

Docketed Federal Tax Cases

Case	Court	Primary Issue(s)	Status/Result	Lawyer(s)
HP Inc. v. United States	Court of Federal Claims	Overpayment interest	Pending	Robert C. Morris Robert J. Kovacev Richard L. Hunn
JSB Montana, Inc. v. Commissioner and 12 related cases	Tax Court	Whether IRS Appeals could consider consolidated or "test case" settlement of related Collection Due Process cases	Pending	Jasper G. Taylor III Richard L. Hunn
Delek US Holdings, Inc. v. United States of America	Middle District of Tennessee	Income tax treatment of Section 6426 alcohol and biodiesel mixture credits	Pending	Robert J. Kovacev Robert C. Morris
Lorance & Thompson, A Professional Corporation v. Commissioner	Tax Court	Excise taxes and failure-to-file and failure-to-pay penalties with respect to a terminated defined benefit pension plan	Pending	Robert C. Morris Richard L. Hunn
Baker Hughes Incorporated v. United States of America 943 F.3d 255 (5th Cir. 2019)	Fifth Circuit Court of Appeals	Whether payment to a foreign subsidiary qualifies for either a bad debt deduction or ordinary and necessary business expense	Judgment affirmed	Reagan M. Brown Robert C. Morris Stephen A. Kuntz Joy M. Soloway
United States v. Rao Desu	District of New Jersey	Conspiracy of tax evasion for cash skim from two independently owned pharmacies.	Judgment for government	Carlos F. Ortiz Mayling C. Blanco

Case	Court	Primary Issue(s)	Status/Result	Lawyer(s)
The Diversified Group Incorporated, et al. v. Commissioner	Tax Court	In Collection Due Process cases, whether taxpayers may dispute liability for penalties under pre-2004 section 6707; penalty approval under section 6751(b)	Pending	Jasper G. Taylor III Richard L. Hunn
Estate of Abraham Damast, Deceased, Gary Damast, Adrienne D. Wilson, Executors and Donald A. Damast, Administrator CTA v. Commissioner	Tax Court	Estate and gift taxes in connection with sale of receivables from split dollar life insurance transactions; accuracy-related penalties	Pending	Jasper G. Taylor III Richard L. Hunn
Meredith Corporation v. United States of America 125 A.F.T.R.2d 2020-1363 (S.D. Iowa 2020)	Southern District of Iowa	Section 199 treatment of magazines that were printed by contract printers	Judgment for taxpayer	Robert J. Kovacev
Jacques E. Bouchez and Cristina C. Bouchez v. United States	Southern District of Texas	Whether revisions to ending inventory and cost of goods sold were an unauthorized accounting method change	Government conceded legal issue; settled calculation issues	Robert C. Morris Richard L. Hunn Stephen A. Kuntz
Silber v. United States of America	District of Columbia	Petition to quash summons for bank records under treaty request from Canada Revenue Agency	Summons withdrawn by IRS	Robert J. Kovacev
Individual who was the co-owner of a pharmacy and was the target of a federal criminal tax grand jury investigation	U.S. Attorney's Office for the District of New Jersey	Tax evasion resulting from multi-year cash skim from pharmacy business	Declination of charges	Carlos F. Ortiz Mayling C. Blanco

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Green Gas Delaware Statutory Trust, Methane Bio, LLC, Tax Matters Partner v. Commissioner of Internal Revenue (and consolidated cases) 903 F.3d 138 (D.C. Cir. 2018)	District of Columbia Circuit	Section 45K credits for production of landfill gas	Judgment Affirmed	Robert J. Kovacev
The Diversified Group Incorporated and James Haber v. United States 841 F.3d 975 (Fed. Cir. 2016)	Federal Circuit Court of Appeals	Whether pre-2004 section 6707 penalties are divisible taxes and thus subject to Court of Federal Claims' jurisdiction	Judgment affirmed	Jasper G. Taylor III Richard L. Hunn
James Haber v. United States 823 F.3d 746 (2d Cir. 2016)	Second Circuit Court of Appeals	Validity of IRS summons issued while a Justice Department referral was in effect; whether summons was in aid of collection	Judgment affirmed	Jasper G. Taylor III Katherine D. Mackillop Richard L. Hunn
BRC Operating Company v. Commissioner of Internal Revenue	Tax Court	Validity of Treasury Regulations extending the economic performance requirement to cost of goods sold; accuracy-related penalties and penalty approval under section 6751(b)	Summary judgment motions pending on the economic performance issue; IRS conceded penalty issue as part of settlement	Charles W. Hall Robert C. Morris Andrew P. Price Richard L. Hunn Joy M. Soloway

