

Dated 1-25-21

Amicus Briefs Filed by the American College of Tax Counsel

<u>Case Name</u>	<u>Court</u>	<u>Date</u>	<u>Issue</u>	<u>Counsel of Record</u>	<u>Outcome</u>
Buck vs. Utah State Tax Commission	Utah Supreme Ct	12/9/20	Domicile of taxpayer under irrebuttable presumption	Steven Young, Holland & Hart	Pending
CIC Services v. Internal Revenue Service	Supreme Court	07/22/2020	Application of Anti-Injunction Act	David Foster, Skadden	Oral argument held on December 1
McLane v. Internal Revenue Service	Fourth Circuit	06/29/2020	Ability of Tax Court to make a refund determination	Frank Agostino Agostino & Associates	Reply brief filed on 9-15-20
Taylor Lohmeyer Law Firm v. United States	Fifth Circuit	06/15/2020	Disclosure of law firm client list pursuant to John Doe summons	Lawrence Hill, Winston & Strawn	9-8 Decision in favor of government; writ of certiorari being considered.
CIC Services v. Internal Revenue Service	Supreme Court	02/14/ 2020	Application of Anti-Injunction Act	David Foster, Skadden	Certiorari granted.
United States v. Boyd	Ninth Circuit	11/15/ 2019	Multiple FBAR penalties	Caroline Ciraolo, Kostelanetz & Fink	Response from Government received January 15, 2021; awaiting decision
Rodriquez v. FDIC	Supreme Court	05/13/2019	Ownership of tax refund in bankruptcy; application of Bob Richards rule.	Peter Connors, Orrick	Certiorari granted
North Carolina v. Kaestner Family Trust	Supreme Court	03/25/2019	Ability of North Carolina to tax non-resident beneficiaries of trust	Wells Hall, Nelson Mullins	Judgment for taxpayers

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Groves v. United States	Seventh Circuit	09/14/2018	Application of tax penalty under Section 6700	Armando Gomez, Skadden	Interlocutory appeal denied; case being reconsidered by district court
Marinello v. United States	Supreme Court	09/17/ 2017	Application of residual clause of Section 7212(a)	Jenny Johnson, Johnson Moore	Judgment for taxpayer
Marinello v. United States	Supreme Court	04/21/2017	Application of residual clause of Section 7212(a)	Jenny Johnson, Johnson Moore	Certiorari granted.
Haynes v United States	Fifth Circuit	11/27/2017	Penalty for electronically filed tax return	Peter Connors, Orrick	Remanded to district court
Sonoco Products v. State of Michigan	Supreme Court	12/22/2016	Retroactive tax legislation and application of the Due Process Clause	Stewart Weintraub, Chamberlain Hrdlicka	Certiorari not granted
Dot Foods v. State of Washington	Supreme Court	10/05/2016	Retroactive tax legislation and the application of the Due Process Clause	Peter Faber, McDermott	Certiorari not granted
Little Italy Oceanside Investments v. U.S.	Eastern District Michigan	05/01/2015	Refund of money seized pursuant to a tax lien	Mathew Lund, Pepper Hamilton	Judgment for government
BASR Partnership v. U.S.	Fourth Circuit	07/29/2014	Statute of limitations bypass on fraudulent activity of third party	Paula Junghans Zuckerman Spaeder Caroline Ciraolo Rosenberg, Martin Greenberg	Judgment for taxpayer

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Bobrow v. Commissioner of Internal Revenue	Tax Court	03/20/2014	Validity of IRS position on 60 day rollover rule for retirement plan investments in light of IRS publication that allowed broader interpretation	Kenneth Gideon, Skadden	Stipulated decision was issued in favor of taxpayer and IRS issued Announcement 2014-15, stating that it would not enforce the new rule on IRA rollovers until January 1, 2015
Home Concrete v. U.S.	Supreme Court	12/22/2011	Validity of retroactive regulations regarding extended statute of limitations	Clifford Sloan, Skadden	Judgment for taxpayer