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# Patrick Martin, Sebastien Chain and Luz Villegas-Banuelos in Tax Notes International cover story

In Tax Notes International cover story, Patrick Martin, Sebastien Chain and Luz Villegas-Banuelos examine three recent taxpayer victories in precedent-setting international information reporting cases: Aroeste, Bittner, and Farhy September 20, 2023

In a recent

special report

by Tax Notes, Patrick Martin, Sebastien Chain and Luz Villegas-Banuelos, attorneys in our International Tax Practice, examine three recent taxpayer victories in precedent-setting international information reporting cases:

Aroeste,

Bittner, and

Farhy. Notably, Patrick Martin serves as the counsel of record for Alberto Aroeste in the Tax Court litigation, the federal district court litigation, and the administrative assessment and determinations of penalties by the IRS.

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