

Justice Riding High, Ready to Take On Son-of-BOSS

by Sheryl Stratton

With government litigation success rates climbing, the Justice Department's Tax Division is ramping up to take on the son-of-BOSS cases, an official said at an April 21 meeting of the U.S. Tax Court Judicial Conference in Farmington, Pa.

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New Enforcement Stats

Patrick Hofer, deputy assistant attorney general for tax policy and planning in the Tax Division, said the government is winning more of the cases on appeal from the Tax Court. Last year it won 77 percent of the cases appealed by the government, he said. That figure represents a significant increase over the 44 percent of those cases brought two years ago, he said. The government continues to claim victory in the appellate courts, winning 96.5 percent of the tax cases appealed by taxpayers, he said.

Notably, the number of cases appealed from the Tax Court in the past year has doubled, according to Hofer. In the first half of fiscal 2005, 192 Tax Court cases were appealed, compared with 95 cases for the same period in fiscal 2004, he said.

Bring on Son-of-BOSS

Hofer said the Justice Department has a message for tax lawyers and the Tax Court. Regarding the one-third of identified son-of-BOSS investors who declined to participate in the recent settlement initiative, the government is ready to pursue cases just as aggressively as they need to be pursued.

A large number of the hundreds of cases are already in the Tax Division, according to Hofer. Justice lawyers are working closely with the IRS on enforcing the tax laws fairly, he said.

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