

**Contact****Houston**

1200 Smith Street, Suite 1400  
Houston, Texas 77002-4310  
Tel: 713.658.1818  
Fax: 713.658.2553

**Atlanta**

191 Peachtree Street, N.E.,  
Forty-Sixth Floor  
Atlanta, Georgia 30303  
Tel: 404.659.1410  
Fax: 404.659.1852

**Philadelphia**

50 South 16th Street, Suite  
1700  
Philadelphia, PA 19102  
Tel: 610.772.2300  
Fax: 610.772.2305

**San Antonio**

112 East Pecan Street, Suite  
1450  
San Antonio, Texas 78205  
Tel: 210.253.8383  
Fax: 210.253.8384

**Tax Notes: Tax Community Would Welcome  
ERC-Specific Voluntary Disclosure****Kevin Sweeney quoted in Tax Notes article***Tax Notes*

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In a Tax Notes article that published on May 30, 2023, Philadelphia-based Shareholder Kevin Sweeney provides insight on the potential benefits of the IRS creating a voluntary disclosure program tailored to resolving improper employee retention credit claims.

Sweeney explains that tax professionals would welcome the program because of the large amount of ERC noncompliance. "Terms specific to the ERC would allow tax lawyers and accountants to give clients a clearer picture of the likely results of disclosure than what is possible under the IRS's general voluntary disclosure practice," said Sweeney.

He also pointed to the time-limited nature of ERC claims as a reason for a specific voluntary disclosure program, adding that escalating penalty provisions could help drive taxpayer uptake.

To view the full article, subscribers may [click here](#).