

Practice Areas

- Tax Controversy & Litigation
- International Tax
- Tax

Education

- University of Kansas, B.S., with distinction
- University of Kansas, M.A., with honors
- University of Kansas, J.D.
- Universidad de Chile, LL.M., with highest distinction
- University of Florida, LL.M.T., graduate tax scholar

Honors

- American College of Tax Counsel, Fellow (2019 through 2022)
- Chambers USA - Tax Litigation Leader (2009 through 2022)
- Georgia Super Lawyers - Tax (2012 through 2022)
- Best Lawyers in America - Tax Litigation and Controversy (2019 through 2024)

Hale E. Sheppard

Shareholder

Atlanta

191 Peachtree Street, N.E., Forty-Sixth Floor
Atlanta, Georgia 30303
Tel: 404.658.5441
Fax: 404.658.5541
hale.sheppard@chamberlainlaw.com
www.chamberlainlaw.com



Practice Areas

Hale Sheppard is a partner in the Tax Controversy Section of Chamberlain Hrdlicka. He defends clients in tax audits, tax appeals, and Tax Court litigation, covering both domestic and international issues. Hale's practice focuses on the following:

- Overview of Practice Areas
 - Tax audits
 - Tax administrative appeals
 - Tax Court litigation
 - Tax refund claims and litigation
 - Private letter rulings
 - International tax disputes, compliance, and planning
- Common Domestic Tax Matters
 - Conservation easement disputes
 - Micro-captive insurance disputes
 - Employee Retention Credit disputes
 - Paycheck Protection Program loan treatment disputes
 - Virtual currency or cryptocurrency disputes
 - Opportunity Zone disputes
 - SECA taxes and "limited partner" exception disputes
 - Midco or intermediary transactions disputes
 - Section 179D energy efficient commercial building deduction disputes
 - The "Ultimate Plan" or "Ultimate Tax Plan" disputes
 - Research Tax Credit disputes
 - Charitable Remainder Annuity Trust disputes
 - Monetized installment sale disputes

- Legal 500 – Tax Litigation and Controversy (2015 through 2022)

Bar Admissions

- Georgia Bar
- Florida Bar
- Texas Bar
- Washington, D.C. Bar

Court Admissions

- U.S. Tax Court
- U.S. Court of Federal Claims
- U.S. Court of International Trade
- U.S. Court of Appeals, Federal Circuit
- U.S. Court of Appeals, 4th Circuit
- U.S. Court of Appeals, 11th Circuit
- U.S. District Court, Middle District of Georgia
- U.S. District Court, Northern District of Georgia

Hale E. Sheppard, *Continued*

- Puerto Rico residency and Act 22 disputes
- Section 199A qualified business income deduction disputes
- R&D tax credit disputes
- Tax shelter promoter disputes
- Reportable transaction disputes
- Material advisor disputes
- Worker-classification disputes
- Passive activity loss disputes
- Reasonable compensation disputes
- Family office disputes
- Trust fund recovery disputes
- Hobby loss disputes
- Bad debt loss disputes
- Common International Tax Matters
 - Repatriation / transition tax disputes under Section 965
 - Foreign retirement plan disputes
 - Private placement life insurance disputes
 - Malta pension disputes
 - Foreign bank account, FinCEN Form 114, FBAR disputes
 - Foreign trust disputes (Form 3520 and Form 3520A)
 - Foreign gift disputes
 - Foreign tax credit disputes
 - Treaty-based return position disputes (Form 8833)
 - Expatriation / exit tax disputes
 - Foreign earned income exclusion disputes
 - International tax withholding disputes
 - Foreign investment in real property tax act disputes
 - Passport revocation disputes
 - Tax disputes involving EB-5 investors
 - Voluntary disclosure programs and related disputes

Hale E. Sheppard, *Continued*

Tax Litigation

Most tax disputes are resolved during the audit or with the Appeals Office. However, if taxpayers cannot reach a reasonable settlement, litigation ensues. Hale has participated in the following cases before the Tax Court, District Courts, and Federal Courts of Appeal:

- *129-134 Biltmore Ave. Properties, LLC v. Commissioner*, Tax Court Docket 28864-21
- *2909 Peachtree Place, LLC v. Commissioner*, Tax Court Docket No. 31173-21
- *2909 Peachtree Place, LLC v. Commissioner*, Tax Court Docket No. 643-22
- *A.I. Enterprises, Inc. v. Georgia Dept. of Revenue*, OSAH-REV-SUTA-1026268-60
- *Alabama S&G, LLC v. Commissioner*, Tax Court Docket No. 7703-19
- *Albero Holdings, LLC v. Commissioner*, Tax Court Docket No. 16284-21
- *Albert v. Commissioner*, Tax Court Docket No. 8108-19
- *Ancient Oaks Holdings, LLC v. Commissioner*, Tax Court Docket No. 2538-24
- *Anderson Hollow, LLC v. Commissioner*, Tax Court Docket No. 12154-23
- *Appleby v. Commissioner*, Tax Court Docket No. 20592-05
- *Argent TH A, LLC v. Commissioner*, Tax Court Docket No. 29514-21
- *Argent TH A, LLC v. Commissioner*, Tax Court Docket No. 227-22
- *Asheville Star Building Owner, LLC v. Commissioner*, Tax Court Docket No. 28867-21
- *Asper v. Commissioner*, Tax Court Docket No. 14456-08
- *Astroturf Construction Corporation v. Commissioner*, Tax Court Docket No. 17630-23
- *Atkinson v. Commissioner*, Tax Court Docket No. 20377-08
- *Aycox v. Commissioner*, Tax Court Docket No. 3125-17
- *Aycox v. Commissioner*, Tax Court Docket No. 3126-17
- *Azar v. Commissioner*, Tax Court Docket No. 18450-15
- *Baltimore v. Commissioner*, Tax Court Docket No. 24592-07
- *Barnes Escambia Properties, LLC v. Commissioner*, Tax Court Docket No. 7097-19
- *Bayou Sand Acquisitions, LLC v. Commissioner*, Tax Court Docket No. 12864-21
- *Be Creek, LLC v. Commissioner*, Tax Court Docket No. 7417-19
- *Bear Creek LH Holdings, LLC v. Commissioner*, Tax Court Docket No. 12236-20
- *Bear Creek LKB Holdings, LLC v. Commissioner*, Tax Court Docket No. 16378-21
- *Bear Creek SK Holdings, LLC v. Commissioner*, Tax Court Docket No. 12400-20
- *Bear Creek SK Holdings, LLC v. Commissioner*, Tax Court Docket No. 14140-20
- *Bello v. Commissioner*, Tax Court Docket No. 191-22

Hale E. Sheppard, *Continued*

- *Bickford Farm, LLC v. Commissioner*, Tax Court Docket No. 18981-22
- *Bickford Farm, LLC v. Commissioner*, Tax Court Docket No. 22943-22
- *Bird Granite, LLC v. Commissioner*, Tax Court Docket No. 3431-23
- *Blythe v. Georgia Dept. of Revenue*, Georgia Tax Tribunal, Docket No. 2438175
- *Bonaventura v. Commissioner*, Tax Court Docket No. 732-07
- *Boyd Granite Holdings, LLC v. Commissioner*, Tax Court Docket No. 3959-24
- *Briggs v. Commissioner*, Tax Court Docket No. 5738-19
- *Broad River Hardwoods, LLC v. Commissioner*, Tax Court Docket No. 5477-24
- *Brookside Valley Investments, LLC v. Commissioner*, Tax Court Docket No. 3368-23
- *Browndale Plantation Reserve, LLC v. Commissioner*, Tax Court Docket No. 20378-21
- *Brushy Hollow, LLC v. Commissioner*, Tax Court Docket No. 12644-20
- *Burn Creek Farms, LLC v. Commissioner*, Tax Court Docket No. 635-23
- *Byrd v. Commissioner*, Tax Court Docket No. 19218-07
- *Callaway Creek, LLC v. Commissioner*, Tax Court Docket No. 3970-24
- *Carr v. Commissioner*, Tax Court Docket No. 14192-11
- *Carspecken v. Commissioner*, Tax Court Docket No. 6168-05
- *Cash Dollar Cove, LLC v. Commissioner*, Tax Court Docket No. 12427-23
- *Cedar Land, LLC v. Commissioner*, Tax Court Docket No. 7284-19
- *Centurion Georgia, LLC v. Commissioner*, Tax Court Docket No. 18139-23
- *Chattahoochee River Holdings, LLC v. Commissioner*, Tax Court Docket No. 11476-23
- *Clark v. Commissioner*, Tax Court Docket No. 26201-10
- *Colavito v. Commissioner*, Tax Court Docket No. 28650-14
- *Cole Quarry, LLC v. Commissioner*, Tax Court Docket No. 11953-23
- *Collinsville Land, LLC v. Commissioner*, Tax Court Docket No. 12022-20
- *Collinsville Land, LLC v. Commissioner*, Tax Court Docket No. 12644-20
- *Contreras Torres v. Commissioner*, Tax Court Docket No. 6063-19
- *Cotton Hill Holdings, LLC v. Commissioner*, Tax Court Docket No. 6419-23
- *Country Wood Lane, LLC v. Commissioner*, Tax Court Docket No. 12206-23
- *Crimson Independence, LLC v. Commissioner*, Tax Court Docket No. 11561-20
- *Crockett 941, LLC v. Commissioner*, Tax Court Docket No. 13767-20
- *Crowder v. Commissioner*, Tax Court Docket No. 18095-11

Hale E. Sheppard, *Continued*

- *Cub Creek Preserve, LLC v. Commissioner*, Tax Court Docket No. 12401-20
- *Curtis Investment Company, LLC v. Commissioner*, T.C. Memo 2017-150
- *Day Road Holdings, LLC v. Commissioner*, Tax Court Docket No. 12888-23
- *Deems v. Commissioner*, Tax Court Docket No. 13054-06
- *Deep Creek, LLC v. Commissioner*, Tax Court Docket No. 7283-19
- *Delta Sand Acquisitions, LLC v. Commissioner*, Tax Court Docket 12364-20
- *Denny Pines, LLC v. Commissioner*, Tax Court Docket 5124-24
- *DG Mineral Reserve, LLC v. Commissioner*, Tax Court Docket 12403-23
- *Dilworth v. Alabama Dept. of Revenue*, Alabama Tax Tribunal Docket No. 22-873-JP
- *Dixie Land Real Estate, LLC v. Commissioner*, Tax Court Docket No. 6267-24
- *Dixon v. Commissioner*, Tax Court Docket, No. 24439-09
- *Eades Rock, LLC v. Commissioner*, Tax Court Docket No. 3433-23
- *East Fork Investment Group, LLC v. Commissioner*, Tax Court Docket 10944-21
- *Edwards v. Commissioner*, Tax Court Docket No. 4480-08
- *Elk Horn Investment Group, LLC v. Commissioner*, Tax Court Docket No. 10195-23
- *Elliott v. Commissioner*, Tax Court Docket No. 18282-23
- *Emory v. Commissioner*, Tax Court Docket No. 21467-11
- *Entrekin v. Commissioner*, Tax Court Docket No. 13512-09
- *Equity Investment Associates, LLC v. United States*, W.D. NC, Case 3:21-cv-170f
- *Equity Investment Associates, LLC v. Commissioner*, Tax Court Docket No. 11973-23
- *Espy v. Georgia Dept. of Revenue*, Georgia Tax Tribunal Docket No. 2317524
- *Estate of Heilwig Beckers v. Commissioner*, Tax Court Docket No. 3123-22
- *Estate of Mularoni v. Commissioner*, Tax Court Docket No. 17822-21
- *Estate of Mularoni v. Commissioner*, Tax Court Docket No. 18613-21
- *Excelsior Aggregates, LLC v. Commissioner*, Tax Court Docket No. 20608-18
- *Figure 8 (Georgia), LLC v. Commissioner*, Tax Court Docket No. 30608-21
- *Figure 8 (Highlands), LLC v. Commissioner*, Tax Court Docket No. 29850-21
- *Flint River Oaks, LLC v. Commissioner*, Tax Court Docket No. 11473-23
- *Flomaton Pits, LLC v Commissioner*, Tax Court Docket No. 7636-19
- *Foster v. Commissioner*, Tax Court Docket No. 14907-08
- *Foster v. Commissioner*, Tax Court Docket No. 25101-13

Hale E. Sheppard, *Continued*

- *Friedman v. Commissioner*, Tax Court Docket No. 24219-14
- *Geiger OSCP3, LLC v. Commissioner*, Tax Court Docket No. 019587-17
- *Ginn Creek, LLC v. Commissioner*, Tax Court Docket No. 12644-20
- *Goddard v. Commissioner*, Tax Court Docket No. 13513-17
- *Goodwater Gap, LLC v. Commissioner*, Tax Court Docket No. 3651-24
- *Graham v. Commissioner*, Tax Court Docket No. 17876-08
- *Gray Mountain, LLC v. Commissioner*, Tax Court Docket No. 21354-21
- *Great Plains, LLC v. Commissioner*, Tax Court Docket No. 7304-19
- *Greenbriar Land Holdings, LLC v. Commissioner*, Tax Court Docket No. 8268-23
- *Greer Building, LLC v. Commissioner*, Tax Court Docket No. 12153-23
- *Guerrero v. Commissioner*, Tax Court Docket No. 6193-23
- *Gullickson v. Commissioner*, Tax Court Docket No. 22478-22
- *Hackney Creek, LLC v. Commissioner*, Tax Court Docket No. 2148-24
- *Hancock County Land, LLC v. Commissioner*, Tax Court Docket No. 12385-20
- *Hancock County Land, LLC v. Commissioner*, Tax Court Docket No. 12649-20
- *Hargrave v. Commissioner*, Tax Court Docket No. 24316-14
- *Harp v. Commissioner*, Tax Court Docket No. 28603-10
- *Heartland Automotive v. United States*, 10 AFTR 2d 2009-2406
- *HEC II Assurance, Inc. v. Commissioner*, Tax Court Docket No. 20423-23
- *Hendrick v. Commissioner*, Tax Court Docket No. 8805-08
- *Herrera v. Commissioner*, Tax Court Docket No. 21709-08
- *Hiers v. Commissioner*, Tax Court Docket No. 19277-17
- *Hiers v. Commissioner*, Tax Court Docket No. 16338-19
- *Highland Lake, LLC v. Commissioner*, Tax Court Docket No. 25988-21
- *Highland Lake, LLC v. Commissioner*, Tax Court Docket No. 27483-21
- *Highland Property Holdings, LLC v. Commissioner*, Tax Court Docket No. 8778-23
- *Highway 20 Henry 74, LLC v. Commissioner*, Tax Court Docket No. 3733-23
- *Hildebrandt Owner, LLC v. Commissioner*, Tax Court Docket No. 13866-23
- *Hill Top S&G, LLC v. Commissioner*, Tax Court Docket No. 7704-19
- *Hillside Holdings, LLC v. Commissioner*, Tax Court Docket No. 12890-20
- *Hillside Holdings, LLC v. Commissioner*, Tax Court Docket No. 13452-20

