

Practice Areas

- Tax Controversy & Litigation
- International Tax
- Tax
- Education
 - University of Kansas, B.S., with distinction
 - University of Kansas, M.A., with honors
 - University of Kansas, J.D.
 - Universidad de Chile, LL.M., with highest distinction
 - University of Florida, LL.M.T., graduate tax scholar

Honors

- Best Lawyers in America®; - Tax Law, 2025
- Best Lawyers in America®; - Litigation & Controversy - Tax, 2025
- American College of Tax Counsel, Fellow (2019 through 2022)
- Chambers USA - Tax Litigation Leader (2009)

Hale E. Sheppard

Shareholder

Atlanta

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Practice Areas

Hale Sheppard is a partner in the Tax Controversy Section of Chamberlain Hrdlicka. He defends clients in tax audits, tax appeals, and Tax Court litigation, covering both domestic and international issues. Hale's practice focuses on the following:

- Overview of Practice Areas
 - Tax audits
 - Tax administrative appeals
 - Tax Court litigation
 - Tax refund claims and litigation
 - Private letter rulings
 - International tax disputes, compliance, and planning
- Common Domestic Tax Matters
 - Conservation easement disputes
 - Micro-captive insurance disputes
 - Employee Retention Credit disputes
 - Paycheck Protection Program loan treatment disputes
 - Virtual currency or cryptocurrency disputes
 - Opportunity Zone disputes
 - SECA taxes and "limited partner" exception disputes
 - Midco or intermediary transactions disputes
 - Section 179D energy efficient commercial building deduction disputes
 - The "Ultimate Plan" or "Ultimate Tax Plan" disputes
 - Research Tax Credit disputes
 - Charitable Remainder Annuity Trust disputes
 - Monetized installment sale disputes

through 2022)

- Georgia Super Lawyers - Tax (2012 through 2024)
- Best Lawyers in America - Tax Litigation and Controversy (2019 through 2024)
- Best Lawyers in America - Lawyer of the Year in Tax and Tax Litigation and Controversy in Atlanta, 2023
- Legal 500 & Tax Litigation and Controversy (2015 through 2022)

Bar Admissions

- Georgia Bar
- Florida Bar
- Texas Bar
- Washington, D.C. Bar

Court Admissions

- U.S. Tax Court
- U.S. Court of Federal Claims
- U.S. Court of International Trade
- U.S. Court of Appeals, Federal Circuit
- U.S. Court of Appeals, 4th Circuit

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- Puerto Rico residency and Act 22 disputes
- Section 199A qualified business income deduction disputes
- R&D tax credit disputes
- Tax shelter promoter disputes
- Reportable transaction disputes
- Material advisor disputes
- Worker-classification disputes
- Passive activity loss disputes
- Reasonable compensation disputes
- Family office disputes
- Trust fund recovery disputes
- Hobby loss disputes
- Bad debt loss disputes
- Common International Tax Matters
 - Repatriation / transition tax disputes under Section 965
 - Foreign retirement plan disputes
 - Private placement life insurance disputes
 - Malta pension disputes
 - Foreign bank account, FinCEN Form 114, FBAR disputes
 - Foreign trust disputes (Form 3520 and Form 3520A)
 - Foreign gift disputes
 - Foreign tax credit disputes
 - Treaty-based return position disputes (Form 8833)
 - Expatriation / exit tax disputes
 - Foreign earned income exclusion disputes
 - International tax withholding disputes
 - Foreign investment in real property tax act disputes
 - Passport revocation disputes
 - Tax disputes involving EB-5 investors
 - Voluntary disclosure programs and related disputes

- U.S. Court of Appeals, 11th Circuit
- U.S. District Court, Middle District of Georgia
- U.S. District Court, Northern District of Georgia

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Tax Litigation

Most tax disputes are resolved during the audit or with the Appeals Office. However, if taxpayers cannot reach a reasonable settlement, litigation ensues. Hale has participated in the following cases before the Tax Court, District Courts, and Federal Courts of Appeal:

- *129-134 Biltmore Ave. Properties, LLC v. Commissioner*, Tax Court Docket 28864-21
- *2909 Peachtree Place, LLC v. Commissioner*, Tax Court Docket No. 31173-21
- *2909 Peachtree Place, LLC v. Commissioner*, Tax Court Docket No. 643-22
- *A.I. Enterprises, Inc. v. Georgia Dept. of Revenue*, OSAH-REV-SUTA-1026268-60
- *Alabama S&G, LLC v. Commissioner*, Tax Court Docket No. 7703-19
- *Albero Holdings, LLC v. Commissioner*, Tax Court Docket No. 16284-21
- *Albert v. Commissioner*, Tax Court Docket No. 8108-19
- *Ancient Oaks Holdings, LLC v. Commissioner*, Tax Court Docket No. 2538-24
- *Anderson Hollow, LLC v. Commissioner*, Tax Court Docket No. 12154-23
- *Appleby v. Commissioner*, Tax Court Docket No. 20592-05
- *Argent TH A, LLC v. Commissioner*, Tax Court Docket No. 29514-21
- *Argent TH A, LLC v. Commissioner*, Tax Court Docket No. 227-22
- *Asheville Star Building Owner, LLC v. Commissioner*, Tax Court Docket No. 28867-21
- *Asper v. Commissioner*, Tax Court Docket No. 14456-08
- *Astroturf Construction Corporation v. Commissioner*, Tax Court Docket No. 17630-23
- *Atkinson v. Commissioner*, Tax Court Docket No. 20377-08
- *Aycox v. Commissioner*, Tax Court Docket No. 3125-17
- *Aycox v. Commissioner*, Tax Court Docket No. 3126-17
- *Azar v. Commissioner*, Tax Court Docket No. 18450-15
- *Backwater Bluff Holdings, LLC v. Commissioner*, Tax Court Docket No. 13011-24
- *Baltimore v. Commissioner*, Tax Court Docket No. 24592-07
- *Barnes Escambia Properties, LLC v. Commissioner*, Tax Court Docket No. 7097-19
- *Bayou Sand Acquisitions, LLC v. Commissioner*, Tax Court Docket No. 12864-21
- *Be Creek, LLC v. Commissioner*, Tax Court Docket No. 7417-19

