Atlanta

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Tom Cullinan is a Shareholder in the Firm's Atlanta office. Tom joined the Firm from the IRS, where he served as the Counselor to the IRS Commissioner and then as the acting IRS Chief of Staff.

While at the IRS, Tom was a member of the Commissioners core leadership team, and he advised the IRS Commissioner on the most critical issues facing the agency, including the IRS strategic plan and budget, staffing, internal operations, enforcement of tax laws and service to taxpayers. He was particularly involved in high-level enforcement issues. Among other things, Tom either conceived or helped launch the Office of Fraud Enforcement, the Office of Promoter Investigations, and the Joint Strategic Emerging Issues Team, all of which should be key IRS enforcement tools in the coming years. Tom also helped implement various policies pertaining to cryptocurrencies and served as an invited IRS representative to several Financial Stability Oversight Council meetings regarding cryptocurrencies.

Before joining the IRS, Tom spent twenty years as a tax attorney representing taxpayers in tax controversy matters. He has represented hundreds of taxpayers, including low-income individuals in pro bono matters, high net-worth individuals, partnerships, trusts and estates, and corporations in IRS audits, administrative appeals, and litigation, on a wide variety of tax issues often with significant amounts at issue. Tom pursues every possible opportunity to resolve tax disputes and is adept at negotiating acceptable resolutions. Yet, litigation is sometimes inevitable and he has a notable track record in that regard.

Tom works in the Firms tax controversy practice where he draws on both his extensive background representing taxpayers and his deep knowledge of the IRS organization, operations, and procedures.

## **Tom Cullinan, Continued**

- Recognized by Chambers USA: Guide to Leading Business Lawyers in the category: Tax (2009-2018)
- Selected for inclusion in Georgia Super Lawyers (2012-2018)
- Named a Rising Star by Georgia Super Lawyers (2007)

### **Bar Admissions**

- Georgia

### **Court Admissions**

- United States Supreme Court
- United States Court of Appeals for the Second, Fifth, Seventh, Eleventh, D.C., and Federal Circuits
- United States Court of Federal Claims
- Multiple United States District Courts
- United States Tax Court