Hale E. Sheppard, *Continued*

- *Hilton v. Commissioner*, Tax Court Docket No. 2459-19
- *Hogan v. Commissioner*, Tax Court Docket No. 17280-10
- *Hoyes v. Commissioner*, Tax Court Docket No. 21911-19
- *Housing Associates of Frisco, LP v. Commissioner*, Tax Court Docket No. 21780-11
- *Illuminate Resources, LLC v. Commissioner*, Tax Court Docket No. 34894-21
- *Industrial S&G, LLC v. Commissioner*, Tax Court Docket No. 7475-19
- *Jake Hollow Holdings, LLC v. Commissioner*, Tax Court Docket No. 4760-24
- *JC Land, LLC v. Commissioner*, Tax Court Docket No. 7360-19
- *Jones Meadow, LLC v. Commissioner*, Tax Court Docket No. 6064-24
- *Kesterton v. Commissioner*, Tax Court Docket No. 9878-22
- *Kight v. Commissioner*, Tax Court Docket No. 12249-14
- *King v. Commissioner*, Tax Court Docket No. 11897-14
- *Kissinger Acquisitions, LLC v. Commissioner*, Tax Court Docket No. 1440-23
- *Knat Creek, LLC v. Commissioner*, Tax Court Docket No. 7637-19
- *Laakso v. Commissioner*, Tax Court Docket No. 21912-19
- *Lake Jordan Holdings, LLC v. Commissioner*, Tax Court Docket No. 16532-21
- *Lakepoint Land II, LLC v. Commissioner*, Tax Court Docket No. 13925-17
- *Landow v. Commissioner*, T.C. Memo 2011-177
- *Legacy Louisville, LLC v. Commissioner*, Tax Court Docket No. 12146-23
- *Leroque v. Commissioner*, Tax Court Docket No. 13253-09
- *Little Generostee Creek, LLC v. Commissioner*, Tax Court Docket No. 18936-23
- *Little Horse Creek Property, LLC v. Commissioner*, Tax Court Docket No. 7421-19
- *Little Newford Creek, LLC v. Commissioner*, Tax Court Docket No. 1915-24
- *Little Pumpkin Creek North, LLC v. Commissioner*, Tax Court Docket No. 12717-20
- *Little Pumpkin Creek North, LLC v. Commissioner*, Tax Court Docket No. 14143-20
- *Little River Preserve, LLC v. Commissioner*, Tax Court Docket No. 15880-23
- *Lockhart v. Commissioner*, Tax Court Docket No. 17809-06
- *Loesel and McDougall v. Commissioner*, Tax Court Docket No. 14453-12
- *Long Branch Land, LLC v. Commissioner*, Tax Court Docket No. 7288-19
- *Long Leaf Property Holdings, LLC v. Commissioner*, Tax Court Docket No. 11982-16
- *Lookout Creek Mining Co., LLC v. Commissioner*, Tax Court Docket No. 3906-21

Hale E. Sheppard, *Continued*

- *Louisiana Motion Picture Credit Fund v. Commissioner*, Tax Court Doc. No. 1256-11
- *LVI Investors, LLC v. Commissioner*, T.C. Memo 2009-254
- *Magnolia West, LLC v. Commissioner*, Tax Court Docket No. 6924-23
- *Massey Creek, LLC v. Commissioner*, Tax Court Docket No. 816-24
- *Mathias v. Commissioner*, Tax Court Docket No. 10124-06
- *McAlister v. Commissioner*, Tax Court Docket No. 18584-08
- *McGovern v. Commissioner*, Tax Court Docket No. 8145-09
- *McLeod v. Commissioner*, Tax Court Docket No. 12676-21
- *McNorthup Properties, LLC v. Commissioner*, Tax Court Docket No. 28861-21
- *Meadowood Financial Services, LLC v. Commissioner*, Tax Docket No. 18630-17
- *Mill Creek 770, LLC v. Commissioner*, Tax Court Docket No. 12251-20
- *Miller v. Commissioner*, Tax Court Docket No. 24376-1
- *Mingledorff v. Commissioner*, Tax Court Docket No. 7804-22
- *Mingledorff v. Commissioner*, Tax Court Docket No. 9508-22
- *Mingledorff v. Commissioner*, Tax Court Docket No. 9510-22
- *Mingledorff Subtrust v. Commissioner*, Tax Court Docket No. 9509-22
- *Mingledorff Subtrust v. Commissioner*, Tax Court Docket No. 9511-22
- *Miniyar v. Commissioner*, Tax Court Docket No. 18278-23
- *Mississippi Sand Acquisitions, LLC v. Commissioner*, Tax Court Document 12379-20
- *Moister v. Commissioner*, Tax Court Docket No. 7420-19
- *Montgomery-Alabama River, LLC v. Commissioner*, Tax Court Docket No. 9254-19
- *Moody v. Commissioner*, Tax Court Docket No. 12675-21
- *Moore v. Commissioner*, Tax Court Docket No. 15204-19
- *Mountaineer Equity Holdings, LLC v. Commissioner*, Tax Court Docket No. 6423-23
- *Movie Ranch Alvaton, LLC v. Commissioner*, Tax Court Docket No. 5479-24
- *Mundy v. Commissioner*, Tax Court Docket No. 13500-08
- *Murray v. Georgia Dept. of Revenue*, OSAH-REV-ITA-0904170-60
- *Myers v. Commissioner*, Tax Court Docket No. 21188-11
- *Nautical Hill Holdings, LLC v. Commissioner*, Tax Court Docket No. 11971-20
- *Neighbors Ridge, LLC v. Commissioner*, Tax Court Docket No. 12075-23
- *Nicholson Land Acquisitions, LLC v. Commissioner*, Tax Court Docket No. 21953-22

Hale E. Sheppard, *Continued*

- *Nobile v. Commissioner*, Tax Court Docket No. 24541-12
- *Nolen Lake, LLC v. Commissioner*, Tax Court Docket No. 1936-24
- *Norma Dean I, LLC v. Commissioner*, Tax Court Docket No. 21351-21
- *Norma Dean I, LLC v. Commissioner*, Tax Court Docket No. 29516-21
- *Norman W. Fries, Inc. v. Commissioner*, Tax Court Docket No. 3439-12
- *Northshore, LLC v. Commissioner*, Tax Court Docket No. 11511-21
- *Octagon Glade Family, LLC v. Commissioner*, Tax Court Docket No. 34904-21
- *Old Paris Landing Holdings, LLC v. Commissioner*, Tax Court Docket No. 12887-20
- *Old Paris Landing Holdings, LLC v. Commissioner*, Tax Court Docket No. 13453-20
- *ORC Partners, LLC v. Commissioner*, Tax Court Docket No. 1041-16
- *Oxbow Bend, LLC v. Commissioner*, Tax Court Docket No. 12718-19
- *Parkerson Church Reserve, LLC v. Commissioner*, Tax Court Docket No. 11868-20
- *Parkerson Sands, LLC v. Commissioner*, Tax Court Docket No. 25891-21
- *Parkerson Sands, LLC v. Commissioner*, Tax Court Docket No. 32566-21
- *Perez v. Commissioner*, Tax Court Docket No. 24434-09
- *Patel Educational Services, Inc. v. Commissioner*, Tax Court Docket No. 1265-23
- *Pettis v. Commissioner*, Tax Court Docket No. 21335-12
- *Picayune Pearl Aggregates, LLC v. Commissioner*, Tax Court Docket No. 7045-19
- *Pines & Quail, LLC v. Commissioner*, Tax Court Docket No. 1524-23
- *Piton Holdings, LLC v. Commissioner*, Tax Court Docket No. 637-23
- *Point of the River, LLC v. Commissioner*, Tax Court Docket No. 12049-19
- *Porter House, LLC v. Commissioner*, Tax Court Docket No. 31165-21
- *Porter House, LLC v. Commissioner*, Tax Court Docket No. 646-22
- *Possum Rock, LLC v. Commissioner*, Tax Court Docket No. 22637-22
- *Possum Rock Plantation, LLC v. Commissioner*, Tax Court Docket No. 14006-23
- *Power v. Commissioner*, Tax Court Docket No. 18135-11
- *RLP Holdings, v. Commissioner*, Tax Court Docket No. 10190-08
- *Railroad Valley Mining Corporation v. Commissioner*, Tax Court Docket 13683-20
- *Railroad Valley Mining Corporation v. Commissioner*, Tax Court Docket 172-21
- *Rivershore Sand Acquisitions, LLC v. Commissioner*, Tax Court Docket No. 126-24
- *Robinson Laurel Partnership v. Commissioner*, Tax Court Docket No. 2455-13

Hale E. Sheppard, *Continued*

- *Robles v. Commissioner*, Tax Court Docket No. 9725-13
- *Rock Bottom BBS, LLC v. Commissioner*, Tax Court Docket No. 9145-21
- *Rock Cove Property, LLC v. Commissioner*, Tax Court Docket No. 6848-24
- *Roddy Gap, LLC v. Commissioner*, Tax Court Docket No. 11451-23
- *Rosenfeld v. Commissioner*, Tax Court Docket No. 11838-12
- *S&S Nursery, Inc. v. Commissioner*, Tax Court Docket No. 12920-11
- *Sand Investment Co., LLC v. Commissioner*, 157 T.C. 11 (2021)
- *Sandlapper Hill, LLC v. Commissioner*, Tax Court Docket No. 31175-21
- *Santos v. Commissioner*, Tax Court Docket No. 19669-23
- *Savage Point Properties, LLC v. Commissioner*, Tax Court Docket No. 14607-23
- *Savannah Shoals, LLC v. Commissioner*, Tax Court Docket No. 3412-22
- *Schoen v. Commissioner*, Tax Court Docket No. 449-10
- *Schwartz v. Commissioner*, Tax Court Docket No. 12531-06
- *Sehorsch v. Commissioner*, Tax Court Docket No. 18612-22
- *Selman v. Commissioner*, Tax Court Docket No. 5917-12
- *Seven Hawks, LLC v. Commissioner*, Tax Court Docket No. 809-22
- *Sheehan v. Commissioner*, Tax Court Docket No. 20850-15
- *Shofner v. Commissioner*, Tax Court Docket No. 5065-11
- *Silver Run Holdings, LLC v. Commissioner*, Tax Court Docket No. 10457-21
- *Silver Run Holdings, LLC v. Commissioner*, Tax Court Docket No. 12660-21
- *Simmons v. Commissioner*, Tax Court Docket No. 5058-06
- *Smith Lake v. Commissioner*, Tax Court Docket No. 004980-17
- *Southland Aggregate, LLC v. Commissioner*, Tax Court Docket No. 2148-2
- *Sparta Beef, LLC v. Commissioner*, Tax Court Docket No. 16519-23
- *Sparta Beef, LLC v. Commissioner*, Tax Court Docket No. 19736-23
- *Spartan Investors I, LLC v. Commissioner*, Tax Court Docket No. 8579-23
- *Stillwater Springs Partners, LLC v. Commissioner*, Tax Court Docket No. 13838-23
- *Storey Hollow, LLC v. Commissioner*, Tax Court Docket No. 12648-20
- *Storm Crow, LLC v. Commissioner*, Tax Court Docket No. 7190-23
- *Stringer v. Commissioner*, Tax Court Docket No. 15898-07
- *Swan v. Commissioner*, Tax Court Docket No. 29465-08

