

Contact

Houston

1200 Smith Street, Suite 1400
Houston, Texas 77002-4310
Tel: 713.658.1818
Fax: 713.658.2553

Atlanta

191 Peachtree Street, N.E.,
Forty-Sixth Floor
Atlanta, Georgia 30303
Tel: 404.659.1410
Fax: 404.659.1852

Philadelphia

50 South 16th Street, Suite
1700
Philadelphia, PA 19102
Tel: 610.772.2300
Fax: 610.772.2305

San Antonio

112 East Pecan Street, Suite
1450
San Antonio, Texas 78205
Tel: 210.253.8383
Fax: 210.253.8384

“Real Estate Developer Defends Personal Installment Sales,” Tax Notes Federal

Tom Cullinan included in an article published in Tax Notes Federal

September 25, 2023

In an article published in Tax Notes Federal on September 20, 2023, Atlanta-based Shareholder Tom Cullinan is included in a round-up of sources discussing the IRS’s application of the codified economic substance doctrine regarding the *Harty v. Commissioner* case.

Cullinan also mentions the connection of section 453 to monetized installment sale transactions and clarifies the grounds for the IRS’s arguments.

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