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Bluescape Resources Company v. Commissioner of Internal Revenue	Tax Court	(1) Validity of Treasury Regulations extending the economic performance requirement to cost of goods sold, (2) worthlessness deductions for leases; (3) availability of mark-to-market method of accounting; (4) accuracy-related penalties, and (5) penalty approval under section 6751(b)	Summary judgment motions pending on the economic performance issue; settled worthlessness, mark-to-market, and penalty issues	Charles W. Hall Robert C. Morris Andrew P. Price Richard L. Hunn Joy M. Soloway
Baker Hughes Incorporated v. United States of America 121 AFTR 2d 2018-2113 (S.D. Tex. 2018)	Southern District of Texas	Whether payment to a foreign subsidiary qualifies for either a bad debt deduction or ordinary and necessary business expense	Judgment for government	Reagan M. Brown Robert C. Morris Stephen A. Kuntz Richard L. Hunn
ADAMS Challenge (UK) Limited v. Commissioner of Internal Revenue 154 T.C. No. 3 (2020)	Tax Court	Whether a foreign company (1) has income connected with a U.S. trade or business or permanent establishment, and (2) is entitled to deductions and credits under a Tax Treaty; validity of Treasury Regulations requiring foreign corporations to file a tax return by a date certain to claim deductions	Judgment for government on income issue; summary judgment motion pending on deduction issues	Andrius R. Kontrimas Robert C. Morris
Barbara B. Allbritton, Individually and as Co-Executor of the Estate of Joe L. Allbritton, Deceased v. United States of America	Southern District of Texas	Constructive property distributions of artwork and antiques from a closely-held corporation; rental value for use of corporate properties.	Settled	Reagan M. Brown Charles W. Hall Robert C. Morris John R. Allender Carter W. Dugan Richard L. Hunn

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Citizen of Panama who was the owner of an international cattle transport business and was the target of a federal criminal tax and money laundering grand jury investigation	U.S. Attorney's Office for the Southern District of Florida	International money laundering scheme and filing false corporate and individual returns relating to receipt of funds	Declination of charges	Carlos F. Ortiz Mayling C. Blanco
Anthony W. Wang & Lulu C. Wang v. Commissioner	Tax Court	Whether sales of automobiles were subject to collectible capital gains rate	Government conceded	Jasper G. Taylor III Richard L. Hunn
Bruce L. Downey & Deborah H. Downey v. Commissioner	Tax Court	Valuation of LLC interests which were sold to trusts for purposes of determining gift tax liability and/or accuracy-related penalties	Settled	Jasper G. Taylor III Richard L. Hunn
Perpetual Corporation, Inc. v. United States of America	Southern District of Texas	Gain from the purported distribution of artwork to a shareholder, and/or the expiration of the statute of limitations for assessment	Government conceded	Reagan M. Brown Charles W. Hall Robert C. Morris John R. Allender Carter W. Dugan Richard L. Hunn
International accounting firm	U.S. Attorney's Office for the Southern District of New York, U.S. DOJ Tax Division & S.E.C.	Investigation regarding their internal audit practice for client.	Resolved without fines	Carlos F. Ortiz

Case	Court	Primary Issue(s)	Status/Result	Lawyer(s)
Humboldt Shelby Holding Corporation and Subsidiaries v. Commissioner 606 F. App'x 20 (2d Cir. 2015)	Second Circuit Court of Appeals	Correct legal standard in analyzing the economic substance doctrine	Judgment affirmed	Jasper G. Taylor III Katherine D. Mackillop Richard L. Hunn
James Haber v. United States 115 A.F.T.R. 2d 2015-2221 (S.D.N.Y. 2015)	Southern District of New York	Validity of IRS summons issued while a Justice Department referral was in effect; whether summons was in aid of collection	Judgment for government; taxpayer appealed	Jasper G. Taylor III Richard L. Hunn
ADAMS Offshore Services, Ltd. v. Commissioner of Internal Revenue	Tax Court	Whether a foreign company (1) has income connected with a U.S. trade or business or permanent establishment, and; (2) timely filed its Tax Court petition outside of the general 150-day filing period	Judgment for taxpayer on timely filing issue; Government conceded the U.S. trade or business / permanent establishment issues	Andrius R. Kontrimas Robert C. Morris
Kathy S. Hodge v. Commissioner of Internal Revenue	Tax Court	Economic development credits, residency issues, and/or penalties	Settled residency issue; government conceded penalty issue as part of settlement	Andrius R. Kontrimas Robert C. Morris
Jim C. Hodge v. Commissioner of Internal Revenue	Tax Court	Economic development credits, residency issues, and/or penalties	Settled residency issue; government conceded penalty issue as part of settlement	Andrius R. Kontrimas Robert C. Morris