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- *Bear Creek LH Holdings, LLC v. Commissioner*, Tax Court Docket No. 12236-20
- *Bear Creek LKB Holdings, LLC v. Commissioner*, Tax Court Docket No. 16378-21
- *Bear Creek SK Holdings, LLC v. Commissioner*, Tax Court Docket No. 12400-20
- *Bear Creek SK Holdings, LLC v. Commissioner*, Tax Court Docket No. 14140-20
- *Bello v. Commissioner*, Tax Court Docket No. 191-22
- *Bickford Farm, LLC v. Commissioner*, Tax Court Docket No. 18981-22
- *Bickford Farm, LLC v. Commissioner*, Tax Court Docket No. 22943-22
- *Bird Granite, LLC v. Commissioner*, Tax Court Docket No. 3431-23
- *Blythe v. Georgia Dept. of Revenue*, Georgia Tax Tribunal, Docket No. 2438175
- *Boatwright v. Commissioner*, Tax Court Docket No. 9669-24
- *Bonaventura v. Commissioner*, Tax Court Docket No. 732-07
- *Boyd Granite Holdings, LLC v. Commissioner*, Tax Court Docket No. 3959-24
- *Briggs v. Commissioner*, Tax Court Docket No. 5738-19
- *Broad River Hardwoods, LLC v. Commissioner*, Tax Court Docket No. 5477-24
- *Brookside Valley Investments, LLC v. Commissioner*, Tax Court Docket No. 3368-23
- *Brookwood Properties, LLC v. Commissioner*, Tax Court Docket No. 7170-24
- *Browndale Plantation Reserve, LLC v. Commissioner*, Tax Court Docket No. 20378-21
- *Brushy Hollow, LLC v. Commissioner*, Tax Court Docket No. 12644-20
- *Burn Creek Farms, LLC v. Commissioner*, Tax Court Docket No. 635-23
- *Byrd v. Commissioner*, Tax Court Docket No. 19218-07
- *Callaway Creek, LLC v. Commissioner*, Tax Court Docket No. 3970-24
- *Carr v. Commissioner*, Tax Court Docket No. 14192-11
- *Carspecken v. Commissioner*, Tax Court Docket No. 6168-05
- *Cash Dollar Cove, LLC v. Commissioner*, Tax Court Docket No. 12427-23
- *Cedar Falls Property v. Commissioner*, Tax Court Docket No. 9209-24
- *Cedar Grove Property, LLC v. Commissioner*, Tax Court Docket No. 14286-24
- *Cedar Land, LLC v. Commissioner*, Tax Court Docket No. 7284-19
- *Centurion Georgia, LLC v. Commissioner*, Tax Court Docket No. 18139-23
- *Chattahoochee River Holdings, LLC v. Commissioner*, Tax Court Docket No. 11476-23
- *Clark v. Commissioner*, Tax Court Docket No. 26201-10
- *Colavito v. Commissioner*, Tax Court Docket No. 28650-14

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- *Cole Quarry, LLC v. Commissioner*, Tax Court Docket No. 11953-23
- *Collinsville Land, LLC v. Commissioner*, Tax Court Docket No. 12022-20
- *Collinsville Land, LLC v. Commissioner*, Tax Court Docket No. 12644-20
- *Contreras Torres v. Commissioner*, Tax Court Docket No. 6063-19
- *Cotton Hill Holdings, LLC v. Commissioner*, Tax Court Docket No. 6419-23
- *Country Wood Lane, LLC v. Commissioner*, Tax Court Docket No. 12206-23
- *Crimson Independence, LLC v. Commissioner*, Tax Court Docket No. 11561-20
- *Crockett 941, LLC v. Commissioner*, Tax Court Docket No. 13767-20
- *Crowder v. Commissioner*, Tax Court Docket No. 18095-11
- *Cub Creek Preserve, LLC v. Commissioner*, Tax Court Docket No. 12401-20
- *Curtis Investment Company, LLC v. Commissioner*, T.C. Memo 2017-150
- *Day Road Holdings, LLC v. Commissioner*, Tax Court Docket No. 12888-23
- *Deems v. Commissioner*, Tax Court Docket No. 13054-06
- *Deep Creek, LLC v. Commissioner*, Tax Court Docket No. 7283-19
- *Delta Sand Acquisitions, LLC v. Commissioner*, Tax Court Docket 12364-20
- *Denny Pines, LLC v. Commissioner*, Tax Court Docket 5124-24
- *DG Mineral Reserve, LLC v. Commissioner*, Tax Court Docket 12403-23
- *Dilworth v. Alabama Dept. of Revenue*, Alabama Tax Tribunal Docket No. 22-873-JP
- *Dixie Land Real Estate, LLC v. Commissioner*, Tax Court Docket No. 6267-24
- *Dixon v. Commissioner*, Tax Court Docket, No. 24439-09
- *Eades Rock, LLC v. Commissioner*, Tax Court Docket No. 3433-23
- *East Fork Investment Group, LLC v. Commissioner*, Tax Court Docket 10944-21
- *Edwards v. Commissioner*, Tax Court Docket No. 4480-08
- *Elk Horn Investment Group, LLC v. Commissioner*, Tax Court Docket No. 10195-23
- *Elliott v. Commissioner*, Tax Court Docket No. 18282-23
- *Emory v. Commissioner*, Tax Court Docket No. 21467-11
- *Entrekin v. Commissioner*, Tax Court Docket No. 13512-09
- *Equity Investment Associates, LLC v. United States*, W.D. NC, Case 3:21-cv-170f
- *Equity Investment Associates, LLC v. Commissioner*, Tax Court Docket No. 11973-23
- *Espy v. Georgia Dept. of Revenue*, Georgia Tax Tribunal Docket No. 2317524
- *Estate of Heilwig Beckers v. Commissioner*, Tax Court Docket No. 3123-22

