

Tax Controversy

Defending rights to fair & equal tax treatment



When you need tenacious and creative tax advocacy, we

- thoroughly investigate the facts of your case to develop a deep understanding of your tax situation and the tax authority's position
- develop creative advocacy strategies designed to maximize your opportunities to obtain the result you seek while minimizing the cost and disruption of trial
- are able to represent you through the entire process, from the initial auditor review, in mediations and negotiations, through trial and appeal when needed
- combine skillful representation in the litigation process with sophisticated tax advice

Broadly experienced team

- Former in-house counsel with IRS
- Former counsel to South Carolina State Tax Commission
- Former chair of North Carolina Property Tax Commission
- Certified public accountants and former members of accounting firms
- Former and current adjunct professors at multiple top law schools
- Fellows of American College of Tax Counsel
- Leaders in ABA Tax Section and State Tax Sections
- Experienced tax litigators

We represent taxpayers across a range of businesses

- Fortune 100 and 500 companies
- Industrial and manufacturing companies
- Commercial, retail, and wholesale companies
- REITs and other large property owners
- Service industries

Related Practice Areas

Dispute Resolution

Economic Development

E-Discovery - Encompass

E-Discovery & Information Governance

Executive Compensation, ERISA, Employee Benefits

Government Relations

Litigation

Non-Profit Organizations

Real Estate Investment Trusts

State & Local Government Relations

State & Local Tax

Tax

Tax Lien Resolution & Litigation

Tax Planning & Consulting

Taxable & Tax Exempt Entities

Related Industries

Banking & Financial Services

Construction

Consumer Products & Retail

Education

Energy & Utilities

Health Insurance

- High income individuals
- Non-profit organizations

Our tax controversy team has the right blend of tax knowledge, business understand, and powerful advocacy to protect your interests

Our attorneys work closely with your in-house tax team (including CFOs, Tax Directors, and Tax VPs) to understand your business, appreciate the tax challenges you face and the solutions you need, and develop creative advocacy solutions designed to get you through the audit and litigation process efficiently, cost-effectively, and maximizing your opportunity to prevail.

Our tax advocates are problem solvers, working to achieve your tax goals efficiently and creatively

- **Proactive planning and problem solving** – to identify and develop coordinated, multi-state tax controversy solutions, working closely with our many professional contacts in government tax offices and with legislators to resolve tax issues
- **Tax controversy representation** – through discovery, settlement negotiations, alternative dispute resolution, trials before administrative bodies and courts, and appeals
- **Audit strategies** – assisting clients during the audit process, answering IDRs, dealing with auditors, and formulating overall audit strategies
- **Handling a wide range of tax issues** – advising on and handling contested matters in federal, state, and local tax, including corporate and individual income tax; franchise tax; sales and use, gross receipts, and other excise taxes; property tax; estate and gift tax; and the intersection of federal tax issues with state and local tax issues
- **Expert witnesses and opinions** – working closely with experts such as auditors, appraisers, brokers, transfer pricing experts, and economists to verify that they are fully knowledgeable, their written product withstands tax authorities' and courts' scrutiny, and their oral testimony is persuasive and credible
- **Opposing expert strategies** – thoroughly investigating and examining opposing experts and their written product to identify weaknesses for use in negotiations and trials
- **Access to Firm's government relations experts** to develop legislative and administrative solutions when legislation or rulemaking can effectively resolve a tax dispute
- **Economic development strategies** that integrate tax solutions with economic development incentives and negotiations

Healthcare
Hospitality & Tourism
Insurance
Manufacturing
Pharmaceuticals & Medical Devices
Real Estate
Sports
Technology
Transportation

Why Nelson Mullins?

- Substantial trial and appellate experience on behalf of taxpayers in a wide range of tax types, industries, and jurisdictions
- Deep experience in tax regulations and administrative processes (the “unwritten rules”) that govern tax matters
- Speakers regionally and nationally on tax controversy strategies and solutions

Experience

Following is a selected sampling of matters and is provided for informational purposes only. Past success does not indicate the likelihood of success in any future matter.

- Served as lead counsel in a high-profile income tax evasion trial representing former public official
- Represented prominent high net worth executive targeted by DOJ’s criminal tax division for income tax evasion in connection with an alleged offshore FOREX tax shelter fraud, resulting in case being declined without prosecution
- Resolved criminal investigations of syndicated conservation easement promoters and participants, resulting in no indictments or criminal penalties
- Achieved victory in North Carolina Supreme Court in case of first impression preventing coastal county from revaluing thousands of oceanfront residential lots for property tax purposes in non-revaluation year
- Won victories in South Carolina Court of Appeals and Supreme Court obtaining refund in tax credit case and rejecting SCDOR imposition of alternative apportionment
- Obtained federal district court summary judgment preventing county tax assessment of on-base military housing, applying Enclave Clause of U.S. Constitution
- Won case before North Carolina Court of Appeals defending win before North Carolina Property Tax Commission lowering value of industrial real property from approximately \$150 million to \$30 million
- Represented multiple high net worth individuals in tax domicile disputes with state Departments of Revenue
- Successfully represented for-profit hospital in challenge to county valuation of hospital real property by demonstrating invalidity of appraisal methods used by county expert appraisal witness
- Obtained ruling applying collateral estoppel doctrine to prevent county tax authority from changing position on real versus personal property classification, negating attempted double-taxation
- Negotiated favorable settlement of sales tax audit for major retailer in complex retailer-contractor dispute with North Carolina Department of Revenue
- Negotiated settlements for regional retail chain resolving complex real versus personal property classification issues, avoiding need to litigate multiple appeals
- Successfully obtained and defended property tax exemptions and exclusions for non-profit mental health rehabilitation facility, addiction treatment facility, business incubator, religious institutions, and Native American tribe