



# Jeff Moeller Writes About the Research Credit for Tax Notes

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IPB partner Jeff Moeller's article "Giving Developers the Research Credit They Deserve," was published by *Tax Notes Federal* in its May 17 issue. Many developers and producers of specialized equipment face a vulnerability, highlighted by a recent Tax Court case, that may take away the companies' research credits. Jeff's article points out what tax departments can do now to make sure they don't fall into this trap and develops a new argument for companies facing challenges to their research credits as "funded" under the "substantial rights" rule.

Jeff is one of the leading practitioners on the research credit issue. In 2009, he filed what is still the largest docketed research credit case in US history, *Bayer Corp v. US*, Case no. 09-cv-351 (U.S. District Court, W.D. Pa. - pending), involving \$6 billion in claimed research expenditures and almost \$200 million in credit. In addition to his practical experience, he has written previously and presented extensively on research credit topics.