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- *Estate of Mularoni v. Commissioner*, Tax Court Docket No. 17822-21
- *Estate of Mularoni v. Commissioner*, Tax Court Docket No. 18613-21
- *Excelsior Aggregates, LLC v. Commissioner*, Tax Court Docket No. 20608-18
- *Figure 8 (Georgia), LLC v. Commissioner*, Tax Court Docket No. 30608-21
- *Figure 8 (Highlands), LLC v. Commissioner*, Tax Court Docket No. 29850-21
- *Flint River Oaks, LLC v. Commissioner*, Tax Court Docket No. 11473-23
- *Flomaton Pits, LLC v. Commissioner*, Tax Court Docket No. 7636-19
- *Foster v. Commissioner*, Tax Court Docket No. 14907-08
- *Foster v. Commissioner*, Tax Court Docket No. 25101-13
- *Friedman v. Commissioner*, Tax Court Docket No. 24219-14
- *Geiger OSCP3, LLC v. Commissioner*, Tax Court Docket No. 019587-17
- *Generostee Shoals, LLC v. Commissioner*, Tax Court Docket 7200-24
- *Ginn Creek, LLC v. Commissioner*, Tax Court Docket No. 12644-20
- *Goddard v. Commissioner*, Tax Court Docket No. 13513-17
- *Goodwater Gap, LLC v. Commissioner*, Tax Court Docket No. 3651-24
- *Graham v. Commissioner*, Tax Court Docket No. 17876-08
- *Gray Mountain, LLC v. Commissioner*, Tax Court Docket No. 21354-21
- *Great Plains, LLC v. Commissioner*, Tax Court Docket No. 7304-19
- *Greenbriar Land Holdings, LLC v. Commissioner*, Tax Court Docket No. 8268-23
- *Greer Building, LLC v. Commissioner*, Tax Court Docket No. 12153-23
- *Guerrero v. Commissioner*, Tax Court Docket No. 6193-23
- *Gullickson v. Commissioner*, Tax Court Docket No. 22478-22
- *Hackney Creek, LLC v. Commissioner*, Tax Court Docket No. 2148-24
- *Hancock County Land, LLC v. Commissioner*, Tax Court Docket No. 12385-20
- *Hancock County Land, LLC v. Commissioner*, Tax Court Docket No. 12649-20
- *Hargrave v. Commissioner*, Tax Court Docket No. 24316-14
- *Harp v. Commissioner*, Tax Court Docket No. 28603-10
- *Heartland Automotive v. United States*, 10 AFTR 2d 2009-2406
- *HEC II Assurance, Inc. v. Commissioner*, Tax Court Docket No. 20423-23
- *Hendrick v. Commissioner*, Tax Court Docket No. 8805-08
- *Henry Eagle Brook 223, LLC v. Commissioner*, Tax Court Docket No. 8703-24

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- *Herrera v. Commissioner*, Tax Court Docket No. 21709-08
- *Hiers v. Commissioner*, Tax Court Docket No. 19277-17
- *Hiers v. Commissioner*, Tax Court Docket No. 16338-19
- *Highland Lake, LLC v. Commissioner*, Tax Court Docket No. 25988-21
- *Highland Lake, LLC v. Commissioner*, Tax Court Docket No. 27483-21
- *Highland Property Holdings, LLC v. Commissioner*, Tax Court Docket No. 8778-23
- *Highway 20 Henry 74, LLC v. Commissioner*, Tax Court Docket No. 3733-23
- *Hildebrandt Owner, LLC v. Commissioner*, Tax Court Docket No. 13866-23
- *Hill Top S&G, LLC v. Commissioner*, Tax Court Docket No. 7704-19
- *Hillside Holdings, LLC v. Commissioner*, Tax Court Docket No. 12890-20
- *Hillside Holdings, LLC v. Commissioner*, Tax Court Docket No. 13452-20
- *Hilton v. Commissioner*, Tax Court Docket No. 2459-19
- *Hogan v. Commissioner*, Tax Court Docket No. 17280-10
- *Hoyes v. Commissioner*, Tax Court Docket No. 21911-19
- *Housing Associates of Frisco, LP v. Commissioner*, Tax Court Docket No. 21780-11
- *Illuminate Resources, LLC v. Commissioner*, Tax Court Docket No. 34894-21
- *Industrial S&G, LLC v. Commissioner*, Tax Court Docket No. 7475-19
- *Jake Hollow Holdings, LLC v. Commissioner*, Tax Court Docket No. 4760-24
- *JC Land, LLC v. Commissioner*, Tax Court Docket No. 7360-19
- *Jones Meadow, LLC v. Commissioner*, Tax Court Docket No. 6064-24
- *Kesterton v. Commissioner*, Tax Court Docket No. 9878-22
- *Kight v. Commissioner*, Tax Court Docket No. 12249-14
- *King v. Commissioner*, Tax Court Docket No. 11897-14
- *Kissinger Acquisitions, LLC v. Commissioner*, Tax Court Docket No. 1440-23
- *Knat Creek, LLC v. Commissioner*, Tax Court Docket No. 7637-19
- *Laakso v. Commissioner*, Tax Court Docket No. 21912-19
- *Lake Jordan Holdings, LLC v. Commissioner*, Tax Court Docket No. 16532-21
- *Lakepoint Land II, LLC v. Commissioner*, Tax Court Docket No. 13925-17
- *Landow v. Commissioner*, T.C. Memo 2011-177
- *Legacy Louisville, LLC v. Commissioner*, Tax Court Docket No. 12146-23
- *Leroque v. Commissioner*, Tax Court Docket No. 13253-09

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- *Little Generostee Creek, LLC v. Commissioner*, Tax Court Docket No. 18936-23
- *Little Horse Creek Property, LLC v. Commissioner*, Tax Court Docket No. 7421-19
- *Little Newford Creek, LLC v. Commissioner*, Tax Court Docket No. 1915-24
- *Little Pumpkin Creek North, LLC v. Commissioner*, Tax Court Docket No. 12717-20
- *Little Pumpkin Creek North, LLC v. Commissioner*, Tax Court Docket No. 14143-20
- *Little River Preserve, LLC v. Commissioner*, Tax Court Docket No. 15880-23
- *Lockhart v. Commissioner*, Tax Court Docket No. 17809-06
- *Loesel and McDougall v. Commissioner*, Tax Court Docket No. 14453-12
- *Long Branch Land, LLC v. Commissioner*, Tax Court Docket No. 7288-19
- *Long Leaf Property Holdings, LLC v. Commissioner*, Tax Court Docket No. 11982-16
- *Lookout Creek Mining Co., LLC v. Commissioner*, Tax Court Docket No. 3906-21
- *Louisiana Motion Picture Credit Fund v. Commissioner*, Tax Court Doc. No. 1256-11
- *LVI Investors, LLC v. Commissioner*, T.C. Memo 2009-254
- *Magnolia West, LLC v. Commissioner*, Tax Court Docket No. 6924-23
- *Massey Creek, LLC v. Commissioner*, Tax Court Docket No. 816-24
- *Mathias v. Commissioner*, Tax Court Docket No. 10124-06
- *McAlister v. Commissioner*, Tax Court Docket No. 18584-08
- *McGovern v. Commissioner*, Tax Court Docket No. 8145-09
- *McLeod v. Commissioner*, Tax Court Docket No. 12676-21
- *McNorthup Properties, LLC v. Commissioner*, Tax Court Docket No. 28861-21
- *MDH Timber Holdings, LLC v. Commissioner*, Tax Court Docket No. 6929-24
- *Meadowwood Financial Services, LLC v. Commissioner*, Tax Docket No. 18630-17
- *Mill Creek 770, LLC v. Commissioner*, Tax Court Docket No. 12251-20
- *Miller v. Commissioner*, Tax Court Docket No. 24376-1
- *Mingledorff v. Commissioner*, Tax Court Docket No. 7804-22
- *Mingledorff v. Commissioner*, Tax Court Docket No. 9508-22
- *Mingledorff v. Commissioner*, Tax Court Docket No. 9510-22
- *Mingledorff Subtrust v. Commissioner*, Tax Court Docket No. 9509-22
- *Mingledorff Subtrust v. Commissioner*, Tax Court Docket No. 9511-22
- *Miniyar v. Commissioner*, Tax Court Docket No. 18278-23
- *Mississippi Sand Acquisitions, LLC v. Commissioner*, Tax Court Document 12379-20

