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“IRS Criminal Malta Summonses Raise Hackles of Tax Defense Lawyer,” Tax Notes Federal

Tom Cullinan included in Tax Notes Federal article

November 22, 2023

In an article published in Tax Notes Federal on November 13, 2023, Atlanta-based Shareholder Tom Cullinan is included in a round-up of sources discussing the IRS’s investigation of Malta pension plans and whether the IRS Criminal Investigation division should head the investigation.

“One would hope that IRS CI has really strong information about somebody, because if it doesn’t, then this is a tremendous waste of resources,” said Cullinan. “But even if it does have information about some specific taxpayer, I really question whether the scope of this investigation is worth that.”

“IRS CI’s use of the summons power should be constrained to cases of real need. They don’t have that here,” Cullinan reasoned.

Additionally, he identified issues with exemptions for qualified rollovers from U.K. pensions and how special agents were not retracting summonses in these cases like they should.

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