



"The State of the Non-Disavowal Principle after Complex Media"

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Jamie Brown's article titled "The State of the Non-Disavowal Principle after *Complex Media*" appeared on the cover of the May 13, 2024, edition of *Tax Notes Federal* magazine.

A recent Tax Court opinion, and the IRS's non-acquiescence, highlight disagreements regarding the scope of the non-disavowal principle, which can apply when taxpayers attempt to recast their own transactional form for tax purposes. Jamie's article evaluates the relative merits of the two sides' positions and their implications for taxpayers.

The article is available to subscribers here:

<https://taxnotes.co/3UWIkck>.