



## Unclaimed Property

The firm's concentrated federal tax controversy practice represents individuals, estates, trusts, partnerships and corporate clients in all aspects of federal income, gift, estate and employment tax controversies. This area of representation includes several large multinational corporations (both publicly and privately held) subject to the IRS's Large Business and international coordinated examination and industry specialization programs.

One particular aspect of this practice involves the representation of large corporations and other clients in extended tax audits before the IRS Examination Division, the negotiation of settlements of tax controversies with IRS Appeals Offices throughout the country and obtaining technical advice from the IRS National Office. These administrative proceedings have enabled the firm to effectively manage the successful resolution of hundreds of highly complex factual and legal issues involving potential tax deficiencies, penalties and interest in the aggregate amount of several billions of dollars.

Most of the federal tax disputes handled by the firm's tax attorneys are successfully resolved without litigation. When administrative settlements are not possible, however, we litigate tax cases in a variety of venues, including the U.S. Tax Court, Court of Federal Claims, district courts and courts of appeals.

Members of the firm's Tax practice group also regularly provide clients with consulting and expert witness services in tax-related litigation. The firm's attorneys assist clients in case evaluation, risk assessment, case development and, where necessary, expert witness testimony in matters involving the appropriateness of prior tax planning advice and accounting practices, the effectiveness of previously issued tax opinions, legal and accounting malpractice issues and related topics.

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### KEY CONTACT

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