

# Tax Litigation & Controversy

## Overview

Carlton Fields' tax practice has handled virtually every type of state and federal tax controversy before state and federal administrative agencies and courts. Our matters include numerous reported cases in state trial and appellate courts, federal district and appellate courts, the U.S. Court of Federal Claims, and the U.S. Tax Court. We help our clients avoid tax litigation but are prepared to successfully represent them when forced to try a tax case.

Our tax controversy team, which includes commercial litigators, handles cases for corporate, individual, trust, and partnership taxpayers. These cases involve issues arising across all industries and financial or investment activities. Our tax controversy representation has involved issues related to tax accounting, inventory, R&D, valuation, reasonable compensation, deductibility of captive insurance premiums, and debt versus equity determinations, among others.

In the international context, we have handled cases that involve issues related to residency, transfer pricing, foreign tax credit, treaty interpretation, and various issues arising under U.S. anti-deferral regimes. We have also represented numerous taxpayers with respect to U.S. tax and information reporting compliance issues associated with foreign bank accounts. These include defense of foreign bank account report penalties imposed under the Bank Secrecy Act.

We have represented clients and argued cases in numerous major state tax matters related to issues including documentary stamp taxes on conveyances and financing of real property, sales and use tax, rentals, intangible personal property taxes, and corporate income tax. We have argued cases at the administrative hearing level through the highest state courts. We act as state tax counsel to numerous national investment companies and funds, and have issued state tax opinions for such clients.

Our tax team includes attorneys who hold post-law degrees (LL.Ms) in taxation, specialists board certified in tax law by state bar organizations, and certified public accountants. Members of our tax practice have taught at law schools and in the accounting programs of various colleges and universities. We are frequent speakers at prominent state and national tax programs and seminars that provide continuing education and training to tax lawyers around the country.

## Insights

04.03.2020

Immigration and Tax Issues for Nonresident Aliens Subject to Unexpected Travel Restrictions

---

01.03.2019

IRS Issues Interim Guidance on Certain 2017 Tax Act Changes Affecting Exempt Organizations:  
Excess Remuneration and Parachute Payments Excise Tax

---

07.31.2018

Cost-Sharing Regulations Revived By Ninth Circuit

---

08.08.2017

District Court Doesn't Apply Economic Substance Doctrine to Transaction Where Taxpayer's Sole  
Motive Was Tax Avoidance

---

## Our Team

## Key Contacts



David P. Burke

SHAREHOLDER

---

 813.229.4207

## Additional Members



Brian A. Hart  
SHAREHOLDER

---

Miami  
☎ 305.539.7221



Daniel C. Johnson  
SHAREHOLDER

---

Orlando  
☎ 407.244.8237



Cristin Conley Keane

SHAREHOLDER

---

Tampa

☎ 813.229.4211



Tino M. Lisella

OF COUNSEL

---

West Palm Beach

☎ 305.539.7223



William G. Najmy

ASSOCIATE

---

Tampa

☎ 813.229.4941



Michael C. Vandormael

OF COUNSEL

---

Miami

☎ 305.539.7270

## Related Capabilities

### Practices

- Banking, Commercial, and Consumer Finance
- Real Estate
- Captive Insurance
- Corporate Law and Governance
- International Tax
- Tax
- Litigation and Trials
- ERISA Employee Benefit Plan Litigation

### Industries

- Banking, Commercial, and Consumer Finance
- Real Estate