Case	Court	Primary Issue(s)	Status/Result	Lawyer(s)
Steven A. Carr v. Commissioner	Tax Court	Taxability of disbursements received in connection with estate administration	Government conceded	Robert C. Morris Richard L. Hunn
The Diversified Group Incorporated and James Haber v. United States 123 Fed. Cl. 442 (2015)	Court of Federal Claims	Whether pre-2004 section 6707 penalties are divisible taxes and thus subject to Court of Federal Claims' jurisdiction	Judgment for government; case appealed	Jasper G. Taylor III Richard L. Hunn
Robert L. Allbritton and Elena H. Allbritton v. Commissioner of Internal Revenue	Tax Court	Fair rental value of property	Settled	Robert C. Morris Charles W. Hall John R. Allender
Benjamin and Sharon Soleimani v. Commissioner	Tax Court	Appropriateness of tax losses due arising from the expropriation of property by Iranian government.	Pending	Carlos F. Ortiz Mayling C. Blanco
James Haber, Transferee v. Commissioner	Tax Court	Transferee liability and alter ego or agent	Settled	Jasper G. Taylor III Richard L. Hunn Jayash M. Chadha
Gerdau Macsteel Inc. and Affiliated Subsidiaries v. Commissioner	Fifth Circuit Court of Appeals	Whether corporate restructuring transactions involving assumption of contingent liabilities resulted in capital losses; accuracy-related penalties	Settled	Jasper G. Taylor III Katherine D. Mackillop Richard L. Hunn

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SLTNTRST, LLC, Liquidating Trustee for Fleetwood Liquidating Trust, v. Department of Treasury, Internal Revenue Service (In re Fleetwood Enterprises, Inc.)	Bankruptcy Court, Central District of California	IRS proof of claim for employment taxes	Judgment for taxpayer	Robert J. Kovacev
Estate of Harold N. Carr, Deceased, Steven Addison Carr, Independent Executor, v. Commissioner of Internal Revenue	Tax Court	Valuation of oil and gas producing properties	Settled	Robert C. Morris
Crescent Holdings LLC, Arthur W. & Joleen H. Fields, A Partner Other Than the Tax Matters Partner v. Commissioner 141 T.C. 477 (2013)	Tax Court	Whether an individual should be treated as a partner for purposes of allocating partnership items (represented tax matters partner)	Split decision	Jasper G. Taylor III Richard L. Hunn
MT Avenue Investor Partners, MJT Park Investors, Inc., Tax Matters Partner v. Commissioner et al.	Tax Court	Whether taxpayers are liable for accuracy-related penalties with respect to partnership transactions involving swaps and options	Settled	Jasper G. Taylor III Richard L. Hunn

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Merck & Co., Inc. v. United States 652 F.3d 475 (3d Cir.2011)	Third Circuit Court of Appeals	Whether (1) a transaction can be recharacterized as a loan under the economic substance doctrine, step-transaction doctrine, or substance over form doctrine, and (2) the IRS had impermissibly discriminated against a taxpayer by denying it equal treatment with another taxpayer	Judgment affirmed	Charles W. Hall Reagan M. Brown Robert C. Morris Jonathan S. Franklin
YRC Regional Transportation Inc. and Subsidiaries f.k.a. USF Corporation & Subsidiaries v. Commissioner	Tax Court	Worthless stock or debt deduction with respect to stock of a subsidiary	Settled	Richard L. Hunn Robert C. Morris
Green Gas Delaware Statutory Trust, Methane Bio, LLC, Tax Matters Partner v. Commissioner 147 T.C. 1 (2016)	Tax Court	Section 45K credits for production of landfill gas	Judgment for government	Robert J. Kovacev
Pontiac Statutory Trust, Delaware Gas & Electric Inc., Tax Matters Partner v. Commissioner 147 T.C. 1 (2016)	Tax Court	Section 45K credits for production of landfill gas	Judgment for government	Robert J. Kovacev
United American Housing & Education Foundation v. United States of America	District of Columbia	Declaratory judgment action regarding whether IRS could retroactively revoke the tax-exempt status of an entity	Settled	Andrius R. Kontrimas Robert C. Morris