Hale E. Sheppard, *Continued*

- *Tarpon Creek, LLC v. Commissioner*, Tax Court Docket No. 1119-23
- *Tatham Rock Land, LLC v. Commissioner*, Tax Court Docket No. 17563-23
- *Teague v. Commissioner*, Tax Court Docket No. 9478-21
- *Teague v. Commissioner*, Tax Court Docket No. 566-23
- *Tensaw Creek, LLC v. Commissioner*, Tax Court Docket No. 12755-23
- *Terpstra v. Commissioner*, Tax Court Docket No. 12825-10
- *Thomas v. Commissioner*, Tax Court Docket No. 13479-17
- *Thomas v. Commissioner*, Tax Court Docket No. 21689-18
- *Tigers Eye Trading, LLC v. Commissioner*, 138 T.C. No. 6 (2012)
- *Tivoli Center Chattanooga, LLC v. Commissioner*, Tax Court Docket No. 14575-23
- *Tom's Mountain Creek, LLC v. Commissioner*, Tax Court Docket No. 12210-21
- *Top Rock BBS, LLC v. Commissioner*, Tax Court Docket No. 9152-21
- *Topping v. Commissioner*, T.C. Memo 2007-92
- *Truax v. Commissioner*, Tax Court Docket No. 12399-20
- *Tsui v. Commissioner*, Tax Court Docket No. 26343-12
- *United States v. Bucari*, Case No. 1:21-CV-2199 (N.D. Ga.)
- *United States v. Drillmann*, Case No. 8:18-cv-00830 (M.D. Fla.)
- *Valley Park Ranch, LLC v. Commissioner*, Tax Court Docket No. 12384-20
- *Valley Park Ranch Two, LLC v. Commissioner*, Tax Court Docket No. 11448-23
- *Veribest Haynie, LLC v. Commissioner*, Tax Court Docket No. 4844-23
- *Veribest Palmetto, LLC v. Commissioner*, Tax Court Docket No. 5760-23
- *Veribest Vesta, LLC v. Commissioner*, Tax Court Docket No. 9158-23
- *Veribest Stevens, LLC v. Commissioner*, Tax Court Docket No. 1440-23
- *Vines v. Commissioner*, 126 T.C. 279 (2006)
- *Vintage at Mt. Vernon, LP v. Commissioner*, Tax Court Docket No. 15973-10
- *Virginia Historic Tax Credit Fund v. Commissioner*, T.C. Memo 2009-295
- *Wasson v. Commissioner*, Tax Court Docket No. 8108-09
- *Weller v. Commissioner*, Tax Court Docket No. 28236-08
- *Wahoo River, LLC v. Commissioner*, Tax Court Docket No. 503-23
- *Wayside Hill, LLC v. Commissioner*, Tax Court Docket No. 16542-23
- *Winnemucca Holdings, LLC v. Commissioner*, Tax Court Docket No. 13938-23

Hale E. Sheppard, *Continued*

- *Woods v. Commissioner*, Tax Court Docket No. 12230-15
- *Woods v. Commissioner*, Tax Court Docket No. 12231-15
- *Woods & Water Properties v. Commissioner*, Tax Court Docket No. 11913-23
- *Wright v. Commissioner*, Tax Court Docket No. 5491-10
- *Wrigley v. Commissioner*, Tax Court Docket No. 19796-21
- *Yacht Creek, LLC v. Commissioner*, Tax Court Docket No. 504-23
- *Zolessi v. Commissioner*, Tax Court Docket No. 8530-23

IRS Administrative Rulings

In addition to resolving tax disputes, Hale also has considerable experience obtaining favorable rulings for clients from the IRS National Office. A partial list of rulings is set forth below:

- Private Letter Ruling _____-23 (ruling regarding an Electing Small Business Trust election necessitated by inadvertent termination of S corporation status)
- Private Letter Ruling 107742-23 (ruling regarding late election to treat domestic entity as a subchapter S corporation)
- Private Letter Ruling 107890-22 (ruling regarding a late portability election of the deceased spousal unused exclusion to decrease U.S. estate taxes)
- Private Letter Ruling 121241-21 (ruling regarding late aggregation election under Section 469 concerning rental real properties)
- Private Letter Ruling 117191-20 (ruling regarding late election to treat domestic entity as a subchapter S corporation).
- Private Letter Ruling 129360-19 (ruling regarding carryover of loss from natural disaster to prior year under Section 165(i))
- Private Letter Ruling 119920-19 (ruling regarding reclassification of domestic entity from subchapter S corporation to partnership).
- Private Letter Ruling 101685-19 (ruling regarding a late portability election of the deceased spousal unused exclusion to decrease U.S. estate taxes)
- Private Letter Ruling 107887-17 (ruling regarding refund methodology involving accounting firm, foreign real estate funds, and non-resident alien investors)
- Private Letter Ruling 107272-17 (ruling regarding late Section 754 election and tiered-partnership structure)
- Private Letter Ruling 107273-17 (ruling regarding late Section 754 election and tiered-partnership structure)
- Private Letter Ruling 101616-17 (ruling regarding a retroactive election, pursuant to Section 877A, to expatriate from the United States without payment of "exit tax")
- Private Letter Ruling 137767-16 (ruling regarding proposed refund methodology, Section 6695(f), and Circular 230)
- Private Letter Ruling 131079-14 (ruling regarding potential penalties related to refund methodology for foreign investors in U.S. entities)
- Private Letter Ruling 201408003 (ruling authorizing parent corporation to make a late "S" election and to treat two subsidiaries as QSubs)

Hale E. Sheppard, *Continued*

- Private Letter Ruling 201338014 (ruling regarding multiple foreign retirement accounts and special treatment under bilateral treaty)
- Private Letter Ruling 201309001 (ruling regarding foreign pension, investment, and other accounts)
- Private Letter Ruling 201308003 (ruling addressing various international tax non-compliance issues)
- Private Letter Ruling 201242004 (ruling regarding international tax issues concerning foreign retirement plans)
- Private Letter Ruling 201210009 (ruling allowing taxpayer to rectify tax non-compliance related to Canadian registered retirement savings plan)
- Private Letter Ruling 201131017 (ruling granting taxpayer an extension under 9100 regulations to make favorable international tax election)
- Private Letter Ruling 201149014 (ruling concerning special five-year net operating loss carryback rules)
- Private Letter Ruling 201002030 (ruling allowing taxpayer to make multi-year election to resolve international tax issues on a penalty-free, tax-free basis)
- Private Letter Ruling 200751012 (ruling granting taxpayer relief from back taxes, interest, and penalties resulting from nondisclosure of foreign retirement accounts)

Other Administrative Remedies with IRS

In situations where obtaining a private letter ruling from the IRS National Office is unnecessary, Hale has achieved the desired tax results for clients through other administrative procedures, including the following:

- Request pursuant to Rev. Proc. 2008-27 for relief from tax withholding obligation on the disposition of a U.S. real property interest under Treas. Reg. §1.445-2(d)(2).
- Request to file late Forms 1120-F (enclosing Form 5472, Forms 8833 , and other international information returns) on a penalty-free basis, claiming all deductions and credits, pursuant to special waiver procedures under Reg. §1.882-4(a)(3)(ii).
- Request for extension of the period to obtain "qualified replacement property" and to continue deferring gain after an involuntary conversion, pursuant to Section 1033(a)(2) (B)(ii) and Reg. § 1.1033(a)-2(c)(3).
- Request for late election to defer U.S. income tax on accretion in foreign retirement plans pursuant to Rev. Proc. 2014- 55.
- Request for extension to make an election under Proc. 2009- 52 to carry back net operating losses beyond the normal two-year limit.
- Request to make a foreign earned income exclusion election under Section 911 pursuant to Reg. § 1.911-7.
- Request to nullify previous election under Section 6013(g) to have non-resident alien spouse treated as U.S. person.
- Request for relief to file a late Gain Recognition Agreement under Section 367 and Treas. Reg. § 1.367(a)-8(p) in connection with a foreign-to-foreign reorganization.
- Request for elimination of expatriation/exit tax under Section 877A pursuant to the Relief Procedures for Certain Former Citizens.
- Request to make a late aggregation election for real estate professionals under Section 469 pursuant to Rev. Proc. 2011-34
- Request for penalty waivers related to tax returns and various international information returns pursuant to Notice 2022-36.

Hale E. Sheppard, *Continued*

Tax Publications

Hale ranks among the most active tax writers in the country, having published more than 240 major articles in top law reviews and tax journals. A partial list of his articles is set forth below.

- 1 Analyzing Employee Retention Credit Enforcement Techniques from 2020 to 2024, ___ TAX NOTES FEDERAL ___ (2024).
- 2 Improper ERC Claims: Liability for Third Party Payers, Employers, Both? , ___ TAX NOTES FEDERAL ___ (2024).
- 3 CRATs as Listed Transactions? Analyzing IRS Actions and Taxpayer Options, ___ TAX NOTES FEDERAL ___ (2024).
- 4 IRS Attempts to Reduce Warnings to Taxpayers about Making Third Party Contacts, ___ TAXES — THE TAX MAGAZINE ___ (2024); republished in ___ JOURNAL OF TAX PRACTICE & PROCEDURE ___ (2024).
- 5 IRS Attempts to Reduce Warnings to Taxpayers about Making Third Party Contacts, ___ TAXES — THE TAX MAGAZINE ___ (2024); republished in ___ JOURNAL OF TAX PRACTICE & PROCEDURE ___ (2024).
- 6 Third Tax Court Victory for IRS on “Inventory Issue” in Conservation Easement Cases, ___ TAX NOTES FEDERAL ___ (2024).
- 7 Conservation Easement Settlement Initiatives in 2020 and 2024, ___ TAX NOTES FEDERAL ___ (2024).
- 8 New Case Shows Strategic Considerations in “Cooperating” with IRS Audits, ___ TAXES — THE TAX MAGAZINE ___ (2024); reprinted in ___ JOURNAL OF TAX PRACTICE & PROCEDURE ___ (2024).
- 9 Employee Retention Credits: How Fraud by Preparers Could Affect Taxpayers, ___ TAX NOTES FEDERAL ___ (2024).
- 10 Employee Retention Credits: Probing the Strength of IRS Penalty Threats, ___ TAX NOTES FEDERAL ___ (2024).
- 11 More on IRS Strategies to Reopen Closed Assessment Periods, ___ JOURNAL OF TAXATION ___ (2024); republished in ___ JOURNAL OF INTERNATIONAL TAXATION ___ (2024).
- 12 ERC Claims as Reportable Transactions: Threats, Consequences, and Defenses, ___ TAX NOTES FEDERAL ___ (2024).
- 13 ERCs and “Protective” Amended Income Tax Returns, ___ TAX NOTES FEDERAL ___ (2024).
- 14 Comparing IRS Settlements: Easements and Employee Retention Credits, ___ TAX NOTES FEDERAL ___ (2024).
- 15 ERC Challenges to the IRS, by the IRS, and among Various Parties, ___ TAX NOTES FEDERAL ___ (2024).
- 16 ERC Enforcement Tactics: Analyzing the IRS’s Carrots and Sticks So Far, ___ TAX NOTES FEDERAL ___ (2024).
- 17 IRS Tries to Further Limit ERC Claims under Governmental Order Test, ___ TAX NOTES FEDERAL ___ (2024).
- 18 Tax Court Says “As Such” Means Much: Early IRS Victory in Battle over SECA Taxes and Limited Partners,” ___ JOURNAL OF TAXATION ___ (2024); republished in ___ PRACTICAL TAX STRATEGIES ___ (2024); republished in ___ TAXATION OF EXEMPTS ___ (2024); republished in ___ CORPORATE TAXATION ___ (2024).
- 19 *Aroeste v. United States*: Narrow FBAR Dispute Generates Broad Victories for All Taxpayers, ___ TAXES — THE TAX MAGAZINE ___ (2024); reprinted in ___ JOURNAL OF TAX PRACTICE & PROCEDURE ___ (2024).
- 20 Valuation Loss in Recent Easement Case Obscures Silver Linings, ___ TAX NOTES FEDERAL ___ (2023).
- 21 Foreign Gifts and Foreign Trusts: Taxpayers Still Seeking Court Guidance after Two Government Concessions, 101(12) TAXES — THE TAX MAGAZINE ___ (2023).
- 22 IRS Attacks on Art Donations: Old Techniques, New Hurdles, ___ TAX NOTES FEDERAL ___ (2023).

Hale E. Sheppard, *Continued*

- 23 Comparing Consequences of Obtaining Improper PPP and ERC Benefits: Taxpayers Might Be Surprised, ___ *JOURNAL OF TAXATION* ___ (2023); republished in ___ *PRACTICAL TAX STRATEGIES* ___ (2023); republished in ___ *TAXATION OF EXEMPTS* ___ (2023); republished in ___ *CORPORATE TAXATION* ___ (2023).
- 24 Employee Retention Credits: What the IRS Did Not Do, Did Do, and Might Do, 181(4) *TAX NOTES FEDERAL* 619 (2023).
- 25 Employee Retention Credits: Success Requires Mastery of Procedural *and* Substantive Rules, ___ *TAX NOTES FEDERAL* ___ (2023).
- 26 Employee Retention Credits: Exploring Reasons for Prolonged Claims, ___ *TAX NOTES FEDERAL* ___ (2023).
- 27 Employee Retention Credits: IRS Clarifies Limited Eligibility of Federal Credit Unions, 180(10) *TAX NOTES FEDERAL* 1615 (2023).
- 28 Employee Retention Credits: Issues Arise as Finger-Pointing Begins, ___ *TAX NOTES FEDERAL* ___ (2023).
- 29 Employee Retention Credits: Government Orders, Suspended Operations, and Supply Chains, 180(9) *TAX NOTES FEDERAL* 1413 (2023).
- 30 Employee Retention Credits: Analyzing Key Issues for “Promoters” and other “Enablers,” ___ *JOURNAL OF TAXATION* ___ (2023); republished in ___ *PRACTICAL TAX STRATEGIES* ___ (2023); republished in ___ *TAXATION OF EXEMPTS* ___ (2023).
- 31 Employee Retention Credits: Analyzing Key Issues for Taxpayers Facing IRS Audit, ___ *JOURNAL OF TAXATION* ___ (2023); republished in ___ *PRACTICAL TAX STRATEGIES* ___ (2023); republished in ___ *TAXATION OF EXEMPTS* ___ (2023).
- 32 Employee Retention Credits: Analyzing Congressional and IRS Guidance from Start to Finish, ___ *JOURNAL OF TAXATION* ___ (2023); republished in ___ *PRACTICAL TAX STRATEGIES* ___ (2023); republished in ___ *TAXATION OF EXEMPTS* ___ (2023).
- 33 Character Counts: IRS Shifts Focus to Original Landowners in Conservation Easement Disputes 7(180) *TAX NOTES FEDERAL* 1077 (2023).
- 34 California's Settlement Initiative for Conservation Easements, 180(4) *TAX NOTES FEDERAL* 543 (2023).
- 35 IRS Calls Treaty-Based Positions for Malta Pensions Listed Transactions, 111(28) *TAX NOTES FEDERAL* 169 (2023).
- 36 The IRS Challenges Gifts to and from Foreign Persons: Analyzing Two Recent Victories for Taxpayers, ___ *INTERNATIONAL TAX JOURNAL* 31 (2023); reprinted in ___ *TAXES — THE TAX MAGAZINE* ___ (2023).
- 37 The Unavoidable Overlap of Promoter Investigations and Taxpayer Audits: Interactions and Insights ___ *JOURNAL OF TAXATION* ___ (2023); republished in ___ *PRACTICAL TAX STRATEGIES* ___ (2023); republished in ___ *TAXATION OF EXEMPTS* ___ (2023); republished in ___ *REAL ESTATE TAXATION* ___ (2023).
- 38 Holy CRAT! Exploring Options for Taxpayers after Early Tax Court Losses ___ *TAX NOTES FEDERAL* ___ (2023).
- 39 IRS Claims It Can Revive Closed Assessment-Periods in International Tax Disputes, ___ *JOURNAL OF TAXATION* ___ (2023); republished in ___ *JOURNAL OF INTERNATIONAL TAXATION* ___ (2023); republished in ___ *PRACTICAL TAX STRATEGIES* ___ (2023).
- 40 IRS Issues Safe Harbors for Easement Deeds: Technical Battles Will Persist, ___ *TAX NOTES FEDERAL* ___ (2023).
- 41 Tax Court Rules that IRS Cannot Assess and Collect Form 5471 Penalties: Many Questions Triggered by Novel Ruling, ___ *INTERNATIONAL TAX JOURNAL* ___ (2023).
- 42 Easement Evolution: Proposed Regulations, New Law, and Public Comments, ___ *TAX NOTES FEDERAL* ___ (2023).

