



## Representative Legal Matters

Robert H. Albaral

- Tucker v. Commissioner, 114 T.C.M. (CCH) 326, Dkt. No. 12307-04 ( 2017) (economic substance issue with a determination that no penalties are applicable and the exclusion of a serial government expert witness' testimony and report).
- Pilgrim's Pride Corp. v. Commissioner, 779 F.3d 311 (5th Cir. 2015) (successfully reversed Tax Court opinion regarding character of stock abandonment loss).
- Pilgrim's Pride Corporation and Subsidiaries v. Commissioner of Internal Revenue, U.S. Tax Court Docket No.16972-10, (various issues including captive insurance and methods of accounting).
- Pilgrim's Pride Corporation Successor in Interest to Pilgrim's Pride Corporation of Georgia F/K/A Gold Kist, Inc. Successor in Interest to Gold Kist Inc. and Subsidiaries v. Commissioner of Internal Revenue, U.S. Tax Court Docket No. 17898-10, (various issues including captive insurance and methods of accounting).
- In re Pilgrim's Pride Corporation, et al., United States Bankruptcy Court for the Northern District of Texas, Fort Worth Division, Case No. 08-45664 (special tax counsel in bankruptcy proceeding).
- BCP Trading & Investments, LLC v. Commissioner of Internal Revenue Service, U.S. Tax Court Docket Nos. 10199-08, 10200-08, 10201-08 (whether certain losses related to foreign currency transactions are allowable for U.S. Federal income tax purposes).
- John Doe 1 and John Doe 2 v. KPMG, LLP, 93 A.F.T.R.2d (RIA) 1808 (N.D. Tex 2004); rev'd 2005 U.S. App. LEXIS 1263 (5 Cir. 2005): Successfully reversed District Court's determination that the three-year IRC § 6501 statute of limitations on assessment is subject to equitable tolling.
- Dresser Indus., Inc. v. United States, 73 F.Supp.2d 682 (N.D. Tex. 1999), aff'd 238 F.3d 603 (5 Circuit 2001): characterization of transaction as license or sale and, in particular, whether a carved-out market application for technology constitutes retention of a substantial right; whether interest income can be netted against interest expense in computing DISC combined taxable income; whether discount expense from the sale of export accounts receivable can be apportioned among all gross income on a ratable basis in computing DISC combined taxable income.
- United States v. Texas Instruments Inc., et al., U.S. Northern District Court of Texas, Docket No. 395CV0836-D: determination of interplay between Section 6103 and the IRS summons enforcement authority.

# Baker McKenzie.

- *Sundstrand Corp. v. Commissioner*, 17 F.3d 965 (7th Cir. 1994), aff'g. 98 T.C. 518 (1992): whether Section 1481 applies to government contracts arising out of grand jury and administrative disputes.
- *Sundstrand Corp. v. Commissioner*, 96 T.C. 226 (1991): allocation of income under Section 482 as a result of sales by Singapore subsidiary to U.S. parent; whether foreign taxes paid by Singapore subsidiary on allocated income were creditable under Section 901.