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Valero Energy Corp. v. United States 569 F.3d 626 (7th Cir. 2009)	Seventh Circuit Court of Appeals	Tax shelter exception to section 7525 tax practitioner privilege	Judgment affirmed	Jonathan Franklin Richard L. Hunn Robert C. Morris
Carol Whalen v. Commissioner	Fifth Circuit Court of Appeals	Whether IRS erred in failing to credit taxpayer with federal income tax withholding for amount that was remitted to IRS during tax year at issue	Settled	Joy Soloway Katherine D. Mackillop Stephen A. Kuntz Richard L. Hunn
Eugene Campbell 2004 Revocable Trust, James H. Jasper, Trustee, Charles E. Campbell II Trust, James H. Jasper, Trustee, et al. v. Commissioner	Tax Court	Whether IRS erred in determining that upon the death of decedent direct skips occurred when assets were distributed, resulting in additional GST tax	Settled	Jasper G. Taylor III Richard L. Hunn
Estate of Charles E. Campbell, Deceased, Judy Stark Campbell, Independent Executrix v. Commissioner	Tax Court	Valuation of interests in limited partnerships and limited liability companies	Settled	Jasper G. Taylor III Richard L. Hunn
The Markell Company, Inc. v. Commissioner T.C. Memo. 2014-86	Tax Court	Whether option transactions, corporate transactions, and partnership transactions lacked economic substance; accuracy-related penalties	Judgment for government	Jasper G. Taylor III Richard L. Hunn

Case	Court	Primary Issue(s)	Status/Result	Lawyer(s)
Vance Finance and Holding Corporation and Subsidiaries v. Commissioner	Tax Court	Whether option transactions, corporate transactions, and partnership transactions lacked economic substance; accuracy-related penalties	Case dismissed on taxpayers' motion	Jasper G. Taylor III Richard L. Hunn
Valero Energy Corp. v. United States 2007 U.S. Dist. LEXIS 81526 (N.D. Ill. Aug. 23, 2007) 2008 U.S. Dist. LEXIS 105609 (N.D. Ill. Aug. 26, 2008)	Northern District of Illinois	IRS summons; section 7525 tax practitioner privilege and tax shelter exception	Split decision	Richard L. Hunn Robert C. Morris
Shell Petroleum Inc. v. United States 2008 U.S. Dist. LEXIS 51180 (S.D. Tex. July 3, 2008)	Southern District of Texas	Whether the IRS could deny losses on the grounds that a related transaction lacked a business purpose and economic substance	Judgment for taxpayer	Charles W. Hall Robert C. Morris
HBS Investments, LLC, Humboldt Corporation, A Partner Other Than the Tax Matters Partner v. Commissioner	Tax Court	Validity of notice of final partnership administrative adjustment	Case dismissed for lack of jurisdiction on unopposed motion	Jasper G. Taylor III Richard L. Hunn
Humboldt Shelby Holding Corporation and Subsidiaries v. Commissioner T.C. Memo. 2014-47	Tax Court	Whether option transactions and partnership transactions lacked economic substance; accuracy-related penalties	Judgment for government	Jasper G. Taylor III Richard L. Hunn

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<p>Schering-Plough Corp. v. United States</p> <p>2007 WL 4264542 (D. N.J. Dec. 3, 2007)</p> <p>651 F. Supp. 2d 219 (D. N.J. 2009)</p>	District of New Jersey	Whether (1) a transaction can be recharacterized as a loan under the economic substance doctrine, step-transaction doctrine, or substance over form doctrine, and (2) the IRS had impermissibly discriminated against a taxpayer by denying it equal treatment with another taxpayer	Judgment for government	Charles W. Hall Reagan M. Brown Robert C. Morris
<p>Ironbridge Corp. And Subsidiaries f.k.a. Pitt-Des Moines, Inc., et al. v. Commissioner</p>	Tax Court	Whether option transactions, corporate transactions, and partnership transactions lacked economic substance; accuracy-related penalties	Case dismissed on taxpayers' motion	Jasper G. Taylor III Richard L. Hunn
<p>Carol Whalen v. Commissioner</p> <p>T.C. Memo. 2009-37</p>	Tax Court	Whether IRS erred in failing to credit taxpayer with federal income tax withholding for amount that was remitted to IRS during tax year at issue	Judgment for government; case settled on appeal	Richard L. Hunn Stephen A. Kuntz Joseph C. Sleeth, Jr.
<p>Iron Investments 2002 LLC, Ironbridge Corp., A Partner Other Than the Tax Matters Partner v. Commissioner</p>	Tax Court	Validity of notice of final partnership administrative adjustment	Case dismissed for lack of jurisdiction on unopposed motion	Jasper G. Taylor III Richard L. Hunn
<p>MC Investments 2002 LLC, Markell Corporation, A Partner Other Than the Tax Matters Partner v. Commissioner</p>	Tax Court	Validity of notice of final partnership administrative adjustment	Case dismissed for lack of jurisdiction on unopposed motion	Jasper G. Taylor III Richard L. Hunn

