

Tax

All companies, organizations and individuals can expect to encounter tax issues. In order to provide our clients with the experience and services they need, Polsinelli Tax attorneys must have either a Master's in Accounting, be a CPA or have a Master's in Tax Law. With those qualifications, Polsinelli Tax practice attorneys provide creative solutions and legal guidance on international, federal, state and local tax laws to entities in all major industries and tax status classifications. Our attorneys partner with clients to develop business solutions related to:

- Taxation of Business Transactions
- Tax Controversy and Litigation
- Tax & Financial Services
- State & Local Tax
- International Tax
- Real Estate Tax
- Private Equity

Polsinelli Tax practice attorneys' strong reputation is built on sound and effective planning, in-depth analysis and favorable resolutions and outcomes, particularly in complex tax matters involving diverse businesses. We are innovative and have vast experience in structuring business formation, combinations, reorganizations, mergers and acquisitions, and liquidations in the most tax-advantageous manner. If needed, the Polsinelli Tax Practice attorneys' litigation experience spans all judicial forums, including the U.S. Tax Court, federal courts, state courts and administrative tribunals throughout the country.

Polsinelli Tax Practice attorneys' experience and sound judgment provide clients with appropriately assessed tax risks with the potential benefits of a judicial or administrative resolution of the issue. Polsinelli Tax attorneys bring both Certified Public Accountant (CPA) and advanced legal qualifications to tax advising (including LLMs) for individuals and businesses. Offering both extensive tax planning and tax audit and appeal services, we represent our clients' interests in preserving income and protecting assets.

With offices located coast-to-coast, Polsinelli's Tax attorneys are also equipped to represent clients regarding local, county and state tax issues for employment and independent contracting, partnerships and LLC structuring, audits and tax controversies across the United States. The Polsinelli Tax practice is experienced in handling the following issues:

- Income tax
- Sales and use tax
- Excise tax
- Property tax

Our team is well-versed in all kinds of tax controversies that can arise and we are prepared to take appeals to state tax appeal tribunals and appellate courts. Clients who work with us know that our Tax attorneys are skilled at communicating highly technical areas of the law, making it easy for clients to understand. This talent sets us apart from many of the professionals practicing in the tax industry.

Matters

- Represented the Kansas City Chiefs (Chiefs) in an appeal to the Missouri Supreme Court in a sales and use tax case (*The Kansas City Chiefs Football Club, Inc. v. Director of Revenue, Mo.*, No. SC97730, 6/2/20). The tax assessment related to renovations that were made to Arrowhead Stadium and the administrative offices adjacent to the Stadium. The case involved numerous and lengthy legal documents related to financing of the renovations through tax credits and various other sources and application of Missouri sales and use tax law. Through Polsinelli's representation of the Chiefs, the Missouri Supreme Court unanimously found in favor of the Chiefs and vacated a \$677,171.55 Missouri use tax assessment and a \$252,775.39 Missouri sales tax assessment, plus statutory interest, for certain periods in tax years 2008-2011.
- Represented a long time client in purchasing part ownership of a Major League Baseball team, the Kansas City Royals. The Transaction was very complex due to the number of parties and investment vehicles, as well as Major League Baseball ownership and qualification requirements.
- Provided a client Tax and Opportunity Zone structuring advice and an Opportunity Zone Opinion for a \$63 million Class A mixed-use property. The property is located in Salt Lake City, Utah and consists of 170 residential units and 10,100 sq. ft. of retail space within an eight-story type III over type I structure. The mixed-use development will be spurring on valuable community development.
- Provided tax and structural advice to a real estate fund seeking to raise up to \$50 million in equity to purchase multi-family properties in establishing a structure through which investors could use proceeds from a prior like-kind exchange under Section 1031 of the Code to acquire an investment interest in the fund.

Publications

May 14, 2026

90 Days, 10%: IRS Opens New Easement Settlement Window

May 12, 2026

IRS Opens the Door on Syndicated Easement Settlements: Limited Time Offers Coming

March 25, 2026

Clock Beats Commissioner: IRS Concedes \$48M Easement Case

February 23, 2026

A Win on Fraud, a Warning on Valuation: Takeaways from North Donald

January 14, 2026

IRS Signals Continued Enforcement With New Conservation Easement Settlement Offer