Hale E. Sheppard, *Continued*

- 43 Canadian Retirement Plans and Accounts: Evolving Special Rules and Enduring IRS Problems, __ *JOURNAL OF TAXATION* __ (2023); republished in __ *JOURNAL OF INTERNATIONAL TAXATION* __ (2023); republished in __ *PRACTICAL TAX STRATEGIES* __ (2023).
- 44 IRS Concedes First Case of Form 3520 Penalties for Unreported Foreign Gifts: A Bittersweet Victory, __ *TAX NOTES FEDERAL* __ (2023).
- 45 Foreign Trusts, Foreign Gifts and Ongoing Disputes: Public Comments and Possible Changes, __ *INTERNATIONAL TAX JOURNAL* __ (2023).
- 46 Does Residency Status under a Treaty Affect FBAR Duties? District Court Order Ponders Potential “Escape Hatch” for Taxpayers, __ *INTERNATIONAL TAX JOURNAL* __ (2023).
- 47 Novel Case Shows Social Media Might Jeopardize Tax Relief, 179(1) *TAX NOTES FEDERAL* 59 (2023).
- 48 IRS Still Mining for Foot Faults in Conservation Easement Cases? Tax Court Takes Step in Right Direction, __ *TAX NOTES FEDERAL* __ (2023).
- 49 Is the “Ultimate Tax Plan” Nearing Ultimate Rejection by the Tax Court? __ *TAX NOTES FEDERAL* __ (2023).
- 50 IRS Introduces New Challenge to Tax-Related Insurance: From Easements to Elsewhere, __ *JOURNAL OF TAXATION* __ (2023); republished in __ *PRACTICAL TAX STRATEGIES* __ (2023); republished in __ *TAXATION OF EXEMPTS* __ (2023); republished in __ *REAL ESTATE TAXATION* __ (2023).
- 51 Energy Efficient Commercial Building Property and Section 179D: New Tax Court Case Offers Guidance on Allocation of Deductions, __ *JOURNAL OF TAXATION* __ (2023); republished in __ *PRACTICAL TAX STRATEGIES* __ (2023); republished in __ *TAXATION OF EXEMPTS* __ (2023); republished in __ *REAL ESTATE TAXATION* __ (2023).
- 52 Same Standard, Different Taxes: The IRS and New York Attack Limited Partner Exception, __ *JOURNAL OF TAXATION* __ (2023); republished in __ *JOURNAL OF CORPORATE TAXATION* __ (2023); republished in __ *PRACTICAL TAX STRATEGIES* __ (2023).
- 53 An Oldie But Not a Goodie: Putting a New Conservation Easement Case into Perspective, __ *TRUST & ESTATES JOURNAL* __ (2023).
- 54 The IRS Takes Another Crack at Demonizing Easement Donations: Proposed Regulations and New Focus on Land Trusts, __ *TAXATION OF EXEMPTS* __ (2023); republished in __ *REAL ESTATE TAXATION* __ (2023); republished in __ *PRACTICAL TAX STRATEGIES* __ (2023).
- 55 Revenue Procedure 2022-39: Collaboration Salvages Special Penalty-Avoidance Rules for Large Entities, __ *TAXES — THE TAX MAGAZINE* __ (2023); reprinted in __ *JOURNAL OF TAX PRACTICE & PROCEDURE* __ (2023).
- 56 The Accuser Becomes the Accused in the Conservation Easement Context: Courts Hold that IRS Violated the Law in *Green Valley Investors* and Elsewhere, __ *JOURNAL OF TAXATION* __ (2023); republished in __ *REAL ESTATE TAXATION* __ (2023); republished in __ *PRACTICAL TAX STRATEGIES* __ (2023).
- 57 So Close, Yet So Far Away, from the Desired Tax Result: Three Recent Cases Showing Pivotal Role of Closing Agreements __ *TAXES — THE TAX MAGAZINE* __ (2023); reprinted in __ *JOURNAL OF TAX PRACTICE & PROCEDURE* __ (2023).

Hale E. Sheppard, *Continued*

- 58 Tax Court Showdown over SECA Taxes and Limited Partners: Exploring the Catalyst for the Second Case of Many, __ *JOURNAL OF TAXATION* __ (2023); republished in __ *JOURNAL OF CORPORATE TAXATION* __ (2023); republished in __ *PRACTICAL TAX STRATEGIES* __ (2023).
- 59 *Glade Creek and Champions Retreat*: New Cases Bolster Special Conservation Easement Valuation Methods, ____ *TAX NOTES FEDERAL* ____ (2022).
- 60 Harbingers of More IRS Enforcement of Repatriation/Transition Taxes, ____ *TAXES — THE TAX MAGAZINE* 41 (2022); republished ____ *INTERNATIONAL TAX JOURNAL* ____ (2022).
- 61 Extreme IRS Actions Fortify Taxpayer Disclosure Defenses in Conservation Easement Disputes, __ *JOURNAL OF TAXATION* __ (2023); republished in __ *PRACTICAL TAX STRATEGIES* __ (2023); republished in __ *REAL ESTATE TAXATION* __ (2023).
- 62 Foreign Gifts, Forms 3520, Big Penalties, and a Pending Case 177(1) *TAX NOTES FEDERAL* 57 (2022); republished in 108(1) *TAX NOTES INTERNATIONAL* 45 (2022).
- 63 Bait and Switch? Multi-Case Dispute Shows Risks of Participating in Certain IRS Disclosure Programs, ____ *INTERNATIONAL TAX JOURNAL* ____ (2022).
- 64 Recent Court Rulings Confirm Proper Conservation Easement Valuation Method: Highest and Best Use, Before and After Method, and Discounted Cash-Flow Analysis. ____ *TAX NOTES FEDERAL* ____ (2022).
- 65 Tax Incentives, Economic Substance, and Partnership Validity: New Case Undercuts IRS Attacks by IRS, __ *JOURNAL OF TAXATION* __ (2022); republished in __ *JOURNAL OF CORPORATE TAXATION* __ (2022); republished in __ *PRACTICAL TAX STRATEGIES* __ (2022); republished in __ *TAXATION OF EXEMPTS* __ (2022).
- 66 Opportunity Zones, Late Elections, and New Enforcement and Oversight Actions, 137(5) *JOURNAL OF TAXATION* 3 (2022); republished in __ *JOURNAL OF CORPORATE TAXATION* __ (2022); republished in __ *PRACTICAL TAX STRATEGIES* __ (2022); republished in __ *TAXATION OF EXEMPTS* __ (2022); republished in __ *REAL ESTATE TAXATION* __ (2022).
- 67 New Case Illustrates Permanent Effect of Concessions Made by the IRS or Taxpayers during a Tax Dispute, ____ *TAXES — THE TAX MAGAZINE* __ (2022).
- 68 Involuntary Disclosure by the IRS about Voluntary Disclosure Program for Taxpayers: Analyzing the Fourth Round of Guidance, __ *INTERNATIONAL TAX JOURNAL* ____ (2022); republished in ____ *JOURNAL OF TAX PRACTICE & PROCEDURE* ____ (2022).
- 69 New Tax Court Case Shows that the IRS Is Getting “Sirius” about SECA taxes and the Limited Partner Exception, __ *CORPORATE TAXATION* __ (2022); republished in __ *PRACTICAL TAX STRATEGIES* __ (2022); republished in __ *TAXATION OF EXEMPTS* __ (2022).
- 70 Opportunity Zones, Tax Benefits, Criticisms, and Early IRS Enforcement, 137(4) *JOURNAL OF TAXATION* 3 (2022); republished in 49(5) *CORPORATE TAXATION* 3 (2022); republished in 109(5) *PRACTICAL TAX STRATEGIES* __ (2022); republished in 34(2) *TAXATION OF EXEMPTS* 6 (2022); republished in __ *REAL ESTATE TAXATION* __ (2022).
- 71 Expedited Challenges to Economic Substance: Exposure for Taxpayers and Problems for the IRS, __ *JOURNAL OF TAXATION* 3 (2022); republished in __ *PRACTICAL TAX STRATEGIES* __ (2022); republished in __ *REAL ESTATE TAXATION* __ (2022).
- 72 The Rise and Fall of Malta Pensions: Taxpayer Positions, IRS Enforcement, and Remaining Solutions, ____ *TAX NOTES FEDERAL* ____ (2022); republished in ____ *TAX NOTES INTERNATIONAL* ____ (2022).

Hale E. Sheppard, *Continued*

- 73 Improper Disclosures of Taxpayer Data by the IRS under Section 6103: Recovering Punitive Damages Despite No Actual Damages, *JOURNAL OF TAXATION* ___ (2022); republished in *PRACTICAL TAX STRATEGIES* ___ (2022).
- 74 Small Employment Tax Case Triggers Big Ruling for All Voluntary Disclosure Programs, (2022).
- 75 Valuation, Highest and Best Use, and Conservation Easements: New IRS Attacks of Old Appraisal Methods, *TAX NOTES FEDERAL* ___ (2022); republished in *2022 TAX NOTES TODAY* ___ (2022).
- 76 Expatriating Taxpayers and Unfiled Forms 8854: Administration Proposes Disparate Treatment Based on Financial Status, *INTERNATIONAL TAX JOURNAL* ___ (2022).
- 77 Replacing Sticks with Carrots When It Comes to Tax Disclosures? New Proposals regarding Form 8275-R, *JOURNAL OF TAXATION* ___ (2022); republished in *PRACTICAL TAX STRATEGIES* ___ (2022); republished in *TAXATION OF EXEMPTS* ___ (2022).
- 78 IRS Announces Newest Version of its Comprehensive Voluntary Disclosure Program: Analyzing the Evolution Over Five Years, *INTERNATIONAL TAX JOURNAL* ___ (2022).
- 79 Recent Refund Case Shows Primacy of Tax Procedure, *PRACTICAL TAX STRATEGIES* ___ (2022); republished in *TAXATION OF EXEMPTS* ___ (2022).
- 80 New Tax Court Case Explores Boundaries of “Qualified Offers” to the IRS, *JOURNAL OF TAX PRACTICE & PROCEDURE* ___ (2022); republished in *TAXES — THE TAX MAGAZINE* ___ (2022).
- 81 International Tax Non-Compliance, Exit Taxes, Special Treatment for Accidental Americans, and Urgency Created by Recent Whistleblower Actions, *INTERNATIONAL TAX JOURNAL* ___ (2022).
- 82 New Rules in 2022 for Litigating Worker Classification and Section 530 Relief Cases in Tax Court, *24(1) JOURNAL OF TAX PRACTICE & PROCEDURE* 51 (2022).
- 83 Comparing Federal and State Proposals for Resolving Conservation Easement Disputes, *TAXATION OF EXEMPTS* ___ (2022); republished in *JOURNAL OF REAL ESTATE TAXATION* ___ (2022).
- 84 Analyzing Obstacles for the IRS in Approaching Partners During Partnership Tax Disputes, *JOURNAL OF TAXATION* ___ (2022); republished in *PRACTICAL TAX STRATEGIES* ___ (2022); republished in *TAXATION OF EXEMPTS* ___ (2022); republished in *JOURNAL OF REAL ESTATE TAXATION* ___ (2022).
- 85 Case Shows Tricky Issues with Making “Deposits” with the IRS to Stop Interest Accrual during Lengthy Tax Disputes, *JOURNAL OF TAXATION* ___ (2022); republished in *PRACTICAL TAX STRATEGIES* ___ (2022); republished in *TAXATION OF EXEMPTS* ___ (2022); republished in *JOURNAL OF REAL ESTATE TAXATION* ___ (2022).
- 86 Series of Tax Court Orders Allowing Nonconsensual Depositions by IRS: Aberration or Trend? *TAXES — THE TAX MAGAZINE* ___ (2022).
- 87 Achtung with Your Stiftung: Evolving Concept of Foreign Trusts and Potential Relief for Taxpayers, *JOURNAL OF INTERNATIONAL TAXATION* ___ (2022); republished in *JOURNAL OF TAXATION* ___ (2022); republished in *PRACTICAL TAX STRATEGIES* ___ (2022); republished in *ESTATE PLANNING* ___ (2022).