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VCO Investments LLC, Vance Finance and Holding Corp., A Partner Other Than the Tax Matters Partner v. Commissioner	Tax Court	Validity of notice of final partnership administrative adjustment	Case dismissed for lack of jurisdiction on unopposed motion	Jasper G. Taylor III Richard L. Hunn
New Capital Fire, Inc. v. Commissioner	Tax Court	Whether corporate transactions failed to qualify as an F reorganization, resulting in step-up in basis for successor corporation	Pending	Jasper G. Taylor III Richard L. Hunn
Estate of Judith J. Leftwich Calder, Deceased, Howard C. Calder, Personal Representative v. Commissioner	Tax Court	Estate tax marital deduction for qualified terminal interest property	Settled	Jasper G. Taylor III Richard L. Hunn
John H. & Katherine E. Powers v. Commissioner	Tax Court	Disallowance of professional fees as related to transactions lacking economic substance, flow-through losses for lack of substantiation; accuracy-related penalties	Settled	Jasper G. Taylor III William H. Caudill Richard L. Hunn
Rebecca L. LeBlanc v. Commissioner	Tax Court	Disallowance of professional fees as related to transactions lacking economic substance; accuracy-related penalties	Settled	Jasper G. Taylor III William H. Caudill Richard L. Hunn
Lewis Nicholas Powers v. Commissioner	Tax Court	Disallowance of professional fees as related to transactions lacking economic substance; accuracy-related penalties	Settled	Jasper G. Taylor III William H. Caudill Richard L. Hunn

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La Git 88 Trust, Kenneth A. Keeling, Trustee v. Commissioner	Tax Court	Disallowance of professional fees as related to transactions lacking economic substance; accuracy-related penalties	Settled	Jasper G. Taylor III William H. Caudill Richard L. Hunn
AFFCO Investments 2001, L.L.C., AFFCO L.L.C., Tax Matters Partner v. United States	Eastern District of Louisiana	Whether partnership and option transactions lacked economic substance; accuracy-related penalties	Settled	Jasper G. Taylor III William H. Caudill Richard L. Hunn
Starlike Properties, Inc. v. Commissioner	Tax Court	Whether option transactions lacked economic substance; accuracy-related penalties	Settled	Jasper G. Taylor III William H. Caudill Richard L. Hunn
Igor M. & Jeanne M. Olenicoff v. Commissioner	Tax Court	Whether taxpayers had unreported income; civil fraud penalties	Settled	Jasper G. Taylor III Richard L. Hunn
HE Sargent, Inc. v. United States	Court of Federal Claims	Whether taxpayer owed employment taxes with respect to vehicle rental payments that it made to its employees for use of their vehicles	Settled	Jasper G. Taylor III Richard L. Hunn Jayash M. Chadha
William B. & Anne H. Russell v. Commissioner	Tax Court	Valuation of shares of stock for gift tax purposes	Settled	Jasper G. Taylor III Richard L. Hunn
Tiger Bay Limited Partnership, IPS Avon Park Corporation, A Partner Other Than the Tax Matters Partner v. Commissioner	Tax Court	Whether taxpayers' sale of power purchase agreements constituted a termination, thus ineligible for capital gains treatment; whether consent to extend period of limitations was valid	Settled	Jasper G. Taylor III R. Richard Coston Richard L. Hunn

