

Paul G. Topolka

SENIOR COUNSEL

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Practices

Tax Criminal Investigations

Tax Law

Tax Controversy

State & Local Taxation

Federal Taxation

Education

Valparaiso University School of
Law
(J.D.)

Western Michigan University
(BBA)

Admissions

State Bar: Illinois

United States Tax Court

Paul Topolka has been on both sides of tax controversies. For the majority of his career, he represented the IRS both administratively and in litigation before the United States Tax Court. In 2001, he switched sides, and he now represents individuals, partnerships and corporations before the IRS both administratively and, if necessary, in litigation before the Tax Court as the former District Counsel of the IRS for North-South Carolina. Our clients are glad he made the switch.

Clients should only pay the proper amount of taxes

Notwithstanding differing views, Paul believes that taxpayers who are examined by the IRS should only pay the proper amount of tax under the facts and circumstances of the case – not the most tax. In order to achieve this result, Paul works very closely with his clients in developing the facts of their cases and presenting them, as well as the correlative legal arguments, in a most favorable manner to the IRS. Favorable settlements are obtained through this process and the clients are saved the time and expense of costly litigation. It's mostly about selling your client's position to the IRS and convincing the IRS that your client's position is more correct.

Experience

Paul recently received a favorable opinion from the Tax Court involving a conservation easement case where the IRS was contending, among other things, that the grantee of the easement did not satisfy the contemporaneous written acknowledgement provisions of Section 170(f)(8) of the Internal Revenue Code with respect to the charitable donation. See *Averyt v. Commissioner*, T.C. Memo 2012-198.

He has also obtained favorable outcomes in various Estate & Gift tax cases involving valuation issues and expert witness reports; the trust fund recovery penalty area for responsible officers; IRS's offshore voluntary disclosure initiative (OVDI) involving the failure to file FBARs (Reports of Foreign Bank & Financial Accounts – TDF 90-22.1); and certain penalty cases under Sections 6707 and 6707A for failure to disclose reportable transactions under Section 6011.

Community & Professional

- Tax Section, North Carolina Bar Association
- Tax Council, North Carolina Bar Association
- Tax Section of the American Bar Association

Paul has lectured on a wide variety of subjects before the Tax Section of the North Carolina Bar Association, the North Carolina Association of CPAs and other professional groups. Recently, he has given lectures on “How to Handle an IRS Examination, Settle or Litigate, Where-When-Why” to various local and regional CPA firms in North and South Carolina.

He has also been part of the instructor cadre for Chief Counsel's Trial Attorney Program and Brief Writing Program.

Client Alert: 2010 Tax Act Provides Portability to Reduce the Estate Taxes Paid by Couples

The IRS is offering a new way for surviving spouses to reduce their estate tax bill if their spouse passed away after December 31, 2010.

Client Alert: The Taxation Treatment of Employer-Provided Cell Phones

The Internal Revenue Service has issued long-awaited guidance that clarifies the taxation treatment of employer-provided cell phones or other similar telecommunications equipment.

Client Alert: A Low Cost Option to Voluntarily Reclassify Workers

In September, The IRS announced the Voluntary Classification Settlement Program (VCSP), a voluntary initiative allowing taxpayers the opportunity to change the prospective classification of their workers at a low cost. Taxpayers seeking to apply to the VCSP for the fourth quarter of 2011 must act quickly to meet the initial deadlines set by the IRS.



Insights

01.26.2021 | Article

The Reach of an IRS Levy on Beneficiaries of Corporate Trustees

08.04.2020

Letters and Notices from the IRS are Coming – What You Need to Know

04.24.2020

If You Haven't Filed Your Prior Tax Returns; This Might Be the Best Time To Do So!