

## Tax Litigation

While at the IRS, partner Nick Richards taught new trial attorneys the fundamentals of tax court practice, trials and litigation. He and his team have been successfully litigating tax cases since 1998 – over 25 years. Litigation is never the first choice to resolve a tax controversy. But, when necessary, our tax team will fight to protect your rights and achieve the best results possible. Greenspoon Marder represents individuals and businesses involved in IRS tax litigation and Colorado, California and other state tax litigation. With the inside understanding and experience of a former IRS trial attorney and Special Assistant United States Attorney, we will defend your rights and navigate your way to the best result possible.

Upon concluding an audit or some time without an audit, the IRS will issue a very important document called a Statutory Notice of Deficiency. The Statutory Notice provides a 90-day period during which a Petition can be filed in the U.S. Tax Court. Failure to file the petition will result in tax assessment and collection. The IRS also provides administrative appeal rights at the conclusion of an audit, but Appeals are also provided in the context of a tax court proceeding often at a lower overall cost to taxpayers. Mr. Richards began his career in the U.S. Tax Court as an IRS Trial Attorney, and he has achieved positive results ever since. If you have received a Statutory Notice of Deficiency, contact [nick.richards@gmlaw.com](mailto:nick.richards@gmlaw.com).

### The United States Tax Court

The U.S. Tax Court is a relatively low-cost venue to resolve tax disputes. Located in Washington D.C., the Tax Court travels to various U.S. cities throughout the year to hold trial sessions and allows taxpayers the opportunity to contest IRS determinations before paying the proposed deficiencies in tax. If you have been through an audit or otherwise received a Statutory Notice of Deficiency, you must file a Tax Court Petition if you want to challenge the IRS determination before it is assessed against you. Mr. Richards is a strong advocate in the U.S. Tax Court, first for the IRS, and now for individuals and businesses throughout the Western United States.

To Visit the US Tax Court: <http://www.ustaxcourt.gov>

### The United States District Courts

Claims for Refund, Trust Fund Recovery Penalty cases and criminal tax matters are generally litigated in the U.S. District Courts or U.S. Court of Claims. These cases begin at the administrative level in the IRS where many of them are lost or won before going to court. Greenspoon Marder uses its experience and understanding of the administrative process to fight for its clients and achieve victory prior to trial.

To Visit the U.S. District Courts:

- Colorado: [www.cod.uscourts.gov](http://www.cod.uscourts.gov)
- San Diego: [www.casd.uscourts.gov](http://www.casd.uscourts.gov)

### The United States Bankruptcy Courts

Tax matters are sometimes tried in the United States Bankruptcy Courts. If you are in bankruptcy involving a tax matter or an adversarial hearing with the IRS, your bankruptcy attorney could use the help of Greenspoon Marder's experienced Denver tax attorneys.

### Lead Attorney

- Nick Richards

## **Related Areas**

- Denver Tax Attorneys
- IRS Offers and Payment Plans
- Tax Audits and Appeals
- White Collar and Criminal Tax

## **Publications**

- Tax Avoidance v. Tax Evasion – One of These is Not Like the Other