

# Tax Controversies & Litigation Group

Sullivan & Worcester LLP's Tax Controversies & Litigation Group features seasoned tax attorneys who represent clients in disputes with the Internal Revenue Service and state tax authorities.

We manage all stages of tax disputes, including ruling requests, audits, administrative appeals and litigation. Our controversy team is comprised of attorneys from our roughly 30-member Tax Department. Our collective experience enables us to field a wide range of tax disputes.

We specialize in corporate tax matters and state tax law. In Massachusetts, we represent clients in corporate excise, sales and use, domicile, room occupancy and convention center tax disputes, as well as disputes regarding the qualification of manufacturing, R&D and security corporations.

## REPRESENTATIVE CLIENT WORK

- Partnership tax dispute before the U.S. Tax Court concerning the "at risk" rules and a single-member LLC
- S corporation tax dispute before the U.S. Tax Court concerning debt basis and other issues
- State income tax disputes of all sorts, including those concerning income apportionment, business purpose and economic substance
- Disputes concerning state addback statutes and the deductibility of royalty and interest expenses
- Qualification and defense of manufacturing corporations, research and development corporations and security corporations
- State sales and use tax disputes, including manufacturer-vendor disputes, and disputes concerning use tax collection obligations
- Domicile planning, audit defense and litigation for high net worth individuals
- Disputes relating to administrative summonses issued by federal and state tax authorities, including third-party summonses
- Discovery disputes related to attorney-client privilege and the work product doctrine
- Disputes concerning the Massachusetts room occupancy excise, including the taxation of frequent guest programs and the nature of hotels subject to the excise

- Disputes concerning the Massachusetts convention center surcharge as it applies to private charters and whale watch cruises
- Responses to federal and state tax collection activities, including liens and levies
- Voluntary disclosure agreements (VDAs) for nonfilers
- Advice concerning the filing of amended tax returns
- Cooperation with our Government Investigations & White Collar Defense Group in potentially criminal tax matters
- Pro bono representation in cutting-edge tax matters, such as the scope of medical expense deductions for a patient suffering from gender identify disorder

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*For further information about our Tax Controversies & Litigation Group, please review the biographies of its members on our Web site ([www.sandw.com](http://www.sandw.com)) or contact them directly:*

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