Hale E. Sheppard, *Continued*

- 88 No Notice, No Examination, No Problem: IRS Further Abolishes Procedural Protections for Appraisers, ___ JOURNAL OF REAL ESTATE TAXATION ___ (2022); republished in ___ TAXATION OF EXEMPTS ___ (2022); republished in ___ ESTATE PLANNING ___ (2022); republished in ___ JOURNAL OF TAXATION ___ (2022).
- 89 Reasonable IRS Appraisal Triggers Conservation Easement Settlement, 174(1) TAX NOTES FEDERAL 55 (2022); republished in 2022 TAX NOTES TODAY 13-10 (2022).
- 90 Section 179D Deduction for Energy Efficient Commercial Building Property: IRS Attacks Allocations as Part of Compliance Campaign, ___ JOURNAL OF TAXATION ___ (2022); republished in ___ JOURNAL OF REAL ESTATE TAXATION ___ (2022).
- 91 IRS Disputes Which “Limited Partners” Escape SECA Taxes Under Section 1402, ___ JOURNAL OF CORPORATE TAXATION ___ (2022).
- 92 Heads the IRS Wins, Tails the Taxpayers Lose: Analyzing Inconsistent Positions on the Meaning of “Limited Partners” ___ JOURNAL OF CORPORATE TAXATION ___ (2022).
- 93 Analyzing the Long Journey to Chaos: SECA Taxes, Limited Partner Exception, and Effects of Government Inaction, ___ JOURNAL OF CORPORATE TAXATION ___ (2021).
- 94 IRS Suffers Second Court Loss for Failing to Properly Warn Taxpayers about Third-Party Contacts during Audits, ___ TAXES ___ (2021); ___ JOURNAL OF TAX PRACTICE & PROCEDURE ___ (2021).
- 95 Can Foreign Tax Credits Offset Net Investment Income Taxes? Tax Court Holds that It Depends on the Treaty, ___ JOURNAL OF INTERNATIONAL TAXATION ___ (2021); PRACTICAL TAX STRATEGIES ___ (2021).
- 96 The IRS “Stacks” International Penalties in Foreign Trust Disputes: Two Recent Cases and Earlier IRS Guidance Reveal the Playbook, 99(11) TAXES — THE TAX MAGAZINE ___ (2021).
- 97 International Tax Disputes: Recent Cases Show Ways Taxpayers Give the IRS Forever to Audit, Tax and Penalize, 47(6) INTERNATIONAL TAX JOURNAL ___ (2021).
- 98 Are the IRS’s Positions “Substantially Justified?” New Cases Clarify Standards for Reimbursements to Taxpayers under Section 7430, ___ PRACTICAL TAX STRATEGIES ___ (2021); republished in ___ JOURNAL OF TAXATION ___ (2021).
- 99 Recent Tax Court Case Reveals Rare Use of Form 5471 Penalty Defenses, 47(5) INTERNATIONAL TAX JOURNAL ___ (2021).
- 100 Neither Death Nor Distance Erases the Issues: IRS Actions against Deceased or Absconding Taxpayers, ___ JOURNAL OF INTERNATIONAL TAXATION ___ (2021); republished in ___ ESTATE PLANNING ___ (2021).
- 101 Here Comes the Tax Enforcement, There Go the Passports: Analyzing the Evolution of Section 7345 during Its First Five Years, ___ TAXES — THE TAX MAGAZINE ___ (2021).
- 1020 Wrongs Do Not Make A Right: Revealing Extraordinary IRS Actions in Conservation Easements Disputes, ___ TAXATION OF EXEMPTS ___ (2021); republished in ___ JOURNAL OF TAXATION ___ (2021); republished in ___ JOURNAL OF REAL ESTATE TAXATION ___ (2021).

Hale E. Sheppard, *Continued*

- 108 Recent Case Highlights Converge of Substance and Procedure in International Tax Disputes, ___ JOURNAL OF INTERNATIONAL TAXATION ___ (2021); republished in ___ JOURNAL OF TAXATION ___ (2021).
- 104 It's Not Over Till It's Over: Lessons from Crandall about Closing Agreements and Key Procedural Issues in Tax Disputes, ___ INTERNATIONAL TAX JOURNAL ___ (2021).
- 105 Disputing FBAR Penalties: *Mendu* Case Clarifies How Much Taxpayers Must Pay to Play, ___ INTERNATIONAL TAX JOURNAL ___ (2021).
- 106 Can the IRS Really Do That? Third Party Contacts, Notification Duties, Reprisal Exception, and More, ___ JOURNAL OF TAX PRACTICE & PROCEDURE ___ (2021).
- 107 Three New IRS Challenges to Tax Result Insurance in Conservation Easement Disputes, ___ JOURNAL OF TAXATION ___ (2021); republished in ___ JOURNAL OF REAL ESTATE TAXATION ___ (2021); republished ___ TAXATION OF EXEMPTS ___ (2021).
- 108 Harsh Consequences of Late Forms 1120-F, New Tax Court Case, and Solutions Still Available to Foreign Corporations, ___ INTERNATIONAL TAX JOURNAL ___ (2021); republished in ___ TAXES — THE TAX MAGAZINE ___ (2021).
- 109 Court Overturns Legendary FBAR Case, *Bedrosian*, But Government Settlement Elsewhere Encourages Taxpayers with Foreign Account Issues, ___ INTERNATIONAL TAX JOURNAL ___ (2021).
- 110 20 Recent IRS Enforcement Actions in Conservation Easement Disputes: Awareness and Preparation Are Key, ___ JOURNAL OF TAXATION ___ (2021); republished in ___ JOURNAL OF REAL ESTATE TAXATION ___ (2021); republished ___ TAXATION OF EXEMPTS ___ (2021).
- 111 Partnerships, Making “Qualified Offers,” and Conservation Easement Disputes: Analyzing Problems with the IRS's Positions, Now and Later, ___ JOURNAL OF TAX PRACTICE & PROCEDURE ___ (2020); republished in ___ TAXES — THE TAX MAGAZINE ___ (2021).
- 112 Conservation Easements and Pine Mountain: Favorable Rulings by Court of Appeals and Pending Issues JOURNAL OF TAXATION ___ (2021); republished in ___ JOURNAL OF REAL ESTATE TAXATION ___ (2021); republished ___ TAXATION OF EXEMPTS ___ (2021).
- 113 Conservation Easement Settlement Initiative: More IRS Guidance, More Uncertainty, ___ TAX NOTES FEDERAL ___ (2020).
- 114 Newest IRS Action in Conservation Easement Disputes: Same Data Used Against Different Parties, ___ JOURNAL OF TAXATION ___ (2020).
- 115 Depriving Partnerships of Access to the Independent Office of Appeals: Old and New IRS Tactics in Challenging Conservation Easements; ___ JOURNAL OF TAX PRACTICE & PROCEDURE ___ (2020); republished in ___ TAXES - THE TAX MAGAZINE ___ (2021).
- 116 Questions Remain about Conservation Easement Settlement Initiative, 168(12) TAX NOTES FEDERAL 2219 (2020); republished in 97(12) TAX NOTES STATE 1265 (2020).
- 117 Taxpayers Die but Their International Penalties Live On: Recent Cases Addressing the Broad Scope of Post-Death Assessment and Collection, ___ JOURNAL OF INTERNATIONAL TAXATION ___ (2020); republished in ___ JOURNAL OF TAXATION ___ (2020).
- 118 Lessons from an International Tax Dispute: Three Interrelated Cases, in Three Different Proceedings, Generating Three Separate Liabilities, ___ INTERNATIONAL TAX JOURNAL ___ (2020).

Hale E. Sheppard, *Continued*

- 110 Conservation Easement Battles: The IRS Attempts to Use "Syndication Expenses" and Forms 8283 to Disallow Charitable Deductions, ____ *JOURNAL OF TAX PRACTICE & PROCEDURE* ____ (2020); republished in ____ *TAXES - THE TAX MAGAZINE* ____ (2020).
- 120 IRS Issues New Form 14457 and Instructions regarding Its Comprehensive Domestic and International Voluntary Disclosure Program: Analyzing Key Aspects, ____ *INTERNATIONAL TAX JOURNAL* ____ (2020).
- 121 IRS Challenges "Commercial Forestry" in Conservation Easement Disputes: Getting to the Root of the Matter, ____ *TAXES - THE TAX MAGAZINE* ____ (2020).
- 122 Conservation Easement Disputes, Expansive Data Demands by the IRS, and Scope of the Tax Practitioner Privilege under Section 7525, ____ *PRACTICAL TAX STRATEGIES* ____ (2020); republished in ____ *JOURNAL OF REAL ESTATE TAXATION* ____ (2021).
- 123 Civil Suit Emphasizes Critical Role of Notifications by Tax Matter Partners in Conservation Easement and Other Tax Disputes, *JOURNAL OF TAX PRACTICE & PROCEDURE* (2020).
- 124 New IRS Enforcement Campaign to Stop Tax Violations by Nonresident Aliens Renting and Selling U.S. Real Property, ____ *JOURNAL OF TAXATION* ____ (2020); republished in ____ *JOURNAL OF REAL ESTATE TAXATION* ____ (2020).
- 125 Second Court Rejects "'Constructive Knowledge" Theory for Willful FBAR Penalties," ____ *INTERNATIONAL TAX JOURNAL* ____ (2020).
- 126 Five Obscure IRS Actions in 2020 with Serious Implications for Conservation Easement Disputes, ____ *JOURNAL OF TAXATION* ____ (2020); republished in ____ *TAXATION OF EXEMPTS* (2020); republished in ____ *JOURNAL OF REAL ESTATE TAXATION* ____ (2020).
- 127 Conservation Easement Enforcement: IRS Quietly Eliminates Procedural Protections for Appraisers, 132(5) *JOURNAL OF TAXATION* 17 (2020); republished in 31(6) *TAXATION OF EXEMPTS* 13 (2020); and ____ *JOURNAL OF REAL ESTATE TAXATION* ____ (2020).
- 128 Foreign Retirement and Savings Plans, Waiver of Forms 3520 and Forms 3520-A, and Limits of Rev. Proc. 2020-17, ____ *INTERNATIONAL TAX JOURNAL* ____ (2020); republished in ____ *TAXES - THE TAX MAGAZINE* ____ (2020).
- 129 Conservation Easements, Partners, and Qualified Amended Returns? 166(3) *TAX NOTES FEDERAL* 373 (2020).
- 130 Recent Foreign Trust Case Establishes Penalty Limits for Form 3520 and Form 3520-A Violations, ____ *INTERNATIONAL TAX JOURNAL* ____ (2020); republished in ____ *JOURNAL OF TAX PRACTICE & PROCEDURE* ____ (2020).
- 131 Evolution of Special Rules for Claiming Disaster Losses: Analyzing Remedies for Taxpayers Who Miss Election Deadlines, 104(2) *PRACTICAL TAX STRATEGIES* ____ (2020).
- 132 Conservation Easements, Legitimate Risks, and Potential Issues Related to Tax Result Insurance: Identifying Realities Facing the IRS, ____ *PRACTICAL TAX STRATEGIES* ____ (2019); republished in 31(4) *TAXATION OF EXEMPTS* ____ (2020); republished in ____ *JOURNAL OF REAL ESTATE TAXATION* ____ (2019).
- 133 Conservation Easements, Partnerships, Risks, and Profitability: U.S. Government Takes Contradictory Positions in Tax and Securities Cases, ____ *JOURNAL OF TAXATION OF FINANCIAL PRODUCTS* ____ (2019).

Hale E. Sheppard, *Continued*

- 130 Clarifying the Reasonable-Reliance Defense to Penalties in an E-Filing Era: An Analysis of *Boyle, Haynes, Intress*, and More, ___ *JOURNAL OF TAXATION* ___ (2020); republished in ___ *PRACTICE TAX STRATEGIES* ___ (2020).
- 135 IRS Introduces Relief Procedures for Former U.S. Citizens: Path to Avoid the Exit Tax, Income Taxes, and Penalties Despite Past Non-Compliance, *INTERNATIONAL TAX JOURNAL* ___ (2019); republished in ___ *TAXES — THE TAX MAGAZINE* ___ (2020).
- 136 Conservation Easements, Recent *Mayo Clinic* Case, and Expanded Defenses to IRS Attacks on “Conservation Purpose,” ___ *JOURNAL OF REAL ESTATE TAXATION* ___ (2019); republished in ___ *JOURNAL OF TAXATION* ___ (2019).
- 137 Clarifying Misconceptions about Extending Assessment Periods and “Cooperating” during IRS Audits, ___ *JOURNAL OF TAX PRACTICE & PROCEDURE* ___ (2019); republished in ___ *TAXES — THE TAX MAGAZINE* ___ (2020).
- 138 More FBAR Penalty Losses and Lessons: The Significance of *Rum* and *Ott*, ___ *INTERNATIONAL TAX JOURNAL* ___ (2019).
- 139 Fee Simple Charitable Donations Instead of Conservation Easements: Case on Mining Property Undercuts IRS’s Core Positions, ___ *PRACTICE TAX STRATEGIES* ___ (2019); republished in ___ *TAXATION OF EXEMPTS* ___ (2019).
- 140 Conservation Easements, “Substantially Similar” Transactions, and the Reach of Notice 2017-10, ___ *JOURNAL OF REAL ESTATE TAXATION* ___ (2019); republished in ___ *JOURNAL OF TAXATION* 23 (2019).
- 141 *Flume, Boyd, and Cohen*: Three Recent FBAR Cases Yielding Important New Lessons, 45(4) *INTERNATIONAL TAX JOURNAL* 31 (2019).
- 142 Making “Qualified Offers” in Partnership Disputes: Extreme Positions by the IRS in Conservation Easements Cases Might Backfire, ___ *JOURNAL OF PASSTHROUGH ENTITIES* ___ (2019).
- 143 IRS Amnesty Covers More than Foreign Accounts: Analyzing the Updated Voluntary Disclosure Practice, New International Tax Withholding Procedure, and Guidelines for Late Returns by Foreign Corporations, 97(6) *TAXES — THE TAX MAGAZINE* 19 (2019); republished in 45(3) *INTERNATIONAL TAX JOURNAL* ___ (2019).
- 144 Conservation Easements, Partnerships, Risks and Profitability: U.S. Government Takes Contradictory Positions in Tax and Securities Cases, 16(3) *JOURNAL OF TAXATION OF FINANCIAL PRODUCTS* ___ (2019).
- 145 What *Garrity* Teaches about FBARs, Foreign Trusts, “Stacking” of International Penalties, and Simultaneously Fighting the U.S. Government on Multiple Fronts, 20(6) *JOURNAL OF TAX PRACTICE AND PROCEDURE* 27 (2019).
- 146 Champions Retreat: Conservation Easements, Clarifications on “Significant” Preservation, and Lessons from Issues Unaddressed by the Tax Court, ___ *JOURNAL OF REAL ESTATE TAXATION* ___ (2019); republished in 131(1) *JOURNAL OF TAXATION* 23 (2019).
- 147 *United States v. Horowitz*: Sixth Case Analyzing Constructive Knowledge as Determinant of FBAR Penalties, 45(2) *INTERNATIONAL TAX JOURNAL* 23 (2019); republished in ___ *TAXES — THE TAX MAGAZINE* ___ (2019).
- 148 *Pine Mountain Preserve* and Conservation Easements: Victory in Disguise for Taxpayers? ___ *JOURNAL OF REAL ESTATE TAXATION* ___ (2019); republished in 130(5) *JOURNAL OF TAXATION* 22 (2019).
- 149 Conservation Easements, Notice 2017-10, Injunction Action, and the Potential Reach of Return Preparer Penalties under Section 6694, 21(1) *JOURNAL OF TAX PRACTICE & PROCEDURE* 23 (2019).
- 150 Constructive Knowledge and FBAR Penalties: Does Merely Filing a Form 1040 Suffice to Establish “Willfulness?” 45(1) *INTERNATIONAL TAX JOURNAL* 35 (2019); republished in 97(5) *TAXES — THE TAX MAGAZINE* ___ (2019).

