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Services

Litigation and Dispute Resolution
Tax Litigation and Consulting
Corporate and Transactions
Tax: Federal
Tax: State and Local
Financial Services

Industries

Financial Institutions

Education

Columbia Law School, LL.B.
Wayne Law School, LL.M., 1965
Taxation
Columbia College, A.B. 1962

Bar Admissions

New York
Michigan



Loren M. Opper

Of Counsel

When it comes to tax issues, Loren Opper is widely recognized as one of the leading legal experts in the United States with an extensive prior background in both the private and public sectors.

During a more than 35-year career at Ford Motor Co., most recently as director of IRS Audits, Appeals and Litigation, Loren was responsible for handling all of the automaker's complex federal tax issues. Currently his practice focuses on federal tax controversies, including income and employment taxes in the federal courts and matters within the Internal Revenue Service, including examinations and administrative appeals.

Reported and Published Decisions

Broz v Commissioner of Internal Revenue (Court of Appeals for the Sixth Circuit (2013))
Ford Motor Company v Commissioner, 102 T.C. 87 (1994), aff'd, 71 F.3d 209 (1995)
Ford Motor Company v Michigan Department of Treasury (Mich. Cl. Ct. No. 06-104-MT)
Ford Motor Company v Michigan Department of Treasury (Mich. Cl. Ct. No. 06-3-MT)
Ford Motor Company v Michigan Department of Treasury (Mich. Ct. App. No. 283935)
Ford Motor Company v Michigan State Tax Commission, 255 N.W.2d 608 (Mi. Sup. Ct. 1977)
Ford Credit Michigan Titling Trust, et al. v Michigan Department of Treasury (Mich. Cl. Ct. No. 09-3-MT)
Kmart Corporation v Michigan Department of Treasury (Mich. Ct. App. No. 282058)

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Masco Corporation v Michigan Department of Treasury (Mich. Cl. Ct. No. 07-64-MT-C30)

Teaching

Wayne State University Law School, Adjunct Professor, State and Local Taxation, 1975-1990

Walsh College, Adjunct Professor, Federal and State Taxation, 1973-1990

Honors

State Bar of Michigan Pro Bono Honor Roll, 2022

Leading Lawyers, Tax Law: Business, 2014–present

Professional Activities

State Bar of Michigan

New York State Bar

Detroit Chapter, Tax Executives Institute, Chapter President, 2000-2001; Chapter Director

Tax Executive Institute's Meritorious Service Award

Material contributions to comments by the Tax Executives Institute concerning regulations relating to the definition of qualified research activities and other matters affecting computation of the research tax credit under IRC sec. 41 (2001)

Material participation in the preparation of comments by the Tax Executives Institute concerning IRS Notice 99-50, Ex Parte Communications between IRS Appeals Officers and other IRS Employees (1999)

Material participation in the preparation of comments by the Tax Executives Institute concerning IRS Notice 98-31, Service-Initiated Accounting Method Changes (1998)

Civic, Cultural & Social Activities

Accounting Aid Society, Preparation of tax returns for low-income individuals

Speeches

"Accountant-client Privilege," Michigan Association of Certified Public Accountants, November 2012

"Federal Legislation Affecting State Tax Matters," Tax Executives Institute, Detroit Chapter, 2012

"Alternative Minimum Tax: Causes & Calculations Pitfalls & Planning," Michigan Association of Certified Public Accountants, June 20, 2012

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"MBT to CIT: Lingerig Issues & What is Coming Down the Pike," Michigan Association of Certified Public Accountants, June 12, 2012

"Michigan Sales, Use and CIT Taxes: Take a Closer Look," Michigan Association of Certified Public Accountants, March 30, 2012

"National State and Local Tax Developments," Tax Executives Institute, Detroit, Michigan, March 21, 2012

"Sales and Use Tax Audits," Michigan Association of Certified Public Accountants, December 15, 2011

"Michigan's New Corporate Income Tax," Michigan Association of Certified Public Accountants, November 9, 2011

"IRS Compliance Assurance Process," Panelist, American Bar Association Tax Section Fall Meeting, October 2011

"Michigan: The New Corporate Income Tax," Miller Canfield, June 2011

"FIN 48 and issues related to the Michigan Tax," Michigan Tax Conference, November 2010

"Worker Classification for Tax Purposes," Michigan Women's Tax Association and Tax Executives Institute, Detroit Chapter, 2010

"Texas Margin Tax and Michigan Business Tax: What Lessons Can We Learn?," Panelist, Detroit Chapter Tax Executives, January 2009

"Business Purpose and Economic Substance" and "Preparer Penalty Amendment," Pending Federal Tax Legislation, Michigan Tax Conference, November 2008

"Michigan Business Tax," Council on State Taxation's Mid-West Regional State Tax Seminar held jointly with the Multistate Executives Tax Roundtable, October, 2008

"The IRS Compliance Assurance Policy," Tax Executives Institute Panel Discussion, 2007

"Federal Income Tax Credit for Research Expenses for Automotive Suppliers," Original Equipment Suppliers Association, 2007

"FIN 48, Early Resolution and Achieving Currency; Raising and Resolving Issues on a Consistent Basis; Research Credit," Moderator, IRS-Tax Executives Institute Issue Discussion Forum, 2007

"FIN 48 and Multi-State Tax Issues," Michigan Tax Conference, 2007

"FIN 48 - Best Practices and Lessons Learned," Paul J. Hartman Forum, 2007

"IRS-TEI Town Hall Meeting to Discuss New Large and Mid-Size Business Organization," Moderator, 2000

"Automotive & Related Suppliers - Recent Tax Developments," Moderator, Tax Executives Institute Annual and Mid-Year meetings, numerous years