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- *Moister v. Commissioner*, Tax Court Docket No. 7420-19
- *Montgomery-Alabama River, LLC v. Commissioner*, Tax Court Docket No. 9254-19
- *Moody v. Commissioner*, Tax Court Docket No. 12675-21
- *Moore v. Commissioner*, Tax Court Docket No. 15204-19
- *Mossy Flats Property, LLC - Tax Court Docket No. 11538-24*
- *Mountaineer Equity Holdings, LLC v. Commissioner*, Tax Court Docket No. 6423-23
- *Movie Ranch Alvaton, LLC v. Commissioner*, Tax Court Docket No. 5479-24
- *Mundy v. Commissioner*, Tax Court Docket No. 13500-08
- *Murray v. Georgia Dept. of Revenue*, OSAH-REV-ITA-0904170-60
- *Myers v. Commissioner*, Tax Court Docket No. 21188-11
- *Nautical Hill Holdings, LLC v. Commissioner*, Tax Court Docket No. 11971-20
- *Neighbors Ridge, LLC v. Commissioner*, Tax Court Docket No. 12075-23
- *Nicholson Land Acquisitions, LLC v. Commissioner*, Tax Court Docket No. 21953-22
- *Nobile v. Commissioner*, Tax Court Docket No. 24541-12
- *Nolen Lake, LLC v. Commissioner*, Tax Court Docket No. 1936-24
- *Norma Dean I, LLC v. Commissioner*, Tax Court Docket No. 21351-21
- *Norma Dean I, LLC v. Commissioner*, Tax Court Docket No. 29516-21
- *Norman W. Fries, Inc. v. Commissioner*, Tax Court Docket No. 3439-12
- *Northshore, LLC v. Commissioner*, Tax Court Docket No. 11511-21
- *Octagon Glade Family, LLC v. Commissioner*, Tax Court Docket No. 34904-21
- *Old Paris Landing Holdings, LLC v. Commissioner*, Tax Court Docket No. 12887-20
- *Old Paris Landing Holdings, LLC v. Commissioner*, Tax Court Docket No. 13453-20
- *ORC Partners, LLC v. Commissioner*, Tax Court Docket No. 1041-16
- *Oxbow Bend, LLC v. Commissioner*, Tax Court Docket No. 12718-19
- *Parkerson Church Reserve, LLC v. Commissioner*, Tax Court Docket No. 11868-20
- *Parkerson Sands, LLC v. Commissioner*, Tax Court Docket No. 25891-21
- *Parkerson Sands, LLC v. Commissioner*, Tax Court Docket No. 32566-21
- *Perez v. Commissioner*, Tax Court Docket No. 24434-09
- *Patel Educational Services, Inc. v. Commissioner*, Tax Court Docket No. 1265-23
- *Pettis v. Commissioner*, Tax Court Docket No. 21335-12
- *Picayune Pearl Aggregates, LLC v. Commissioner*, Tax Court Docket No. 7045-19

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- *Pines & Quail, LLC v. Commissioner*, Tax Court Docket No. 1524-23
- *Piton Holdings, LLC v. Commissioner*, Tax Court Docket No. 637-23
- *Point of the River, LLC v. Commissioner*, Tax Court Docket No. 12049-19
- *Porter House, LLC v. Commissioner*, Tax Court Docket No. 31165-21
- *Porter House, LLC v. Commissioner*, Tax Court Docket No. 646-22
- *Possum Rock, LLC v. Commissioner*, Tax Court Docket No. 22637-22
- *Possum Rock Plantation, LLC v. Commissioner*, Tax Court Docket No. 14006-23
- *Power v. Commissioner*, Tax Court Docket No. 18135-11
- *Pratt v. Commissioner*, Tax Court Docket No. 10380-24
- *Pratt v. Commissioner*, Tax Court Docket No. 10803-24
- *Pratt v. Commissioner*, Tax Court Docket No. 11144-24
- *RLP Holdings, v. Commissioner*, Tax Court Docket No. 10190-08
- *Railroad Valley Mining Corporation v. Commissioner*, Tax Court Docket 13683-20
- *Railroad Valley Mining Corporation v. Commissioner*, Tax Court Docket 172-21
- *Redwood Land Preservation, LLC v. Commissioner*, Tax Court Docket No. 8706-24
- *Rivershore Sand Acquisitions, LLC v. Commissioner*, Tax Court Docket No. 126-24
- *Riverview Land Preservation, LLC v. Commissioner*, Tax Court Docket No. 10054-24
- *Robinson Laurel Partnership v. Commissioner*, Tax Court Docket No. 2455-13
- *Robles v. Commissioner*, Tax Court Docket No. 9725-13
- *Rock Bottom BBS, LLC v. Commissioner*, Tax Court Docket No. 9145-21
- *Rock Cove Property, LLC v. Commissioner*, Tax Court Docket No. 6848-24
- *Roddy Gap, LLC v. Commissioner*, Tax Court Docket No. 11451-23
- *Rosenfeld v. Commissioner*, Tax Court Docket No. 11838-12
- *S&S Nursery, Inc. v. Commissioner*, Tax Court Docket No. 12920-11
- *Salt River Acquisitions, LLC v. Commissioner*, Tax Court Docket No. 10062-24
- *Sanctuary at Falling Creek, LLC*, Tax Court Docket No. 11745-24
- *Sand Investment Co., LLC v. Commissioner*, 157 T.C. 11 (2021)
- *Sandlapper Hill, LLC v. Commissioner*, Tax Court Docket No. 31175-21
- *Santos v. Commissioner*, Tax Court Docket No. 19669-23
- *Savage Point Properties, LLC v. Commissioner*, Tax Court Docket No. 14607-23
- *Savannah Preserve, LLC v. Commissioner*, Tax Court Docket No. 16230-24

