Tax Controversy & Litigation

“They’re the strongest in tax controversy and good at defending those matters.” - From Chambers USA 2020

Eversheds Sutherland’s internationally recognized tax controversy and litigation practice protects clients’ interests in IRS audits, appeals and tax litigation.

Eversheds Sutherland guides clients through both anticipated and actual tax disputes—everything from planning to avoid tax controversies to handling IRS audits, appeals and tax litigation.

Our tax controversy lawyers advise clients on dealing with the IRS at every level of administrative proceedings, from pre-audit and audit-level proceedings to IRS appeals and litigation in any of the multiple forums where tax cases may be brought. We manage all aspects of tax audits and tax controversies, including mitigation of potential disputes before the IRS is involved, voluntary disclosures, strategically managing the dispute process during audits and appeals and exploring creative alternative dispute resolution options. Our tax controversy attorneys have a long and successful track record of settling our clients’ cases favorably at the audit and appeals levels.

Our tax controversy attorneys are experienced in every facet of tax litigation, from trials in the U.S. Tax Court, district courts and the U.S. Court of Federal Claims to appellate proceedings before the U.S. Courts of Appeals and the U.S. Supreme Court. Our experience spans the entire spectrum of tax issues and includes corporate, partnership, individual and tax-exempt cases.

Why Eversheds Sutherland

Nationally ranked practice. Our tax controversy and litigation practice was recently named by U.S. News-Best Lawyers as its 2019 “Law Firm of the Year” in Tax Litigation.

Experience. More than 30 attorneys handle tax controversy and litigation matters involving the income tax, estate tax, state and local taxes and excise taxes. We thoroughly understand the types of issues that the IRS has recently been emphasizing, such as claims for foreign tax credits or research and experimentation credits, Section 199 manufacturing deductions, repairs versus capitalization, cost segregation studies, TEFRA partnership cases, proposed revocations of tax-exempt status, and IRS penalty claims. While we are frequently able to resolve controversies short of litigation, our tax litigators have the experience and skills to effectively and efficiently pursue litigation when it becomes
necessary. We have filed more than 100 court cases on behalf of more than 50 clients in recent years.

**Key relationships.** Our tax controversy attorneys have extensive relationships within the IRS and Department of Justice, and our knowledge of the tax system enables us to frequently negotiate very favorable settlements. Our firm has produced two IRS commissioners, one IRS Chief of Appeals and one IRS chief counsel. Moreover, many of our tax controversy attorneys were previously employed by the IRS, U.S. Treasury and Congress, or by state and local governments.

**Firm-wide support.** Our tax litigators are part of a much bigger and more diverse law firm. We can, and do, draw on the talents and experience of other litigators, as well as other attorneys with a vast range of understanding and knowledge.

**Nuts and Bolts**
Our experience includes:

- IRS audit and other administrative proceedings representation and management
  - Information document requests (IDR)
  - Quality examination process (QEP)
  - Uncertain tax positions (UTP)
  - Compliance assurance process (CAP)
- Administrative appeals
- Private letter rulings, technical advice, voluntary disclosures
- Tax court litigation
- Refund litigation in federal district courts and U.S. Court of Federal Claims
- State and local tax litigation
- Appellate litigation
- Alternative dispute resolution (prefiling agreements, mediation, arbitration)

**Take Action**
Eversheds Sutherland’s tax attorneys stand ready to provide a client-focused approach that continually assesses the most efficient, cost-effective resolution to all forms of tax litigation and controversy.

**Experience**
Represented international insurance company in tax litigation regarding $306 million tax refund.
Secured partial summary judgment in research tax credit case.

Represented Procter & Gamble in $435 million tax refund suit.