

#### Practice Areas

- Tax
- Tax Controversy & Litigation
- **Education**
  - Vanderbilt University School of Law, J.D.
  - State University of New York at Albany, M.S. of Taxation
  - State University of New York at Geneseo, B.S. Accounting

#### Honors

- Recognized by Chambers USA: Guide to Leading Business Lawyers in the category: Tax (2009-2018)
- Recognized by The Legal 500 United States in the category: U.S. Taxes: Contentious (2016-2017)
- Selected for inclusion in Georgia Super Lawyers (2012-2018)
- Named a “Rising Star” by Georgia Super Lawyers (2007)

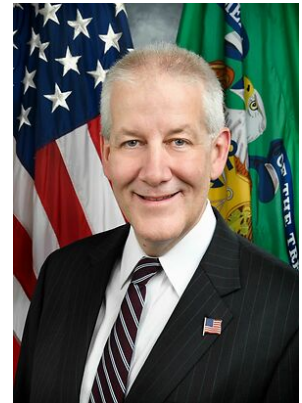
#### Bar Admissions

- Georgia

## Tom Cullinan

Shareholder  
Atlanta

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Tom Cullinan is a Shareholder in the Firm's Atlanta office. Tom joined the Firm from the IRS, where he served as the Counselor to the IRS Commissioner and then as the acting IRS Chief of Staff.

While at the IRS, Tom was a member of the Commissioner's core leadership team, and he advised the IRS Commissioner on the most critical issues facing the agency, including the IRS strategic plan and budget, staffing, internal operations, enforcement of tax laws and service to taxpayers. He was particularly involved in high-level enforcement issues. Among other things, Tom either conceived or helped launch the Office of Fraud Enforcement, the Office of Promoter Investigations, and the Joint Strategic Emerging Issues Team, all of which should be key IRS enforcement tools in the coming years. Tom also helped implement various policies pertaining to cryptocurrencies and served as an invited IRS representative to several Financial Stability Oversight Council meetings regarding cryptocurrencies.

Before joining the IRS, Tom spent twenty years as a tax attorney representing taxpayers in tax controversy matters. He has represented hundreds of taxpayers, including low-income individuals in pro bono matters, high net-worth individuals, partnerships, trusts and estates, and corporations in IRS audits, administrative appeals, and litigation, on a wide variety of tax issues often with significant amounts at issue. Tom pursues every possible opportunity to resolve tax disputes and is adept at negotiating acceptable resolutions. Yet, litigation is sometimes inevitable and he has a notable track record in that regard. Notable public representations include:

*American International Group, Inc. vs. United States* – Tom was lead tax counsel in the insurance company's dispute with the United States regarding its entitlement to foreign tax credits.

*Klamath Strategic Investment Fund, LLC vs. United States* – Tom represented the taxpayers in what is now one of the most cited cases arising out the last wave of so-called tax shelter litigation, where the courts held that the taxpayers were not subject to penalties and were entitled to deduct some of their fees and costs for

### Court Admissions

- United States Supreme Court
- United States Court of Appeals for the Second, Fifth, Seventh, Eleventh, D.C., and Federal Circuits
- United States Court of Federal Claims
- Multiple United States District Courts
- United States Tax Court

## **Tom Cullinan, *Continued***

entering into what the IRS called a “Son of Boss” transaction.

*BASR Partnership vs. United States* – Tom represented the taxpayers in the Court of Federal Claims and the Federal Circuit, where those courts disagreed with Tax Court precedent to hold that an advisor’s fraud was insufficient to hold open the statute of limitations for assessing tax and, for the first time ever, that a “TEFRA” partnership was entitled to a recovery of litigation cost from the United States pursuant to the qualified offer provisions.

Tom works in the Firm’s tax controversy practice where he draws on both his extensive background representing taxpayers and his deep knowledge of the IRS organization, operations, and procedures.

### Professional Affiliations

- Member, Internal Revenue Service Advisory Council (IRSAC) (2015-2017), and Chair of the Large Business & International (LB&I) Subcommittee (2016-2017)
- Member, Court Procedure and Practice Committee, American Bar Association Section of Taxation (2002 – present), Former Chair, Tax Shelter Litigation Subcommittee
- Member, Civil and Criminal Tax Penalties Committee, American Bar Association Section of Taxation (2003 – present), Former Chair, Civil Penalties Subcommittee.
- Member, Administrative Practice Committee, American Bar Association Section of Taxation (2003 – present)
- Fellow, American College of Tax Counsel (2014 – 2019, 2023-present)
- Former Member, Board of Governors, Court of Federal Claims Bar Association (2008 – 2010)