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- *Savannah Shoals, LLC v. Commissioner*, Tax Court Docket No. 3412-22
- *Scarborough v. Commissioner*, Tax Court Docket No. 9516-24
- *Schoen v. Commissioner*, Tax Court Docket No. 449-10
- *Schwartz v. Commissioner*, Tax Court Docket No. 12531-06
- *Sehorsch v. Commissioner*, Tax Court Docket No. 18612-22
- *Selman v. Commissioner*, Tax Court Docket No. 5917-12
- *Seven Hawks, LLC v. Commissioner*, Tax Court Docket No. 809-22
- *Sheehan v. Commissioner*, Tax Court Docket No. 20850-15
- *Shofner v. Commissioner*, Tax Court Docket No. 5065-11
- *Silver Run Holdings, LLC v. Commissioner*, Tax Court Docket No. 10457-21
- *Silver Run Holdings, LLC v. Commissioner*, Tax Court Docket No. 12660-21
- *Simmons v. Commissioner*, Tax Court Docket No. 5058-06
- *Smith Lake v. Commissioner*, Tax Court Docket No. 004980-17
- *Southland Aggregate, LLC v. Commissioner*, Tax Court Docket No. 2148-2
- *Sparta Beef, LLC v. Commissioner*, Tax Court Docket No. 16519-23
- *Sparta Beef, LLC v. Commissioner*, Tax Court Docket No. 19736-23
- *Spartan Investors I, LLC v. Commissioner*, Tax Court Docket No. 8579-23
- *Statler Cleveland, LLC v. Commissioner*, Tax Court Docket No. 15231-24
- *Stillwater Springs Partners, LLC v. Commissioner*, Tax Court Docket No. 13838-23
- *Storey Hollow, LLC v. Commissioner*, Tax Court Docket No. 12648-20
- *Storm Crow, LLC v. Commissioner*, Tax Court Docket No. 7190-23
- *Stringer v. Commissioner*, Tax Court Docket No. 15898-07
- *Swan v. Commissioner*, Tax Court Docket No. 29465-08
- *Sweet Gravy Preservation, LLC*, Tax Court Docket No. 11977-24
- *Tarpon Creek, LLC v. Commissioner*, Tax Court Docket No. 1119-23
- *Tatham Rock Land, LLC v. Commissioner*, Tax Court Docket No. 17563-23
- *Taylor v. Commissioner*, Tax Court Docket No. 9121-24
- *Teague v. Commissioner*, Tax Court Docket No. 9478-21
- *Teague v. Commissioner*, Tax Court Docket No. 566-23
- *Tensaw Creek, LLC v. Commissioner*, Tax Court Docket No. 12755-23
- *Terpstra v. Commissioner*, Tax Court Docket No. 12825-10

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- *Thomas v. Commissioner*, Tax Court Docket No. 13479-17
- *Thomas v. Commissioner*, Tax Court Docket No. 21689-18
- *Tigers Eye Trading, LLC v. Commissioner*, 138 T.C. No. 6 (2012)
- *Tivoli Center Chattanooga, LLC v. Commissioner*, Tax Court Docket No. 14575-23
- *Tom's Mountain Creek, LLC v. Commissioner*, Tax Court Docket No. 12210-21
- *Top Rock BBS, LLC v. Commissioner*, Tax Court Docket No. 9152-21
- *Topping v. Commissioner*, T.C. Memo 2007-92
- *Truax v. Commissioner*, Tax Court Docket No. 12399-20
- *Tsui v. Commissioner*, Tax Court Docket No. 26343-12
- *United States v. Bucari*, Case No. 1:21-CV-2199 (N.D. Ga.)
- *United States v. Drillmann*, Case No. 8:18-cv-00830 (M.D. Fla.)
- *Valley Park Ranch, LLC v. Commissioner*, Tax Court Docket No. 12384-20
- *Valley Park Ranch Two, LLC v. Commissioner*, Tax Court Docket No. 11448-23
- *Veribest Haynie, LLC v. Commissioner*, Tax Court Docket No. 4844-23
- *Veribest Palmetto, LLC v. Commissioner*, Tax Court Docket No. 5760-23
- *Veribest Vesta, LLC v. Commissioner*, Tax Court Docket No. 9158-23
- *Veribest Stevens, LLC v. Commissioner*, Tax Court Docket No. 1440-23
- *Vines v. Commissioner*, 126 T.C. 279 (2006)
- *Vintage at Mt. Vernon, LP v. Commissioner*, Tax Court Docket No. 15973-10
- *Virginia Historic Tax Credit Fund v. Commissioner*, T.C. Memo 2009-295
- *Wahoo River, LLC v. Commissioner*, Tax Court Docket No. 503-23
- *Walnut Gorge, LLC v. Commissioner*, Tax Court Docket No. 17123-24
- *Wasson v. Commissioner*, Tax Court Docket No. 8108-09
- *Waterfork Holdings, LLC v. Commissioner*, Tax Court Docket No. 8080-24
- *Wayside Hill, LLC v. Commissioner*, Tax Court Docket No. 16542-23
- *Weller v. Commissioner*, Tax Court Docket No. 28236-08
- *Whitetail Land Preservation, LLC v. Commissioner*, Tax Court Docket No. 13131-24
- *Winnemucca Holdings, LLC v. Commissioner*, Tax Court Docket No. 13938-23
- *Woods v. Commissioner*, Tax Court Docket No. 12230-15
- *Woods v. Commissioner*, Tax Court Docket No. 12231-15
- *Woods & Water Properties v. Commissioner*, Tax Court Docket No. 11913-23

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- *Wright v. Commissioner*, Tax Court Docket No. 5491-10
- *Wrigley v. Commissioner*, Tax Court Docket No. 19796-21
- *Yacht Creek, LLC v. Commissioner*, Tax Court Docket No. 504-23
- *Zolessi v. Commissioner*, Tax Court Docket No. 8530-23

IRS Administrative Rulings

In addition to resolving tax disputes, Hale also has considerable experience obtaining favorable rulings for clients from the IRS National Office. A partial list of rulings is set forth below:

