

# Tax Controversy



## REPRESENTATIVE EXPERIENCE

[www.ulmer.com](http://www.ulmer.com)

Represented metal fabricating client in achieving a 90% reduction of a proposed assessment in an IRS appeals office settlement of an audit involving tax accounting issues.

Obtained full concession of unreasonable compensation and constructive dividend issues in IRS appeals office settlement of an audit of a rural telephone company.

Represented client in obtaining a discharge in bankruptcy of federal taxes in excess of \$4 million and an award of attorney fees.

Represented a corporation that had purchased inventory with currency and was unable to provide the IRS with proper documentation. Developed an analytical approach, based upon industry standard, for costs of purchased items that resulted in a very favorable settlement.

Represented partners of an investment securities partnership that abandoned their partnership interests. After full disallowance of loss at the exam level, we obtained full concession from the appeals division of the IRS that taxpayers were entitled to ordinary loss treatment.

Represented limited partner of an equipment leasing tax shelter in obtaining denial of IRS motion for summary judgment in US Tax Court. Later obtained full concession of the matter by the Internal Revenue Service.

Represented executive in obtaining an offer in compromise eliminating more than \$1 million of trust fund payroll tax liability.

Successfully utilized federal district court proceedings to achieve reversal of IRS determination that corporate officer of security guard firm was personally liable for \$250,000 of unpaid trust fund payroll taxes.

Represented numerous clients in obtaining discharges of federal and state tax liens.

Represented real estate investor in IRS audit concerning application of at risk limitations and debt allocation provisions of the tax code.



ulmer | berne | llp

ATTORNEYS

# Tax Controversy



## REPRESENTATIVE EXPERIENCE

[www.ulmer.com](http://www.ulmer.com)

Represented corporation in obtaining settlement that permitted a portion of the proceeds from the sale of management contracts as exempt from federal income tax.

Represented an electrical medical systems company in obtaining Ohio Board of Appeals ruling that diagnostic imaging equipment is exempt from sales tax as manufacturing equipment.

Represented protective services firm in obtaining determination from Ohio Department of Taxation that provision of security services by off-duty police officers are not subject to sales tax.



ulmer | berne | llp

ATTORNEYS