Hutchison & Steffen is a full-service law firm practicing in the following areas:

Administrative Law **Alternative Dispute Resolution Appellate Litigation** Asset Protection & Business Planning Banking Bankruptcy & Creditor's Rights **Business Law & Commercial Litigation Condemnation Law Constitutional Law Construction Law** Corporate & Commercial Law Election Law & Government Ethics **Employment Law** Family Law Healthcare Professionals Advocacy **Insurance** Litigation Landlord/Tenant Personal Injury Professional Liability Defense Real Estate Law **Tax Audits & Litigation Trust & Probate Litigation** 

#### **Unparalleled Experience**

Attorneys at Hutchison & Steffen provide a full range of tax audits and litigation services. Contact Hutchison & Steffen today for more information.



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# TAX AUDITS & LITIGATION



### Tax Audits and Litigation

utchison & Steffen's Tax Litigation Group represents businesses and individuals in navigating complex tax audits and related legal proceedings. Time is of the essence with such matters to resist any over-reaching by the taxing authority and to maximize positive outcomes and minimize an array of negative actions by the taxing authority.

## **Tax Matters**

- IRS audits
- Administrative appeals
- Federal, state, and local tax litigation
- Tax court litigation
- Negotiating litigation settlements
- Collection matters
- Offers in Compromise
- Innocent spouse
- Installment agreement negotiation

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### **Tax Proceedings**

The attorneys at Hutchison & Steffen are committed to protecting a taxpayer's rights. Our tax litigators are experienced and skilled in aiding clients through complex tax laws and the taxing agencies that enforce those laws. Depending on a client's specific situation, a number of steps may be appropriate:

- Resisting abusive or unfair actions by taxing authorities
- Filing amended returns for taxpayers
- Providing clients and their tax preparers with representation during audits
- Negotiating directly with the IRS or state or local tax authority
- Fighting collection efforts

The attorneys at Hutchison & Steffen advise a client's tax preparer throughout legal proceedings to ensure the taxpayer's team of professionals is prepared proactively to protect and defend the client.

#### **Protecting Taxpayers' Rights From Abusive Taxing Agencies**

Being in the crosshairs of a tax audit is bad enough, but when a taxing agency oversteps its authority and intentionally makes life difficult for the taxpayer, that's when aggressive legal representation is particularly needed. This is what one firm client experienced when he was targeted by the California Franchise Tax Board (FTB), which assessed millions of dollars in income taxes and fraud penalties after a residency audit. The FTB claimed the client was a resident of California instead of Nevada. The client ultimately sued the FTB, alleging the agency audited him in bad faith and committed fraud and other intentional torts during the audit.

Hutchison & Steffen filed the lawsuit in Nevada for the client; the FTB challenged the lawsuit before the Nevada Supreme Court and having failed there to the United States Supreme Court, arguing that Nevada courts could not adjudicate in Nevada the client's claims against the FTB. The United States Supreme Court disagreed and in a widely-reported decision unanimously upheld the Nevada Supreme Court's ruling that the client's claims could proceed to trial in Nevada. Hutchison & Steffen represented the client for a decade and in the four-month jury trial against the FTB. The jury awarded \$388.1 million to the client, including \$250 million in punitive damages. The verdict was the largest jury verdict involving a single plaintiff in the country at the time. The jury concluded that the client experienced serious abuses at the hands of a taxing authority. Fortunately, the law provided the client with meaningful relief from those abuses. Not every audit rises to this level of misconduct, but strong legal representation is often required when a client faces a tax audit or related legal proceeding.