Case	Court	Primary Issue(s)	Status/Result	Lawyer(s)
United States v. Jayne Taylor	Ninth Circuit Court of Appeals	Whether IRS summonses were overbroad, vague, and petitions to enforce brought in bad faith	Settled	Jasper G. Taylor III Richard L. Hunn
United States v. Jayne Taylor	Central District of California	Whether IRS summonses were overbroad, vague, and petitions to enforce brought in bad faith	Judgment for government; settled on appeal	Jasper G. Taylor III Richard L. Hunn
Shell Petroleum, Inc. v. United States 319 F.3d 1334 (Fed. Cir. 2003)	Federal Circuit Court of Appeals	Whether hydrocarbons constituted tar sands for purposes of tax credit for nonconventional fuels under section 29	Judgment affirmed	Charles W. Hall
Olen Residential Realty Corp., (f.k.a. The Olen Company) and Subsidiaries, et al. v. Commissioner	Tax Court	Disallowance of interest expense and treatment of bank deposits as income to taxpayers based on allegation that third party was foreign related party; accuracy-related penalties	Settled	Jasper G. Taylor III Richard L. Hunn Jayash M. Chadha
Gerdau Macsteel Inc. and Affiliated Subsidiaries v. Commissioner 139 T.C. 67 (2012)	Tax Court	Whether corporate restructuring transactions involving assumption of contingent liabilities resulted in capital losses; accuracy-related penalties	Judgment for government on tax issue, split decision on penalties; case settled on appeal	Jasper G. Taylor III Richard L. Hunn
The Diversified Group Incorporated and Subsidiaries, et al. v. Commissioner	Tax Court	Whether equipment rental expenses from sale-leaseback transactions were deductible as business expenses; whether the transactions lacked economic substance	Settled	Jasper G. Taylor III William H. Caudill Richard L. Hunn

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Browning-Ferris Industries, Inc. v. United States 233 F. Supp. 2d 1223 (D. Ariz. 2002)	District of Arizona	Whether settlement converted investment tax credit into nonpartnership item	Judgment for taxpayer	Stephen A. Kuntz
Riggs National Corp. v. Commissioner 295 F.3d 16 (D.C. Cir. 2002)	District of Columbia Circuit Court of Appeals	Foreign tax credit for foreign withholding taxes related to Brazilian loans	Judgment for taxpayer	Charles W. Hall
Prudential Overall Supply v. Commissioner T.C. Memo. 2002-103	Tax Court	Whether the IRS abused its discretion in imposing a change of accounting method requiring taxpayer to capitalize and depreciate industrial laundry items	Judgment for taxpayer	Jasper G. Taylor III Richard L. Hunn Jayash M. Chadha
Succession of Helis v. United States 88 A.F.T.R. 2d 2001-5199 (Fed. Cl. 2001) 52 Fed. Cl. 745 (2002) 56 Fed. Cl. 544 (2003)	Court of Federal Claims	Valuation of oil and gas partnership interest; administrative expense deductions for excess interest and executor and attorneys' fees	Judgment for taxpayer on all issues except excess interest deduction	Jasper G. Taylor III Charles W. Hall William H. Caudill

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Estate of Ruth Baker, Deceased, Mary E. Knowles, f.k.a. Mary Elizabeth Baker, Co-Executrix and Cody Dutton, Co-Executor v. Commissioner	Tax Court	Discounts for interests in family limited partnership in estate tax case	Settled	Jasper G. Taylor III Richard L. Hunn
Laborers' International Union of North America v. Commissioner T.C. Memo. 2001-171	Tax Court	Unrelated business taxable income; statute of limitations	Judgment for taxpayer	Jasper G. Taylor III Richard L. Hunn
Shell Petroleum, Inc. v. United States 50 Fed. Cl. 524 (2001)	Court of Federal Claims	Whether hydrocarbons constituted tar sands for purposes of tax credit for nonconventional fuels under section 29	Judgment for government	Charles W. Hall
Estate of Hubbard v. Commissioner	Tax Court	Estate tax valuation of satellite television assets	Settled	Charles W. Hall
Union Texas International Corp. v. Commissioner 110 T.C. 321 (1998)	Tax Court	Windfall profits tax: whether taxpayer was independent producer for purposes of limitations on percentage depletion; net interest limitations on calculation of tax	Split decision	Jasper G. Taylor III Charles W. Hall William H. Caudill

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Shell Petroleum, Inc. v. United States 996 F. Supp. 361 (D. Del. 1997)	District of Delaware	Whether hydrocarbons constituted tar sands for purposes of tax credit for nonconventional fuels under section 29	Judgment for government	Charles W. Hall
Coca-Cola Co. v. Commissioner 106 T.C. 1 (1996)	Tax Court	Computation of combined taxable income for purposes of credit under section 936 for operations in a U.S. possession	Judgment for taxpayer	Charles W. Hall
TRT Holdings, Inc. v. Commissioner	Tax Court	Whether transaction qualified as tax free reorganization	Settled	Charles W. Hall R. Richard Coston

*cases date back no earlier than 1995

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