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## “Real Estate Developer Defends Personal Installment Sales,” Tax Notes Federal

Tom Cullinan included in an article published in Tax Notes Federal

September 25, 2023

In an article published in Tax Notes Federal on September 20, 2023, Atlanta-based Shareholder Tom Cullinan is included in a round-up of sources discussing the IRS’s application of the codified economic substance doctrine regarding the *Harty v. Commissioner* case.

Cullinan also mentions the connection of section 453 to monetized installment sale transactions and clarifies the grounds for the IRS’s arguments.

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