Hale E. Sheppard, *Continued*

- 151 Appellate Court Jeopardizes First Holding of Non-Willfulness in FBAR Penalty Case: Round Three of the *Bedrosian* Battle , 30(5) *JOURNAL OF INTERNATIONAL TAXATION* 37 (2019); republished in 130(4) *JOURNAL OF TAXATION* 20 (2019).
- 152 Courts Hold that U.S. Government Can Pursue Executors, Representatives, Fiduciaries, Beneficiaries, Distributees, and Others for FBAR Penalties Assessed Against Deceased Taxpayers, 30(3) *JOURNAL OF INTERNATIONAL TAXATION* ____ (2019); republished in 130(3) *JOURNAL OF TAXATION* 16 (2019).
- 153 Extended Delays by IRS in Processing International Voluntary Disclosure Cases : Expatriations Thwarted, Estate Taxes Imposed, and Solutions Explored, 44(6) *INTERNATIONAL TAX JOURNAL* 13 (2019); republished in _____ *TAXES - THE TAX MAGAZINE* _____ (2019).
- 154 Anatomy of a Worker-Classification Dispute with the IRS: Securing Section 530 Relief, Avoiding Employee Status, Shifting the Burden of Proof, Recouping Fees, and More, ___ *PRACTICAL TAX STRATEGIES* _____(2019).
- 155 Court Bucks the Trend in Willful FBAR Penalty Cases: Merely Signing Tax Returns Does Not Establish Willfulness, 44(6) *INTERNATIONAL TAX JOURNAL* _____ (2018); republished in 97(1) *TAXES - THE TAX MAGAZINE* 23 (2019)
- 156 What Constitutes a "Willful" FBAR Violation? Comprehensive Guidance Based on Eight Important Cases, 129(5) *JOURNAL OF TAXATION* 24 (2018); republished in 29(11) *JOURNAL OF INTERNATIONAL TAXATION* 33 (2018).
- 157 Alarming U.S. Tax Rules and Information - Reporting Duties for Foreign Retirement Plans and Accounts: Analyzing Problems and Solutions, 129(4) *JOURNAL OF TAXATION* 14 (2018); republished in 29 (10) *JOURNAL OF INTERNATIONAL TAXATION* 27 (2018).
- 158 Court Holds that Pervasive Ignorance Is No Defense to Willful FBAR Penalties: This and Other Lessons from *United States v. Garrity*, 44(4) *INTERNATIONAL TAX JOURNAL* 51 (2018).
- 159 More IRS Guidance about Section 7345, Seriously Delinquent Tax Debts, and Passport Revocation: A Comprehensive Analysis, 20(2) *JOURNAL OF TAX PRACTICE & PROCEDURE* 17 (2018).
- 160 New Procedures for Late Forms 1120-F and Late-Filing Waivers: The Evolution of IRS Standards and Open Issues for Foreign Corporations, 44(3) *INTERNATIONAL TAX JOURNAL* 19 (2018).
- 161 Extended Assessment Periods and International Tax Enforcement: *Rafizadeh v. Commissioner*, Unreported Foreign Assets, and Use of FATCA Weapons, 96(6) *TAXES — THE TAX MAGAZINE* 35 (2018).
- 162 IRS Starts Depriving Tax Debtors of Passports in 2018: New Guidance about Section 7345 and Future Tax Court Disputes, 20(1) *JOURNAL OF TAX PRACTICE & PROCEDURE* 37 (2018).
- 163 The Importance of Lingering TEFRA Partnership Procedures: Exploring Who Can File Court Petitions and the Consequences for Mistakes, 19(6) *JOURNAL OF TAX PRACTICE & PROCEDURE* 25 (2018).
- 164 Willful FBAR Penalty Case Shows Importance of Protecting Privileged Communications: What *Kelley-Hunter* Adds to the Foreign Account Defense Discussion, 44(1) *INTERNATIONAL TAX JOURNAL* 15 (2018).
- 165 Analysis of the Reasonable Cause Defense in Non-Willful FBAR Penalty Case: Teachings from *Jarnagin*, 128(4) *JOURNAL OF TAXATION* 6 (2018); republished in *JOURNAL OF INTERNATIONAL TAXATION* (2018).

Hale E. Sheppard, *Continued*

- 166 First Taxpayer Victory in a Willful FBAR Penalty Case: Analyzing the Significance of *Bedrosian* for Future Foreign Account Disputes (Part 2)," 128(3) JOURNAL OF TAXATION 14 (2018); republished in 29(3) JOURNAL OF INTERNATIONAL TAXATION ___ (2018).
- 167 First Taxpayer Victory in a Willful FBAR Penalty Case: Analyzing the Significance of *Bedrosian* for Future Foreign Account Disputes (Part 1)," 128(2) JOURNAL OF TAXATION 12 (2018); republished in 29(3) JOURNAL OF INTERNATIONAL TAXATION 54 (2018).
- 168 IRS Sets Its Sights on Nonresident Aliens with U.S. Rental Property: New Study, Significant Violations, Compliance Initiative, and Remaining Options, 45(2) JOURNAL OF REAL ESTATE TAXATION 14 (2018).
- 169 Assessing Tax Liabilities is One Thing, Collecting Them Abroad is Another: New Case Shows International Reach of the IRS, 127(5) JOURNAL OF TAXATION 2015 (2017); republished in 34 JOURNAL OF INTERNATIONAL TAXATION 29(2) (2017).
- 170 The Importance of Lingering TEFRA Partnership Procedures: Exploring Who Can File Court Petitions and the Consequences for Mistakes, ___ JOURNAL OF TAX PRACTICE & PROCEDURE ___ (2018).
- 171 Willful FBAR Penalty Case Shows Importance of Protecting Privileged Communications: What Kelley-Hunter Adds to the Foreign Account Defense Discussion, ___ INTERNATIONAL TAX JOURNAL ___ (2018).
- 172 Court Applies Reasonable Cause Defense to FBAR Setting: Early Teachings from Jarnagin, ___ JOURNAL OF TAXATION ___ (2018); republished in ___ JOURNAL OF INTERNATIONAL TAXATION ___ (2018).
- 173 First Taxpayer Victory in a Willful FBAR Penalty Case: Analyzing the Significance of *Bedrosian* for Future Foreign Account Disputes, ___ JOURNAL OF TAXATION ___ (2018); *selected for republication in* ___ JOURNAL OF INTERNATIONAL TAXATION ___ (2018).
- 174 Assessing Tax Liabilities is One Thing, Collecting Them Abroad is Another: New Case Shows International Reach of the IRS, 127(5) JOURNAL OF TAXATION 2015 (2017); selected for republication in ___ JOURNAL OF INTERNATIONAL TAXATION ___ (2017).
- 175 Has the IRS Declared Dead the Substantial Compliance Defense for International Information Returns? Lessons from a New International Practice Unit, ___ INTERNATIONAL TAX JOURNAL ___ (2017).
- 176 Can Recent "Willful" FBAR Penalty Cases against Taxpayers Help Tax Firms Fend Off Malpractice Actions? 43(4) INTERNATIONAL TAX JOURNAL 33 (2017).
- 177 Section 911 Exclusion: Unique Election, New Case, Lessons Learned, 99(2) PRACTICAL TAX STRATEGIES 4 (2017).
- 178 Pre-Trial Win in Worker-Classification Dispute Thanks to Section 530 Does Not Trigger Automatic Fee Recovery under Section 7430, 19(2) JOURNAL OF TAX PRACTICE & PROCEDURE 21 (2017).
- 179 *Flume v. Commissioner* and Form 5471 Penalties for Unreported Foreign Corporations: A Glimpse at Unique Aspects of International Tax Disputes, 95(8) TAXES — THE TAX MAGAZINE 39 (2017).
- 180 IRS Deprives Tax Debtors of U.S. Passports under New Section 7345: Open Issues as Enforcement Begins in 2017, 19(1) JOURNAL OF TAX PRACTICE & PROCEDURE 27 (2017).
- 181 Unlimited Assessment-Period for Form 8938 Violations: Ruling Shows IRS's Intent to Attack Multiple Tax Returns, 95(4) TAXES — THE TAX MAGAZINE 31 (2017).
- 182 IRS Finalizes Form 5472 Regulations for Foreign-Owned, Domestic, Disregarded Entities, 43(1) INTERNATIONAL TAX JOURNAL 13 (2017).
- 183 Government Wins Fourth Straight FBAR Penalty Case: Analyzing *Bohanec* and the Evolution of "Willfulness," 126(3) JOURNAL OF TAXATION 110(2017); selected for republication in 28(8) JOURNAL OF INTERNATIONAL TAXATION 34 (2017).

Hale E. Sheppard, *Continued*

- 184 Where Does the Buck Stop? Recent Case Condonates Non-Filing of Forms 1065 and Schedules K-1, 18(5) JOURNAL OF TAX PRACTICE & PROCEDURE 27 (2016).
- 185 IRS Proposes Form 5472 Filing Duty for Foreign-Owned Disregarded Entities, 42(4) INTERNATIONAL TAX JOURNAL 17 (2016).
- 186 Formal Document Requests under Section 982: New Case Expands Definition of "Foreign-Based Documentation" 94(9) TAXES — THE TAX MAGAZINE 33 (2016).
- 187 Taxpayer Delivers One-Two Punch to IRS in Recent Worker-Classification Dispute: Victory under Section 530 and Fee Recoupment, 18(3) JOURNAL OF TAX PRACTICE & PROCEDURE 33(2016).
- 188 Specified Domestic Entities Must Now File Form 8938: Section 6038D, New Regulations in 2016, and Expanded Foreign Financial Asset Reporting, 42(3) INTERNATIONAL TAX JOURNAL 5 (2016).
- 189 Accidental Americans: Unanticipated U.S. Income Taxes, Ongoing Information-Reporting Duties, and Exposure to Expatriation Tax for Green Card Holders, 124(4) JOURNAL OF TAXATION 170 (2016).
- 190 Children with Foreign Accounts: Unexpected Income, Schedule B, Form 8938, and FBAR Issues, 124(3) JOURNAL OF INTERNATIONAL TAXATION 134 (2016); selected for republication in 124(3) JOURNAL OF TAXATION 134 (2016).
- 191 Form 5471: How Does New IRS Guidance Impact the "Substantially Complete" Defense? 94(4) TAXES — THE TAX MAGAZINE 39 (2016). selected for republication in 42(2) JOURNAL OF INTERNATIONAL TAXATION 33 (2016).
- 192 Canadian Retirement Plans: What Does Revenue Procedure 2014-55 Mean for U.S. Tax Deferral, Form 8891, Form 8938, and the FBAR? 41(6) INTERNATIONAL TAX JOURNAL 25-37 (2016).
- 193 Form 5472 for Certain Foreign and Domestic Corporations: New Filing Procedures, New Automated Penalties, New Abatement Standards, and More. 93(5) TAXES — THE TAX MAGAZINE 45-60 (2015).
- 194 Form 8938 and Foreign Financial Assets: A Comprehensive Analysis of the Reporting Rules after IRS Issues Final Regulations, 41(2) International Tax Journal 25-50 (2015).
- 195 Government Wins Second Willful FBAR Penalty Case: Analyzing What McBride Really Means to Taxpayers With Unreported Foreign Accounts, 118(4) Journal of Taxation 187(2013).
- 196 IRS Introduces Two Unique Tax-Compliance Remedies for U.S. Persons with Unreported Canadian Retirement Plans and Accounts, 39(1) International Tax Journal 11-20 (2013).
- 197 Must Taxpayers File "Timely" Forms 1099 to Obtain Section 530 Relief? Unexpected Answers from a Recent Worker-Classification Case, 91(4) Taxes— The Tax Magazine 55-68 (2013).
- 198 Third Time's the Charm: Government Finally Collects "Willful" FBAR Penalty in Williams Case, 117(6) Journal of Taxation 319 (2012).
- 199 The New Duty to Report Foreign Financial Assets on Form 8938: Demystifying the Complex Rules and Severe Consequences of Noncompliance, 38(3) International Tax Journal 11 (2012).