- Private Letter Ruling _____-24 (ruling regarding Qualified Opportunity Zone certification of eligibility and tax-benefit election)
- Private Letter Ruling _____-23 (ruling regarding an Electing Small Business Trust election necessitated by inadvertent termination of S corporation status)
- Private Letter Ruling 107742-23 (ruling regarding late election to treat domestic entity as a subchapter S corporation)
- Private Letter Ruling 107890-22 (ruling regarding a late portability election of the deceased spousal unused exclusion to decrease U.S. estate taxes)
- Private Letter Ruling 121241-21 (ruling regarding late aggregation election under Section 469 concerning rental real properties)
- Private Letter Ruling 117191-20 (ruling regarding late election to treat domestic entity as a subchapter S corporation).
- Private Letter Ruling 129360-19 (ruling regarding carryover of loss from natural disaster to prior year under Section 165(i))
- Private Letter Ruling 119920-19 (ruling regarding reclassification of domestic entity from subchapter S corporation to partnership).
- Private Letter Ruling 101685-19 (ruling regarding a late portability election of the deceased spousal unused exclusion to decrease U.S. estate taxes)
- Private Letter Ruling 107887-17 (ruling regarding refund methodology involving accounting firm, foreign real estate funds, and non-resident alien investors)
- Private Letter Ruling 107272-17 (ruling regarding late Section 754 election and tiered-partnership structure)
- Private Letter Ruling 107273-17 (ruling regarding late Section 754 election and tiered-partnership structure)
- Private Letter Ruling 101616-17 (ruling regarding a retroactive election, pursuant to Section 877A, to expatriate from the United States without payment of "exit tax")
- Private Letter Ruling 137767-16 (ruling regarding proposed refund methodology, Section 6695(f), and Circular 230)
- Private Letter Ruling 131079-14 (ruling regarding potential penalties related to refund methodology for foreign investors in U.S. entities)
- Private Letter Ruling 201408003 (ruling authorizing parent corporation to make a late "S" election and to treat two subsidiaries as QSubs)
- Private Letter Ruling 201338014 (ruling regarding multiple foreign retirement accounts and special treatment under bilateral treaty)
- Private Letter Ruling 201309001 (ruling regarding foreign pension, investment, and other accounts)

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- Private Letter Ruling 201308003 (ruling addressing various international tax non-compliance issues)
- Private Letter Ruling 201242004 (ruling regarding international tax issues concerning foreign retirement plans)
- Private Letter Ruling 201210009 (ruling allowing taxpayer to rectify tax non-compliance related to Canadian registered retirement savings plan)
- Private Letter Ruling 201131017 (ruling granting taxpayer an extension under 9100 regulations to make favorable international tax election)
- Private Letter Ruling 201149014 (ruling concerning special five-year net operating loss carryback rules)
- Private Letter Ruling 201002030 (ruling allowing taxpayer to make multi-year election to resolve international tax issues on a penalty-free, tax-free basis)
- Private Letter Ruling 200751012 (ruling granting taxpayer relief from back taxes, interest, and penalties resulting from nondisclosure of foreign retirement accounts)

Other Administrative Remedies with IRS

In situations where obtaining a private letter ruling from the IRS National Office is unnecessary, Hale has achieved the desired tax results for clients through other administrative procedures, including the following:

- Request pursuant to Rev. Proc. 2008-27 for relief from tax withholding obligation on the disposition of a U.S. real property interest under Treas. Reg. §1.445-2(d)(2).
- Request to file late Forms 1120-F (enclosing Form 5472, Forms 8833, and other international information returns) on a penalty-free basis, claiming all deductions and credits, pursuant to special waiver procedures under Reg. §1.882-4(a)(3)(ii).
- Request for extension of the period to obtain "qualified replacement property" and to continue deferring gain after an involuntary conversion, pursuant to Section 1033(a)(2) (B)(ii) and Reg. § 1.1033(a)-2(c)(3).
- Request for late election to defer U.S. income tax on accretion in foreign retirement plans pursuant to Rev. Proc. 2014- 55.
- Request for extension to make an election under Proc. 2009- 52 to carry back net operating losses beyond the normal two-year limit.
- Request to make a foreign earned income exclusion election under Section 911 pursuant to Reg. § 1.911-7.
- Request to nullify previous election under Section 6013(g) to have non-resident alien spouse treated as U.S. person.
- Request for relief to file a late Gain Recognition Agreement under Section 367 and Treas. Reg. § 1.367(a)-8(p) in connection with a foreign-to-foreign reorganization.
- Request for elimination of expatriation/exit tax under Section 877A pursuant to the Relief Procedures for Certain Former Citizens.
- Request to make a late aggregation election for real estate professionals under Section 469 pursuant to Rev. Proc. 2011-34
- Request for penalty waivers related to tax returns and various international information returns pursuant to Notice 2022-36.

Tax Publications

Hale ranks among the most active tax writers in the country, having published more than 240 major articles in top law reviews and tax

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journals. A partial list of his articles is set forth below.

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- 284El trabajo infantil en América Latina y Perú: un programa para su reducción, 29 Debate Agrario (Peru): Análisis y Alternativos 81-112 (1999).
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- 287Timber Certification: An Alternative to the Destruction of the Chilean Forests, 14(2) University of Oregon Journal of Environmental Law and Litigation 301-350 (1999).
- 288The Lome Convention in the Next Millennium: Modification of the Trade/Aid Package, 7(3) University of Kansas Journal of Law & Public Policy 83-104 (1998).

Academic Awards

- Harry S. Truman Foundation Scholar
- Janice Dawson Quinn Tax Scholar
- Tinker Foundation Scholar
- Senator James B. Pearson International Fellow
- Kansas Journal of Law & Public Policy, member and note contributor
- Florida Tax Review, graduate editor

Hale E. Sheppard, *Continued*

Professional Recognitions

- American College of Tax Counsel, Fellow (2019 through 2021)
- Chambers USA - Tax Litigation Leader (2009 through 2021)
- Georgia Super Lawyers - Tax (2012 through 2022)
- Best Lawyers in America - Tax Litigation and Controversy (2019 through 2022)
- Legal 500 – Tax Litigation and Controversy (2015 through 2021)

Bar Memberships

Hale is licensed to practice law in the following states:

- Georgia
- Texas
- Florida
- Washington, D.C.

