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**“Will the IRS Lean on Fraud of the Preparer in ERC Enforcement?” Tax Notes Federal****Tom Cullinan in Tax Notes Federal Interview**

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The IRS has successfully argued in a series of Tax Court cases that an adviser's fraud can keep open the taxpayer's statute of limitation regardless of whether the taxpayer had fraudulent intent. In an article published in Tax Notes Federal on October 3, 2023, Tax Notes considered how those holdings might apply to ERC claims and interviewed Atlanta-based Shareholder Tom Cullinan, who litigated BASR Partnership v. United States - the only case to have rejected the IRS' advisor-fraud theory. Cullinan explains how taxpayers can easily defeat the IRS' advisor-fraud argument in the ERC context by following the result he obtained in BASR.

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