September 2, 2025

Missouri becomes first state to eliminate capital gains tax for individuals

Quoted, Kansas City Business Journal

July 29, 2025

Property Tax Exemptions—Buried in the Quagmire

Author, American Health Law Association

July 14, 2025

The “One Big, Beautiful Bill” — What You Need to Know

May 2, 2025

Career Journeys in Health Tax Law

Featured, AHLA's Speaking of Health Law

January 6, 2025

Rollover Equity Conundrum in Transactions With Private Equity Funds

Author, Tax Notes Federal

December 19, 2024

Dormant Entities and Weighing the Risk of Revocation—Private Letter Ruling 202437007 and Its Impact on Keeping Dormant Entities Active

Author, American Health Law Association

October 22, 2024

DOJ Indictment Signals Increasing Scrutiny of Carbon Credits

August 28, 2024

3 Items Tax Pros Want To See In Student Loan Matching Regs

Quoted, Law360

August 15, 2024

Real or Ruse? IRS's New Settlement Initiative for Syndicated Conservation Easements

May 21, 2024

Tax Court Strikes out Smoltz and Klesko's Big K SCE, but Provides Relief for Those Facing Fraud Allegations

April 15, 2024

Easement Fund Victory on Perpetuity Will Result in More Attention on Valuation

April 4, 2024

Spring Cleaning for your Nonprofit: Dusting Off Your Articles, Bylaws, and Form 1023

April 1, 2024

Examining Community Benefit: The IRS' Shifting Standards for Tax-Exempt Hospitals

March 6, 2024

Bare Knuckle Conservation Easement Brawl Leaves Participants in Limbo

January 8, 2024

Navigating the IRS Employee Retention Credit Voluntary Disclosure Program

September 27, 2023

Conservation Easements: Palpable Fraud or Honest Mistakes? A Federal Jury Returns a Split Verdict

September 15, 2023

IRS Says: New Goal is to Restore Fairness by Using Tax Dollars to Audit More Millionaires, Partnerships and Large Corporations

September 13, 2023

Understanding Why More Non-Traded REITs and Real Estate Funds Are Adopting a DST Structure as Part of a Capital Raise

August 7, 2023

IRS Identifies Monetized Installment Sales as a Listed Transaction

July 20, 2023

Government Asserts the Defendants Lied and Cheated the IRS out of over \$1.3 Billion: The Government's Opening Statement of the United States v. Fisher

July 18, 2023

First Criminal Syndicated Conservation Easement Trial Begins this Week

June 26, 2023

Avoiding Negative Tax Consequences In Loan Modifications

Author, Law360

June 6, 2023

Guidance Released on Inflation Reduction Act Domestic Content Tax Credits

May 25, 2023

Appraiser Pleads Guilty to Fraud in Syndicated Conservation Easement Case

April 18, 2023

Beware, the IRS is Coming: More IRS Audits to Focus on High-Net Worth Individuals and Passthrough Entities

March 27, 2023

Hydrocarbon Tax Policy Trends

March 10, 2023

Major Win For Taxpayers: SCOTUS Limits FBAR Penalties to Per Report Not Per Financial Account

January 11, 2023

\$1.7 Trillion Spending Bill Drops the Hammer on Conservation Easements

December 20, 2022

The IRS is Not Backing Down: Proposed Regulations Issued Regarding Abusive Tax Shelters Including Certain Syndicated Conservation Easement Transactions

November 16, 2022

Big Win for Investors Facing Listed Transaction Penalties for Conservation Easements

November 10, 2022

SCOTUS Could Vacate Conservation Easement Regulations

November 8, 2022

IRS Skeptical of Contingency Fee Based Employee Retention Tax Credit Promoters

October 24, 2022

Employee Retention Tax Credits Update: IRS Warns Taxpayers to Beware

September 27, 2022

New York Alleges Trump Procured Inflated Appraisals for Conservation Easements

September 22, 2022

The DOJ and IRS Focus Enforcement on Syndicated Conservation Easements

August 30, 2022

IRS Announces Relief From Penalties On Some 2019 And 2020 Tax Returns

August 12, 2022

The Proposed Inflation Reduction Act Moves to the House After the Senate Passes a Revised Version of the Bill

June 1, 2022

Not (Taxable) in Kansas Anymore: A Statutory Analysis of K.S.A. § 79-3271(a) and Its Application to the Gain on Sale of a Nondomiciliary Taxpayer's Pass-Through Equity Interest

University of Kansas Law Review, Volume 70

June 1, 2022

How To Keep Found Money: Mitigating Risk When Claiming Employee Retention Credits

December 2017

'Tis the Season for ACA Penalties

November 2017

Update: Three Significant Takeaways from the Tax Cuts and Jobs Act

November 2017

House Releases Tax Bill: Talking Points and Takeaways