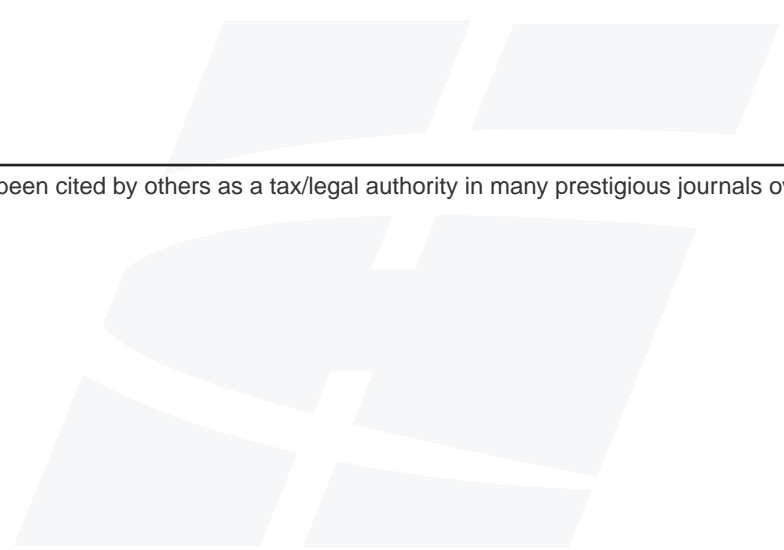
Court Admissions

Hale is admitted to practice before several federal courts:

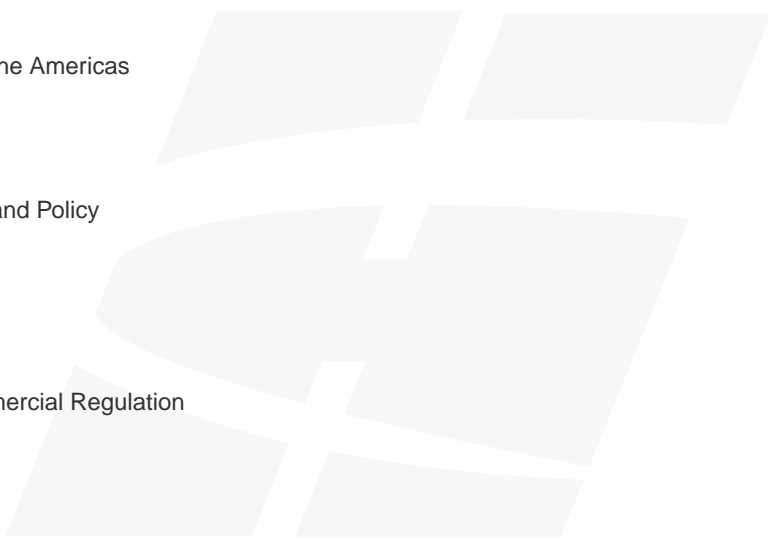
- U.S. Tax Court
- U.S. Court of Federal Claims
- U.S. Court of Appeals, Federal Circuit
- U.S. Court of Appeals, Fourth Circuit
- U.S. Court of Appeals, Fifth Circuit
- U.S. Court of Appeals, Eleventh Circuit
- U.S. District Court – Middle District of Georgia
- U.S. District Court – Northern District of Georgia
- U.S. Court of International Trade

Citations as Authority - Tax and Law Journals

In addition to publishing a long list of articles, Hale has been cited by others as a tax/legal authority in many prestigious journals over the years, such as:

- Harvard Law Review
 - Yale Law Journal
 - Columbia Law Review
 - New York University Tax Law Review
 - Virginia Tax Review
- 

Hale E. Sheppard, *Continued*


- Florida Tax Review
 - The Tax Lawyer
 - Michigan Journal of International Law
 - George Washington International Law Review
 - Georgetown International Environmental Law Review
 - Fordham Urban Law Journal
 - UCLA Law Review
 - Northwestern Journal of Criminal Law and Criminology
 - Boston College Law Review
 - California Western International Law Journal
 - Washington University Global Studies Law Review
 - Pittsburgh Journal of Law and Commerce
 - Wisconsin International Law Journal
 - DePaul Law Review
 - Georgetown Law and Policy in International Business
 - Texas Law Review
 - Suffolk Law Review
 - Thomas M. Cooley Law Review
 - South Texas International Trade Law Journal
 - Columbia Journal of Transnational Law
 - Air Force Law Review
 - San Diego International Law Journal
 - Southwestern University Journal of Law and Trade in the Americas
 - Florida Journal of International Law
 - Loyola International and Comparative Law Review
 - Colorado Journal of International Environmental Law and Policy
 - University of Denver Transportation Law Journal
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Hale E. Sheppard, *Continued*

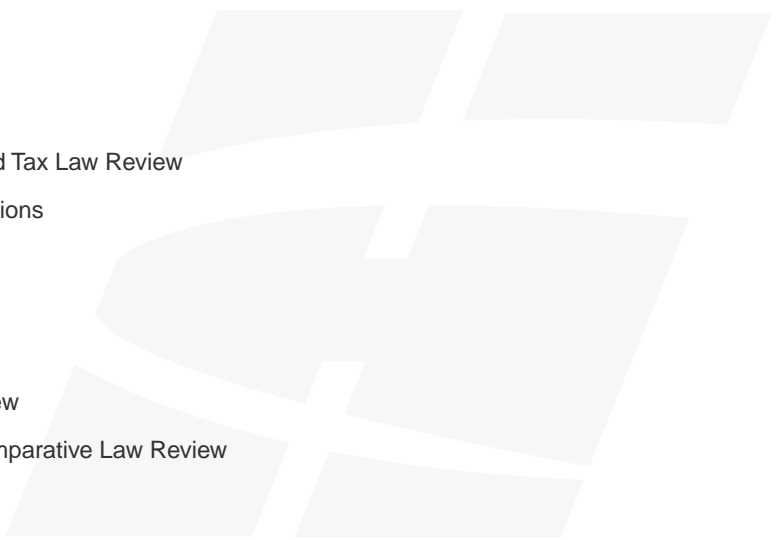
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- University of California-Hastings Law Journal
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- New Mexico Law Review
- Case Western Reserve Canada-United States Law Journal
- Washington Pacific Rim Law and Policy Journal
- Texas Tech Journal of Administrative Law
- Fordham International Law Journal
- Minnesota Law Review
- Northwestern Journal of International Law and Business
- University of California-Davis Journal of International Law and Policy
- Tulsa Journal of Comparative and International Law
- New York International Law Review
- Southern Methodist University Law and Business Review of the Americas
- University of the Pacific Transnational Lawyer
- Widener University Law Review
- Revista Juridica Universidad de Puerto Rico
- Brooklyn Journal of International Law
- Tulane Journal of International and Comparative Law
- University of Cincinnati Immigration and Nationality Law Review
- Florida State Journal of Transnational Law and Policy
- Berkeley Journal of International Law
- Boston College International and Comparative Law Review
- American Journal of International Law
- Syracuse Law and Technology Journal
- International Business Lawyer
- Georgia Law Review
- Journal of International Economic Law
- Ohio State Law Journal
- Catholic University Law Review
- Pace International Law Review



