

**A Listing of Relevant Cases That Have Been Resolved When
Robert E. Dallman Was Either The Lead Or Sole Tax Attorney Involved**

<u>Client Name</u>	<u>IRS/State DOR Determination</u>	<u>Payment by client (Refund to Client) Upon Resolution</u>	<u>Savings</u>
A (1 st Audit)	\$2,426,849	\$197,276	\$2,229,573 ¹
B (1 st Audit)	\$981,443	\$000	\$981,443
A's Retirement Plan	\$254,900	\$000	\$254,900
A (2 nd Audit)	\$2,319,909	\$1,044,196	\$1,275,714 ²
B's Employee's Retirement Trust	\$33,000	\$000	\$33,000
A (3 rd Audit)	\$1,732,000	\$353,000	\$1,374,000 ³
C	\$29,926	\$4,395	\$25,531
D (1 st Audit)	\$385,988	\$2,832	\$383,156
D (2 nd Audit)	\$205,000	\$10,500	\$194,500
E	\$401,000	\$000	\$401,000
F (1 st Audit)	\$21,460,929	\$1,818,947	\$19,641,982
F (2 nd Audit)	\$633,000	\$59,958	\$573,042
F (3 rd Audit)	\$83,000	\$35,100	\$47,900 ⁴
F (4 th Audit)	\$240,372	\$96,148 ⁵	\$144,224
G (5 th Audit)	\$2,100,010	\$1,090,000	\$1,010,000 ⁶
H	\$81,523,000	\$000	\$81,523,000 ⁷
I	\$5,669	(\$146,214)	\$151,883
J	\$563,000	\$563,000	\$0
K	\$989,000	\$62,000	\$927,000

¹ \$574,876 of unclaimed deductions for future years were also agreed to by the Government.

² \$754,386 of unclaimed deductions for future years were also agreed to by the Government.

The client was in error on 38% of the assessment.

³ \$325,240 of unclaimed deductions for future years were also agreed to by the Government.

The client was in error on about \$80,000 of the assessment.

⁴ The Government also agreed to waive interest.

⁵ Interest was also waived by the Government and also agreed to concede another \$200,310 in potential income tax liability.

⁶ The client conceded about 90% of this as it was in error.

⁷ The Government also agreed to formally concede approximately \$41,200,000 in three subsequent years as a result of this settlement.

Client Name	IRS/State DOR Determination	Payment by client (Refund to Client) Upon Resolution	Savings
L	\$29,500	\$7,100	\$22,400 ⁸
M	\$2,356,439	\$286,000	\$2,070,439
N	\$125,000	\$3,157	\$121,843
O	\$93,276	(\$2,200)	\$95,476
P	\$357,900	\$4,298	\$353,602
Q	\$2,311,000	\$000	\$2,311,000
R	\$136,000	\$000	\$136,000
S	\$26,554,000	\$654,000	\$25,900,000
T	\$386,000	\$26,700	\$359,300
U	\$80,400	\$20,700	\$59,400
V	\$000	\$286,000	\$286,000
W	\$26,100,000	\$485,000	\$25,615,000
X	\$3,500,000	\$520,000	\$2,980,000
Y	\$40,500,000	\$362,000	\$39,638,000
Z	\$62,500,000	\$2,500,000	\$60,000,00
AA	\$9,976,000	⁹	⁹
AB	\$320,000,000	^{9,10}	¹⁰
AC	\$20,000,000	⁹	⁹
AD	\$860,000	\$0	\$860,000
AE	\$52,000,000	⁹	⁹
AF	900,000,000	\$0 ^{9,11}	⁹
AG	\$3,000,000	⁹	⁹

⁸ This is a significant tax case which represented a major victory in this area. There will also be a continuing annual benefit.

⁹ This case is pending.

¹⁰ Co-counsel on this matter.

¹¹ Short term co-counsel.