



MARTIN, BROWN, SULLIVAN,
ROADMAN & HARTNETT, LTD.

ATTORNEYS AT LAW



DENIS J. CONLON *of Counsel*

Extensive Experience in:

- IRS Administrative Practice
- Tax Court Litigation
- District Court Tax Litigation
- Federal Tax Fraud (Civil and Criminal)
- Problems of Value
(I.R.C. § 482, Contributions, Estate and Gift)

Practice Description

Provides advice and representation in matters requiring a detailed knowledge of Internal Revenue Service ruling, examination, appeals, litigation and other IRS procedural matters in the most difficult cases. This includes the IRS Industry Specialization Program, primarily Exempt Organizations, Insurance and Tax Shelters.

Notable Cases and Results

Burr Oaks Corp. v. Commissioner, 43 T.C. 635 (1965), sale versus I.R.C. § 351, and debt versus equity issues. (Tried Tax Court case for IRS.)

Swiss Colony, Inc. v. Commissioner, 52 T.C. 25 (1969), I.R.C. §§ 382 and 269 regarding use of loss of subsidiary. (Tried Tax Court case for IRS.)

Marc's Big Boy - Prospect, Inc. v. Commissioner, 52 T.C. 1073 (1969). I.R.C. § 482 applied to consolidate taxable income of corporate group. (Tried Tax Court case for IRS.)

Ross Glove Co. v. Commissioner, 60 T.C. 569 (1973), I.R.C. § 482 applied to glove manufacturing in international setting. (Tried Tax Court case for IRS.)

Otto Kerner, Jr. v. Commissioner, TC Memo 1976-12 (1976), value of historical papers determined for charitable contribution. (Tried Tax Court case for IRS.)

Kansas City Southern Railway Co. v. Commissioner, 76 T.C. 1067 (1981). Investment tax credit on railway cars, amortization of grading and relay rail determined. (Tried Tax Court case for IRS.)

Bankers Life and Casualty Company v. United States, 142 F.3d 973 (CA-7, 1998), affirming District Court decision, 97-2 U.S.T.C. 50,722, cert. denied, 119 S. Ct. 403. Validity of regulations for phase three tax determined. (Provided technical assistance for taxpayer.)

US Freightways Corp. v. Commissioner, 113 T.C. 329 (1999), reversed and remanded, 270 F.3d 1137 (CA-7 2001). One-year rule on capital expenditure versus ordinary business expense. Court of Appeals reversing Tax Court in favor of taxpayer. (Provided technical assistance for taxpayer.)

G5 Investment Partnership v. Commission, 128 T.C. 186 (2007)
Statute of Limitations regarding §§ 6229 & 6501.



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Bar Admissions

Illinois Bar

Wisconsin Bar

General Bar, Northern District of Illinois, Eastern and Western Districts of Wisconsin

United States Tax Court

United States Court of Claims

United States Court of Appeals for the Seventh Circuit

Year of Birth

1935

Law School

Loyola University of Chicago, J.D. (1961)

DePaul University College of Law, LL.M (Taxation) (1985)

Law School Honors/Involvement

Phi Alpha Delta

Undergraduate School

Loyola University of Chicago (BSC-1958)

Employment History

- Attorney, Office of the Chief Counsel, Internal Revenue Service
- Staff Assistant to Regional Counsel, Office of Chief Counsel, Internal Revenue Service
- Assistant Regional Counsel, Tax Litigation, Office of Counsel, Internal Revenue Service
- District Counsel - Chicago, Office of Chief Counsel, Internal Revenue Service
- Regional Counsel - Midwest Region, Office of Chief Counsel, Internal Revenue Service
- Director IRS Controversy - Great Lakes Region, Ernst & Young, LLP

Bar/Professional Association Involvement

Chicago Bar Association

Wisconsin Bar Association

American Bar Association - Tax Section

Adjunct Professor - Chicago Kent College of Law

Taught IRS Practice and Tax Fraud from 1988 to 2002

Served as an instructor in the Chief Counsel's Advance Advocacy School in Williamsburg, Virginia and as lead instructor in Chief Counsel's Trial Attorney training program in Washington, DC

Served as an instructor for Ernst & Young, LLP in IRS Practice, Insurance Taxation and Exempt Organizations.

Served as Co-Chair of IRS Large- and Mid-Sized Business, Subcommittee of Tax Section of ABA in 2004.



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Community Involvement

Chairman of Chief Counsel's Business Review Council
Board Member - Chief Counsel's Information Management Policy Board
Board Member - IIT Kent Federal Tax Institute
Board Member - IIT Kent Not-for-Profit Conference
Member - Union League Club of Chicago

Published Legal Writing

Co-author of "Tax Court from the IRS Perspective," a chapter in Federal Civil Tax Practice, published by the Illinois Institute of Continuing Legal Education

Legal Lectures

Presented on numerous legal subjects for Chicago Bar Association, Federal Bar Association, Ernst & Young, LLP and American Bar Association - Tax Section.

Subjects include:

Use of Expert Witnesses in tax cases.
Alternative Dispute Procedures in tax cases.
IRS reorganization of 1998.
Use of statistical sampling in tax cases.
Use of substance over form by taxpayers.
I.R.C. § 482 cases in Tax Court.

Awards

Presidential Rank Award, Meritorious Executive - 1991
Secretary of Treasury Award - 1986
IRS Commissioner's Award - 1992
General Counsel's Award - Treasury - 1992

Contact Mr. Conlon

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