Hale E. Sheppard, *Continued*

- 200 Direct Sellers Hit by IRS Worker-Classification Audits: An Analysis of the Obscure Rules, Precedent, and Strategies Applicable to These Workers, 90(8) TAXES – The Tax Magazine 45 (2012).
- 201 Limited Liability Company Members and the Passive Activity Loss Rules: IRS Issues Proposed Regulations After Multiple Court Setbacks, 15(1) Journal of Passthrough Entities 51 (2012).
- 202 Qualified Amended Returns: Case of First Impression Examines Parameters of this Powerful Taxpayer Remedy, 116(2) Journal of Taxation 96 (2012).
- 203 IRS Introduces New Settlement Program for Worker-Classification Issues: Putting the Latest Employment Tax Offer into Perspective, 90(2) TAXES – The Tax Magazine 53 (2012).
- 204 Always Say Never: Tax Court Rejects IRS's Extreme Litigation Position in Penalty Cases, 13(5) Journal of Tax Practice & Procedure 43 (2011).
- 205 Better Late Than Never: The IRS Radically Changes Aggregation Election Procedures in Passive Activity Cases, 13(5) Journal of Tax Practice & Procedure 25 (2011).
- 206 If You're On Call, You're Out of Luck: Tax Court Limits Hours Counted in Passive Activity Loss Disputes, 86(4) Practical Tax Strategies 153 (2011).
- 207 The Internal Revenue Service Giveth and the Department of Justice Taketh Away: Recent Court Opinion Jeopardizes Retroactive Administrative FBAR Relief, 114(1) Journal of Taxation 18 (2011).
- 208 IRS Granted Major Mulligan in TEFRA Partnership Case: Three Novel Rulings Enable IRS to Avoid One-FPAA-Only Restriction, 89(1) TAXES – The Tax Magazine 47-58 (2011).
- 209 District Court Rules That Where There's No Will, There's a Way to Avoid FBAR Penalties, 113(5) Journal of Taxation 293-300 (2010).
- 210 Home Sweet "Property"? Tax Court Issues Examines Gain Exclusion on Sale of Principal Residence, 113(3) Journal of Taxation 175 (2010).
- 211 When Are Hard Times Hard Enough (for the IRS)? Examining Financial Distress as Reasonable Cause for Penalty Abatement During an Economic Downturn. 88(10) TAXES – The Tax Magazine 37 (2010); selected for republication in 12(5) Journal of Tax Practice & Procedure 29 (2010).
- 212 No Returns, No Problem: Tax Court Rules in Case of First Impression that IRS Must Consider "Economic Hardship" in Pre-Levy CDP Cases. 12(1) Journal of Tax Practice & Procedure 27 (2010).
- 213 As the World Turns: Court Rebuffs Novel Spin on International Tax Filing Rules, 36(2) International Tax Journal 45-48 (2010).
- 214 Strike Three for the IRS in Passive Activity Loss Cases: Courts United in Rejecting Outdated Limited Partnership Theories, 12(5) Journal of Passthrough Entities 59-69 (2009).
- 215 Exploring the Limits of State Law in Resolving Federal Tax Disputes: Tax Court Denies the IRS's "Back Door" Approach in Alimony Case, 87(8) TAXES – The Tax Magazine 67-73 (2009).
- 216 Two More Blows to Foreign Account Holders: Tax Court Lacks FBAR Jurisdiction and Bankruptcy Offers No Relief from FBAR Penalties, 11(1) Journal of Tax Practice & Procedure 27-34 (2009).

Hale E. Sheppard, *Continued*

- 217How Much Must One Pay to Play? Recent Case Clarifies Jurisdictional Deposit Requirement in TEFRA Litigation, 11(5) Journal of Passthrough Entities 39-46 (2008).
- 218It's in the Mail, Right? Recent Decision Emphasizes Limitations on the Mailbox Rule, The Practical Tax Lawyer 15-18 (Summer 2008).
- 219Make a Decision Already! Recent Case Highlights How IRS Inaction Can Stymie Taxpayers Requesting Abatement, The Tax Adviser 256-258 (April 2008).
- 220From the Cradle to the Grave: What Remains of Interest Suspension under Section 6404(g)? 10(1) Journal of Tax Practice & Procedure 41-50 (2008); selected for republication in 58(10) The Monthly Digest of Tax Articles 51-63 (2008).
- 221There Are Some "Guaranties" in Life, But Do You Want to Be the One Making Them? Analyzing the Unique Tax Rules for Bad Debt Losses, 10(5) Corporate Business Taxation 29-34 (2009).
- 222When Bygones Aren't Bygones: Exploring Solutions for U.S. Persons with Undeclared Canadian Retirement Plans and Accounts, 34(4) International Tax Journal 35-43 (2008).
- 223Beware of the Two-Hatted Tax Matters Partner: Analyzing How Dual Roles Can Impact TEFRA Litigation, 10(6) Journal of Passthrough Entities 31-40 (2007).
- 224Where There's a Will, There's a Delay: Do Recent Legislative Changes to the CDP Rules Solve the Perceived Problems? 85(11) TAXES – The Tax Magazine 39-44 (2007); selected for republication in 9(5) Journal of Tax Practice & Procedure 41-46 (2007).
- 225Seeking Cost Reimbursement in Cases of First Impression: Zealous Advocacy or Pushing Your Luck? 21(3) The Practical Tax Lawyer 15-22 (2007).
- 226Applying Old Theories in New Contexts: Interest Suspension Upheld Where Government Failed to Prove Fraud, 9(3) Journal of Tax Practice & Procedure 15-18, 47-48 (2007).
- 227The Document Locator Number: Little-Known IRS Notation May Establish Tax Return Filing Date, 78(1) Practical Tax Strategies 4-11 (2007).
- 228New Penalties for Undisclosed Foreign Accounts: Putting the Cart before the Horse? 8(3) Journal of Tax Practice & Procedure 29-36 (2006).
- 229Evolution of the FBAR: Where We Were, Where We Are, and Why It Matters. 7(1) University of Houston Business & Tax Law Journal 1-41 (2006); selected for republication in 57(12) The Monthly Digest of Tax Articles 21-41 (2007).
- 230Repatriating Subpart F Income: A Fresh Look at Electing to be Taxed as a Corporation, 38(2) Tax Notes International 173-178 (2005), 2005 Worldwide Tax Daily 70-21 (2005).
- 231The Evolving Treatment of Qualified Foreign Dividends: Where Do We Stand Now? 16 Journal of International Taxation 28 (2005).
- 232You Can Catch More Flies with Honey: Debunking the Theory in the Context of International Tax Enforcement, 83(2) TAXES – The Tax Magazine 29 (2005).
- 233Only Time Will Tell: The Growing Importance of the Statute of Limitations in an Era of Sophisticated International Tax Structuring, 30(2) Brooklyn Journal of International Law 453-484 (2005); selected for republication in 57(6) The Monthly Digest of Tax Articles 1-15 (2007).

Hale E. Sheppard, *Continued*

- 234 Tax Treatment of Foreign Dividends Under the JGTRRA: Further Ambiguities and Opportunities, 15(10) Journal of International Taxation 20-27 (2004).
- 235 Regulating Foreign Disregarded Entities with Proposed Form 8858: Try, Try Again, 33(7) Tax Management International Journal 412-425 (2004).
- 236 The Impact of Recent Events on Section 911: Rocking the Boat or Capsizing the Vessel? 34 Tax Notes International 285 (2004), 2004 Worldwide Tax Daily 75-12 (2004).
- 237 The Foreign Earned Income Exclusion: U.S. International Tax Policy, Political Reality, and the Need to Understand How the Two Intertwine, 37(3) Vanderbilt Journal of Transnational Law 727 (2004).
- 238 Florida Forecast: More Rain on the Offshore Parade, 15(3) Lawyer 36-37 (2004).
- 239 Reduced Tax Rates on Foreign Dividends Under the Jobs and Growth Relief Reconciliation Act: Ambiguities and Opportunities, 15(7) Journal of International Taxation 14-27 (2004).
- 240 The New Federal-State Tax Enforcement Alliance: Carrots, Sticks and Implications for Taxpayers, 13(10) Journal of Multistate Taxation and Incentives 14-23, 46 (2004).
- 241 Fight or Flight of U.S.-Based Multinational Businesses: Analyzing the Causes for, Effects of, and Solutions to the Corporate Inversion Trend, 23(3) Northwestern University Journal of International Law and Business 551-588 (2003).
- 242 Rethinking Tax-Based Export Incentives: Converting Repeated Defeats Before the WTO Into Positive Tax Policy, 39(1) University of Texas International Law Journal 111-142 (2003).
- 243 The Andean Trade Preference Act: Past Accomplishments and Present Circumstances Warrant Its Immediate Renewal and Expansion, 34(4) George Washington University International Law Review 743-788 (2003).
- 244 Privilege, Work-Product Doctrine, and Other Discovery Defenses in IRS's International Tax Enforcement, 32(4) Tax Notes International 377-396 (2003), 2003 Worldwide Tax Daily 207-14 (2003).
- 245 Reduced Tax on Foreign Dividends: A Dose of Holiday Cheer for U.S. Investors, 14(4) Lawyer 34 (2003).
- 246 Revamping the Export-Import Bank in 2002: The Impact of this Interim Solution on the United States and Latin America, 6(1) New York University Journal of Legislation and Public Policy 89-130 (2002).
- 247 The NAFTA Trucking Dispute: Pretexts for Noncompliance and Policy Justifications for U.S. Facilitation of Cross-Border Services, 11 University of Minnesota Journal of Global Trade 235-275 (2002).
- 248 Partial Revocation of the Caribbean Basin Trade Partnership Act: An Analysis of Hemispheric Injuries and Domestic Benefits, 28 University of North Carolina Journal of International Law and Commercial Regulation 101-143 (2002).
- 249 Salvaging Trade, Economic and Political Relations with Mexico in the Aftermath of the Terrorist Attacks: A Call for a Reevaluation of U.S. Policy, 20(1) Boston University International Law Journal 33-72 (2002).
- 250 Reauthorizing the Export-Import Bank Affects Trade in the Americas, 9(8) Inter-American Trade Report (2002).
- 251 The Continued Dumping and Subsidy Offset Act (Byrd Amendment): A Defeat Before the WTO May Constitute an Overall Victory for U.S. Trade, 10 Tulane University Journal of International and Comparative Law 121-155 (2002).

Hale E. Sheppard, Continued

- 257 Trade Promotion Authority: Current Status and Potential Effects on U.S.-Latin America Trade, 9(4) Inter-American Trade Report 1-11 (2002).
- 258 U.S. Action to Freeze Assets of Terrorism: Manifest and Latent Implications for Latin America, 17(3) American University International Law Review 625-639 (2001).
- 259 The International Monetary Stability Act: Recognizing the Ripeness of this Economic Legislation to Render Benefits for the United States and Mexico, 32(3) University of Miami Inter-American Law Review 375-435 (2001).
- 256 Cross-Border Financing: The Impact of Recent Legislation on NAFTA Signatories, 15(2) Texas Transnational Law Quarterly 6-13 (2001).
- 250 Overcoming Apathetic Internationalism to Generate Hemispheric Benefits: An Analysis of and Arguments for Recent Secured Transactions Law in Mexico, 10(2) Florida State University Journal of Transnational Law & Policy 133-181 (2001).
- 251 U.S. Export Control Changes Concerning Cuba – Potential Gains for U.S. Agriculture, 8(15) Inter-American Trade Report 2139-2147 (2001).
- 258 Introduction of U.S. Currency in Ecuador: Arguments for External Participation, 16(2) Florida International Law Quarterly 12-18 (2001).
- 259 The New Mexican Insolvency Law: Imperative Judicial Modernization and Policy Justifications for U.S. Assistance, 6(1) UCLA Journal of International Law and Foreign Affairs 45-87 (2001).
- 260 Pensions in Brazil: Time for the Harvest, 3(1) Latin Insurance, 22-24 (2001).
- 261 Dollarization of Ecuador: Sound Policy Dictates U.S. Assistance to This Economic Guinea Pig of Latin America, 11(1) Indiana University International and Comparative Law Review 79-114 (2000).
- 262 Reinsurance in Brazil: The Rough Road to Privatization, 7(2) Journal of Reinsurance 1-12 (2000).
- 263 Transformation of the Costa Rican Insurance Market: Losing the Battle, Winning the War, 9(4) Global Reinsurance, 50-52 (2000).
- 264 Healthcare in Brazil: Bring Your Own Aspirin, 48(3) Health Insurance Underwriter 35-40 (2000).
- 265 Legalities vs. Realities: Privatization of the Nicaraguan Telecommunications Industry Gives New Meaning to the Phrase Caveat Emptor, 15(1) Texas Transnational Law Quarterly 7-11 (2000).
- 266 One Step Closer to Privatization? Legal Horizons (2000).
- 267 La internacionalidad de los mercados, la responsabilidad objetiva y la comercialización de productos defectuosos provenientes de Chile, 206 Universidad de Concepción (Chile) Revista de Derecho 43-73 (1999).
- 268 MERCOSUR and the Insurance Sector: At the Integration Crossroads, 2(3) Latin Insurance 24-27 (1999).
- 269 Native Forest Protection in Chile: The Inadequacies of the Recent Environmental Framework Law, 14(1) University of Oregon Journal of Environmental Law and Litigation 225-299 (1999).
- 270 El trabajo infantil en América Latina y Perú: un programa para su reducción, 29 Debate Agrario (Peru): Análisis y Alternativas 81-112 (1999).
- 271 Certificación forestal: una opción medioambiental de vanguardia para Chile, XV(4) Ambiente y Desarrollo 54-57 (1999).
- 272 Pension Reforms in Latin America, Legal Horizons 22-24 (1999).