Hale E. Sheppard, *Continued*

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 - S. Joint Committee on Taxation Report
 - University of Connecticut Insurance Law Journal
 - New York University Law Review
 - Columbia Business Law Review
 - Villanova Law Review
 - Houston Journal of International Law
 - Cornell International Law Journal
 - Fordham Law Review
 - National Taxpayer Advocate Report to Congress
 - Federal Circuit Bar Journal
 - Fordham Intellectual Property, Media, and Entertainment Law Journal
 - DePaul Business and Commercial Law Journal
 - Michigan State Law Review
 - Penn State Law Review
 - Journal of International Commercial Law and Technology
 - University of California-Davis Business Law Journal
 - University of Buckingham Denning Law Journal
 - Hofstra University Journal of International Business and Law
 - Georgetown Journal of Law and Public Policy
 - Denver Journal of International Law and Policy
 - Chapman Law Review
 - Korean Estate, Tax, and Personal Financial Planning Journal
 - California Journal of Tax Litigation
 - Boston University Review of Banking and Financial Law
 - Worldwide Tax Daily
 - Tax Notes Today
 - Washington Law Review
 - Fordham Journal of Corporate and Financial Law
 - Kansas Law Review
 - George Washington University Public Contract Law Journal
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Hale E. Sheppard, *Continued*

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 - Washington University (St. Louis) Law Review
 - Michigan State Journal of Business and Securities Law
 - Austrian Review of International and European Law
 - Singapore Journal of Legal Studies
 - European Business Law Review
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 - Colorado Natural Resources, Energy & Environmental Law Review
 - Estate Planning Journal
 - Connecticut Law Review
 - Southern Law Journal
 - Loyola Consumer Law Review
 - Journal of International Taxation
 - Australian Yearbook of International Law
 - California State University Tax Development Journal
 - Osgoode Hall Law Journal
 - International Business Lawyer
 - Zbornik pravnog Fakulteta Sveučilišta u Rijeci (Croatia)
 - Columbia Journal of Tax Law
 - Public Contract Law Journal
 - Minnesota Journal of International Law
 - Georgia State University Law Review
 - Global Jurist
 - University of Missouri Business, Entrepreneurship, and Tax Law Review
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 - International Enforcement Law Reporter
 - Belmont University Law Review
 - Canadian Tax Journal
 - William and Mary Environmental Law and Policy Review
 - University of California-Hastings International and Comparative Law Review
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Hale E. Sheppard, *Continued*

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- Rutgers Computer and Technology Law Journal
- Estates, Trusts & Pensions Journal
- George Mason University Law Review
- University of Indiana Law Journal
- University of Texas Environmental Law Journal

Citations as Authority - Court Submissions

Hale has also been cited in legal briefs filed by taxpayers in the following federal courts:

- U.S. Court of Federal Claims
- U.S. Court of Appeals, Third Circuit
- U.S. Court of Appeals, Fifth Circuit
- U.S. Court of Appeals, Sixth Circuit
- U.S. Court of Appeals, Ninth Circuit
- U.S. District Court, New Jersey
- U.S. District Court, Southern District of New York
- U.S. District Court, Utah

Citations as Authority - Books

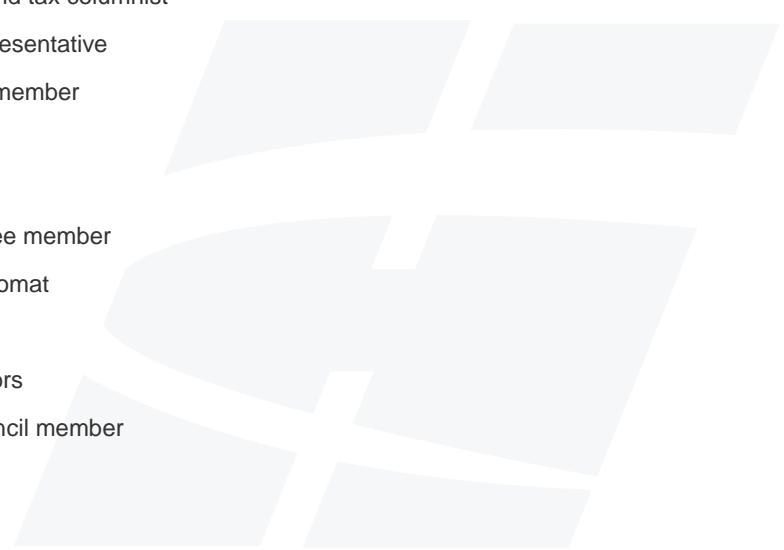
In addition to being referenced as a tax/legal expert in a long list of journals, Hale has also been cited in various books, such as:

- Tax Controversies: Practice and Procedure, Carolina Academic Press.
- Effectively Representing Your Client Before the IRS, American Bar Association.
- Tax Fraud and Evasion: Money Laundering, Asset Forfeiture, Sentencing, WG&L.
- Going Global: A Guide to Building an International Business, Thomson Reuters.
- International Tax as International Law: An Analysis of the International Tax Regime, Cambridge University Press.
- Tax Planning with U.S. Holding Companies - Repatriation of Profits from Europe, Kluwer Law International.
- NAFTA Revisited: Achievements and Challenges, Institute for International Economics.
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- Global Perspectives on Income Tax Law, Oxford University Press
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- Strategic Management of Health Care Organizations, Wiley & Co.
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- The First Decade of NAFTA: The Future of Free Trade, Transnational Publishers.
- Taxation and Migration, Wolters Kluwer.
- Taxation of International Transactions: Materials, Text, and Problems, Thomson West.
- Tax Planning for Domestic and Foreign Partnerships, Practising Law Institute.

Professional Affiliations

- Journal of International Taxation, Board of Advisors
 - Journal of Taxation, former Editorial Board member and tax columnist
 - IRS-Practitioner Liaison Committee, Georgia Bar representative
 - Journal of Tax Practice & Procedure, Editorial Board member
 - Georgia Bar Tax Section, former President
 - Georgia Bar Journal, former Editorial Board member
 - GSU Low-Income Taxpayer Clinic, Advisory Committee member
 - Georgia Council for International Visitors, Citizen Diplomat
 - American Bar Association, Tax Section, Member
 - Atlanta Bar Association, Tax Section, Board of Directors
 - American Citizens Abroad, Former Tax Advisory Council member
 - Latin American Association, Member
- 

Hale E. Sheppard, *Continued*

- World Trade Center Atlanta, Member
- Southern Capital Forum, Member
- Law360 Tax Authority International, Editorial Board