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Publications

- "Flawed Analysis Supports Common Law Tax Deficiency Ruling" (co-authored with Christie Galinski), *Law360*, July 11, 2023
- "Private Entity Participation in Legislation: Justice Alito and the CAMT," *Tax Notes State*, Jan. 9, 2023
- "Did Congress Unconstitutionally Delegate Taxing Power in the Inflation Reduction Act of 2022 to a Private Entity?", *Tax Notes*, Jan. 9, 2023
- "Compliance Assurance Process," *The Tax Executive*, Vol. 63, No. 6, November-December 2011
- "Research Credit for Manufacturing & Assembly Plants - Is the credit available? It all depends," *Hot Points*, Summer 2008
- "Michigan State and Local Tax Review," *American Bar Association*
- "State & Local Taxation," *24 Wayne Law Review* 629, 1978
- "State and Local Taxation," *Stanley, Tunstall, Opper*, *23 Wayne Law Review* 851, 1977
- "Constitutional Aspects of the Single Business Tax," *22 Wayne Law Review*, 1976
- "State and Local Taxation," *Stanley, Tunstall, Opper*, *22 Wayne Law Review*, 1976
- "State and Local Taxation," *Stanley, Tunstall, Opper*, *21 Wayne Law Review*, 1975
- "State and Local Taxation," *Stanley, Tunstall, Opper*, *20 Wayne Law Review*, 1974

Articles

- Are Wages for Research Credit Purposes Limited to "Reasonableness?"
- Comments Solicited on Michigan Research Credit Draft Notice
- Is the Chief of IRS Appeals Constitutionally Appointed?
- IRS Fast-Track Settlement Has Been Refined to Improve Accessibility
- The Tax Court Recently Decides Two Research Credit Cases
- Consider Action Before Year End on Michigan Corporate Income Tax Refund Opportunity
- Michigan Will Grant a Refundable Research and Development Income Tax Credit Beginning in 2025
- Getting an Erroneous Tax Refund Case to a Jury is a Fraught Task in the Fifth Circuit
- The FBAR penalty [is][is not] a fine. Choose one.
- Why Shouldn't Equitable Tolling Apply to the Federal Tax Refund Look-Back Period?

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Watch the Scope of Your IRS Closing Agreement

Be Wary of Relying on Recent Tax Decisions for Recent Transactions

Use the Right Words and Claim Research Credits

Some Research Credit Good News and Potentially Much Bad News

How Big is the Permanent Tax Benefit in the Pending Tax Bill for Research Credit?

Can Legislative History Restore a Repealed IRC Provision?

Amount Realized and Cost Basis in a Property Transaction With Hard-to-Value Property

IRS Expands ERC Voluntary Disclosure Program to Employers Who Already Received Their Checks

IRS Announces Denials of Employee Retention Credit

OSHA Recommendations on COVID Are Not Enough to Qualify a Business for the Employee Retention Credit

In a Pending Research Tax Credit Case the IRS Fails to Follow Regulatory Language

You Can't Rely on Your Tax Preparer to Avoid Failure to File Penalties

IRS Offers Forgiveness for Erroneous Employee Retention Credit Claims

Court Rules on Tax Treatment of Hotel Rewards Program Fund

May a Taxpayer Rely on Statistical Sampling to Calculate Its Research Tax Credits?

Will the Supreme Court Invalidate One or More Sections of the Tax Cuts and Jobs Act?

Michigan Supreme Court Delivers Good Tax News for Michigan Businesses, Bad News for Out-of-State Companies

Can a Tax Court Filing Deadline be Equitably Tolerated?

High-Profile Case Highlights Government's Common Law Right to Pursue Tax Deficiencies in Court

A Remittance to the IRS May Not Always Operate as Intended

Seventh Circuit Decision Complicates Documentation of Research Activities for Tax Credit Purposes

Pending Legislation Would Recover Tax Paid by New Car Dealers

An IRS Notice That a Court Vacates and Sets Aside May Still Be Enforceable Against Nonparties

The IRS Achievement: No One Gets Research Credits

The Inflation Reduction Act: A Tax Overview

Disregarding Administrative Tax Guidance Aided the IRS in Two Cases and the Taxpayer in a Third Case

The Status of the Pending Appeal in *Silver v. Treasury Department*

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Procedural Actions Following the Supreme Court Remand in Boechler

Does a Tax Cut Jobs Act Provision Decrease Income Taxes on Marijuana Businesses?

Court Boosts Actions to Avoid or Recover a Listed Transaction Penalty

Tax Court Decision in Little Sandy Coal Co. is Based on an Erroneous Statutory Interpretation and Should Be Reversed in the Pending Appeal

New Cost-Benefit Analysis for Filing a Research Credit Refund Claim

The IRS's New Specificity Requirements for Research Credit Refund Claims – Possible Taxpayer Actions in Opposition

The Government's Use of Procedural Hurdles to Disallow Research Credit Refund Claims

Use of Statistical Methods to Calculate Federal Income Tax Credits for Technological Research Activities

Tax Court's Scorched-Earth Opinion Disallows Research Credits for Dress Design Activities

The Research Tax Credit and the Substantially-All Test

Tax Court Denies Research Credits for Research Activities

Attorney Work-Product Protection for Taxpayer Information Used to Prepare an Expert Witness Report

Sixth Circuit Rules on Research Tax Credit

IRS Expands COVID-19 Relief, Postpones Time for Performance of Certain Taxpayer-Favorable Acts

COVID-19: Federal Tax Deadline Extended to July 15

Tax Day Moved to July 15

IRS Announces Updates to Income Tax Credits for Research Expenditures

IRS Safe-Harbor to Calculate Federal Income Tax Credits for Research Expenses

Congressional Confusion About the Federal Income Tax Credit for Research Expenditures

Global Automotive Newsletter

Compliance Assurance Process