Hale E. Sheppard, *Continued*

273 Timber Certification: An Alternative to the Destruction of the Chilean Forests, 14(2) University of Oregon Journal of Environmental Law and Litigation 301-350 (1999).

274 The Lome Convention in the Next Millennium: Modification of the Trade/Aid Package, 7(3) University of Kansas Journal of Law & Public Policy 83-104 (1998).

Academic Awards

- Harry S. Truman Foundation Scholar
- Janice Dawson Quinn Tax Scholar
- Tinker Foundation Scholar
- Senator James B. Pearson International Fellow
- Kansas Journal of Law & Public Policy, member and note contributor
- Florida Tax Review, graduate editor

Professional Recognitions

- American College of Tax Counsel, Fellow (2019 through 2021)
- Chambers USA - Tax Litigation Leader (2009 through 2021)
- Georgia Super Lawyers - Tax (2012 through 2022)
- Best Lawyers in America - Tax Litigation and Controversy (2019 through 2022)
- Legal 500 – Tax Litigation and Controversy (2015 through 2021)

Bar Memberships

Hale is licensed to practice law in the following states:

- Georgia
- Texas
- Florida
- Washington, D.C.

Court Admissions

Hale is admitted to practice before several federal courts:


- U.S. Tax Court
 - U.S. Court of Federal Claims
 - U.S. Court of Appeals, Federal Circuit
 - U.S. Court of Appeals, Fourth Circuit
 - U.S. Court of Appeals, Fifth Circuit
- 

Hale E. Sheppard, *Continued*

- U.S. Court of Appeals, Eleventh Circuit
- U.S. District Court – Middle District of Georgia
- U.S. District Court – Northern District of Georgia
- U.S. Court of International Trade

Citations as Authority - Tax and Law Journals

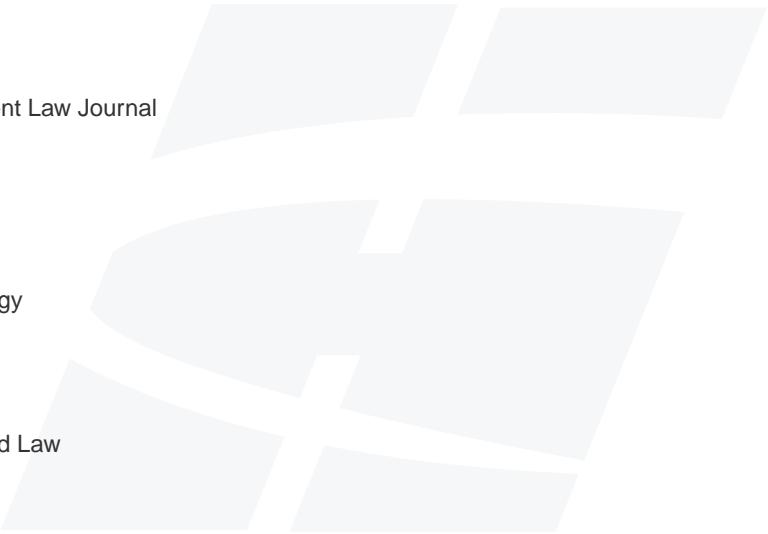
In addition to publishing a long list of articles, Hale has been cited by others as a tax/legal authority in many prestigious journals over the years, such as:

- Harvard Law Review
 - Yale Law Journal
 - Columbia Law Review
 - New York University Tax Law Review
 - Virginia Tax Review
 - Florida Tax Review
 - The Tax Lawyer
 - Michigan Journal of International Law
 - George Washington International Law Review
 - Georgetown International Environmental Law Review
 - Fordham Urban Law Journal
 - UCLA Law Review
 - Northwestern Journal of Criminal Law and Criminology
 - Boston College Law Review
 - California Western International Law Journal
 - Washington University Global Studies Law Review
 - Pittsburgh Journal of Law and Commerce
 - Wisconsin International Law Journal
 - DePaul Law Review
 - Georgetown Law and Policy in International Business
 - Texas Law Review
 - Suffolk Law Review
 - Thomas M. Cooley Law Review
 - South Texas International Trade Law Journal
- 

Hale E. Sheppard, *Continued*

- Columbia Journal of Transnational Law
- Air Force Law Review
- San Diego International Law Journal
- Southwestern University Journal of Law and Trade in the Americas
- Florida Journal of International Law
- Loyola International and Comparative Law Review
- Colorado Journal of International Environmental Law and Policy
- University of Denver Transportation Law Journal
- American University International Law Review
- UCLA Journal of Environmental Law and Policy
- North Carolina Journal of International Law and Commercial Regulation
- University of California-Davis Law Review
- Wake Forest Law Review
- University of California-Hastings Law Journal
- Southern Methodist University Law Review
- New Mexico Law Review
- Case Western Reserve Canada-United States Law Journal
- Washington Pacific Rim Law and Policy Journal
- Texas Tech Journal of Administrative Law
- Fordham International Law Journal
- Minnesota Law Review
- Northwestern Journal of International Law and Business
- University of California-Davis Journal of International Law and Policy
- Tulsa Journal of Comparative and International Law
- New York International Law Review
- Southern Methodist University Law and Business Review of the Americas
- University of the Pacific Transnational Lawyer
- Widener University Law Review
- Revista Juridica Universidad de Puerto Rico
- Brooklyn Journal of International Law
- Tulane Journal of International and Comparative Law

Hale E. Sheppard, *Continued*

- University of Cincinnati Immigration and Nationality Law Review
 - Florida State Journal of Transnational Law and Policy
 - Berkeley Journal of International Law
 - Boston College International and Comparative Law Review
 - American Journal of International Law
 - Syracuse Law and Technology Journal
 - International Business Lawyer
 - Georgia Law Review
 - Journal of International Economic Law
 - Ohio State Law Journal
 - Catholic University Law Review
 - Pace International Law Review
 - Texas International Law Journal
 - S. Joint Committee on Taxation Report
 - University of Connecticut Insurance Law Journal
 - New York University Law Review
 - Columbia Business Law Review
 - Villanova Law Review
 - Houston Journal of International Law
 - Cornell International Law Journal
 - Fordham Law Review
 - National Taxpayer Advocate Report to Congress
 - Federal Circuit Bar Journal
 - Fordham Intellectual Property, Media, and Entertainment Law Journal
 - DePaul Business and Commercial Law Journal
 - Michigan State Law Review
 - Penn State Law Review
 - Journal of International Commercial Law and Technology
 - University of California-Davis Business Law Journal
 - University of Buckingham Denning Law Journal
 - Hofstra University Journal of International Business and Law
- 

Hale E. Sheppard, *Continued*

- Georgetown Journal of Law and Public Policy
- Denver Journal of International Law and Policy
- Chapman Law Review
- Korean Estate, Tax, and Personal Financial Planning Journal
- California Journal of Tax Litigation
- Boston University Review of Banking and Financial Law
- Worldwide Tax Daily
- Tax Notes Today
- Washington Law Review
- Fordham Journal of Corporate and Financial Law
- Kansas Law Review
- George Washington University Public Contract Law Journal
- Texas Tax Lawyer
- William & Mary Business Law Review
- Washington University (St. Louis) Law Review
- Michigan State Journal of Business and Securities Law
- Austrian Review of International and European Law
- Singapore Journal of Legal Studies
- European Business Law Review
- United Nations Commission on International Trade Law Yearbook
- Colorado Natural Resources, Energy & Environmental Law Review
- Estate Planning Journal
- Connecticut Law Review
- Southern Law Journal
- Loyola Consumer Law Review
- Journal of International Taxation
- Australian Yearbook of International Law
- California State University Tax Development Journal
- Osgoode Hall Law Journal
- International Business Lawyer
- Zbornik pravnog Fakulteta Sveučilišta u Rijeci (Croatia)



Hale E. Sheppard, Continued

- Columbia Journal of Tax Law
- Public Contract Law Journal
- Minnesota Journal of International Law
- Georgia State University Law Review
- Global Jurist
- University of Missouri Business, Entrepreneurship, and Tax Law Review
- Journal of Taxation and Regulation of Financial Institutions
- International Enforcement Law Reporter
- Belmont University Law Review
- Canadian Tax Journal
- William and Mary Environmental Law and Policy Review
- University of California-Hastings International and Comparative Law Review
- Probate & Property Journal
- Pittsburgh Tax Review
- University of Cincinnati Law Review
- Pepperdine Journal of Business, Entrepreneurship and the Law
- Rutgers Computer and Technology Law Journal
- Estates, Trusts & Pensions Journal

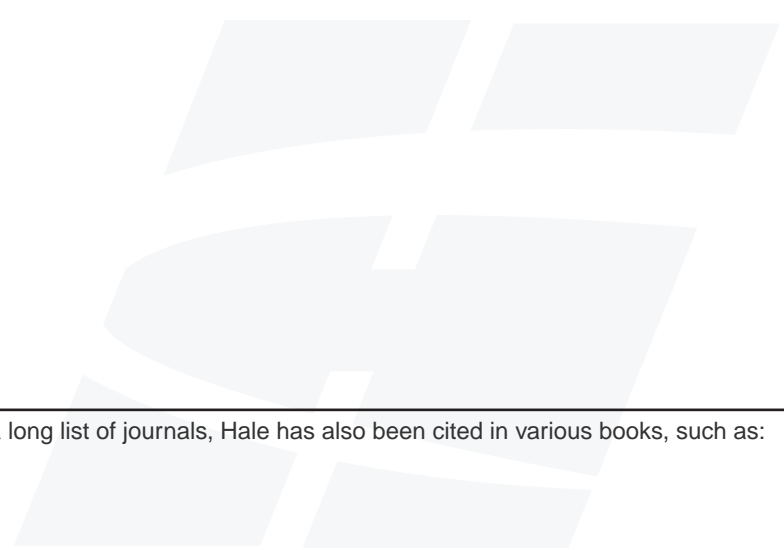
Citations as Authority - Court Submissions

Hale has also been cited in legal briefs filed by taxpayers in the following federal courts:

- U.S. Court of Federal Claims
- U.S. Court of Appeals, Third Circuit
- U.S. Court of Appeals, Fifth Circuit
- U.S. Court of Appeals, Sixth Circuit
- U.S. Court of Appeals, Ninth Circuit
- U.S. District Court, New Jersey
- U.S. District Court, Southern District of New York
- U.S. District Court, Utah

Citations as Authority - Books

In addition to being referenced as a tax/legal expert in a long list of journals, Hale has also been cited in various books, such as:



Hale E. Sheppard, *Continued*

- Tax Controversies: Practice and Procedure, Carolina Academic Press.
- Effectively Representing Your Client Before the IRS, American Bar Association.
- Tax Fraud and Evasion: Money Laundering, Asset Forfeiture, Sentencing, WG&L.
- Going Global: A Guide to Building an International Business, Thomson Reuters.
- International Tax as International Law: An Analysis of the International Tax Regime, Cambridge University Press.
- Tax Planning with U.S. Holding Companies - Repatriation of Profits from Europe, Kluwer Law International.
- NAFTA Revisited: Achievements and Challenges, Institute for International Economics.
- World Trade Organization Agreement on Anti-Dumping, Kluwer Law International.
- Research Handbook in International Economic Law, Edward Elgar Publishing.
- Normative Conditions to Make WTO Law More Responsive to the Needs of Developing Countries, Herbert Utz Verlag GmbH.
- Latin American Law: A History of Private Law and Institutions in Spanish America, University of Texas Press.
- Migrants or Expatriates? Americans in Europe, Palgrave MacMillan Ltd.
- Sovereignty, the WTO, and Changing Fundamentals of International Law, Cambridge University Press.
- International Tax Evasion in the Global Information Age, Palgrave MacMillan Ltd.
- The Economic Dynamics of Environmental Law, MIT Press
- Global Perspectives on Income Tax Law, Oxford University Press
- Advance Introduction to International Tax Law, 2nd Edition, Edward Elgar Publishing
- SIMPLE, SEP and SARSEP Answer Book, Wolters Kluwer.
- Valuing Intellectual Capital: Multinationals and Tax Havens, Springer New York.
- Public Land and Resources Law Digest, Rocky Mountain Mineral Law Foundation.
- Tax, Estate & Financial Planning for the Elderly, Lexis Nexis.
- Strategic Management of Health Care Organizations, Wiley & Co.
- Migrants or Expatriates? Americans in Europe, Palgrave MacMillan Ltd.
- The First Decade of NAFTA: The Future of Free Trade, Transnational Publishers.
- Taxation and Migration, Wolters Kluwer.
- Taxation of International Transactions: Materials, Text, and Problems, Thomson West.
- Tax Planning for Domestic and Foreign Partnerships, Practising Law Institute.

Professional Affiliations

- Journal of International Taxation, Board of Advisors
- Journal of Taxation, former Editorial Board member and tax columnist
- IRS-Practitioner Liaison Committee, Georgia Bar representative

Hale E. Sheppard, *Continued*

- Journal of Tax Practice & Procedure, Editorial Board member
- Georgia Bar Tax Section, former President
- Georgia Bar Journal, former Editorial Board member
- GSU Low-Income Taxpayer Clinic, Advisory Committee member
- Georgia Council for International Visitors, Citizen Diplomat
- American Bar Association, Tax Section, Member
- Atlanta Bar Association, Tax Section, Board of Directors
- American Citizens Abroad, Former Tax Advisory Council member
- Latin American Association, Member
- World Trade Center Atlanta, Member
- Southern Capital Forum, Member
- Law360 Tax Authority International, Editorial Board

