



IRS Appeals Proceedings

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Representing taxpayers before the IRS Office of Appeals is a staple of Ivins, Phillips & Barker's practice. Appeals proceedings are much cheaper, faster, and less distracting for the taxpayer than tax litigation. And, unlike in litigation, the taxpayer's privacy remains strongly protected.

This is not to say, however, that responding to a 30-day letter and negotiating with Appeals can be taken lightly. We bring the full weight of our attorneys' training and experience to the Appeals process, emphasizing the following:

- **Fact development.** Assembling the type of evidence that would carry the day at trial is key to obtaining concessions or strong settlements in Appeals. We take a thorough approach to gathering and presenting supporting documents, and particularly affidavits, from clients and, when necessary, from expert witnesses.
- **Written advocacy.** Our lawyers graduated from the nation's top law schools, and many served on law reviews or in judicial clerkships. Our protests, and the legal research behind them, have persuaded many an Appeals officer to concede the IRS got it wrong.
- **Oral advocacy and negotiation.** Persuasive protests are necessary but not sufficient. They must be backed up by effective presentation of the taxpayer's arguments at in-person conferences, and the ability to respond effectively and immediately to whatever questions or concerns the Appeals officers may have. Our attorneys have substantial experience working face-to-face with Appeals officers and we fight hard for our clients in negotiations.

Our track record in Appeals includes the following:



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- Secured full concession of alleged \$1 billion tax deficiency asserted against defense industry client in dispute over completed contract method of accounting.
- Secured settlement reducing by \$800 million a proposed assessment against multinational corporation in foreign tax credit dispute.
- Secured settlement for energy industry client in dispute involving \$99 million deduction for contract termination payments.
- Secured settlement of alleged tax deficiency asserted against auto industry client based on IRS transfer pricing and substance-over-form challenges to international restructuring.
- Secured settlement for multinational corporation in dispute involving whether IRS could adjust cross-border license fee for the use of know-how under Code section 482.
- Secured settlements allowing substantial minority interest discounts, and discounts for lack of marketability, for estate tax and gift tax purposes.
- Secured settlements for multinational corporations in disputes involving whether electrical equipment qualified as tangible personal property for purposes of investment tax credit and accelerated depreciation.
- Secured settlement for defense industry client in dispute involving whether facility was machinery and equipment or a building for purposes of MACRS depreciation.
- Secured settlement for energy industry client in disputed casualty loss deduction for hurricane clean-up expenses.

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