

John P. Tyler

Counsel | Atlanta

John P. Tyler is Counsel in the Tax Practice of Smith, Gambrell & Russell, LLP.

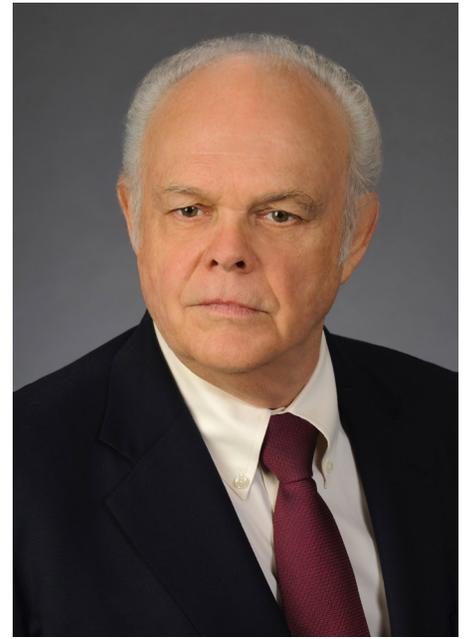
Mr. Tyler is an attorney as well as a Certified Public Accountant who focuses in the areas of tax planning and controversy. As part of his practice, Mr. Tyler has developed an expertise working with energy and other federal income tax credits.

Mr. Tyler graduated from Bucknell University in Lewisburg, Pennsylvania in 1968 with a B.A. in Economics and subsequently served as an officer in the U.S. Navy. He received the Juris Doctor from Emory University School of Law in 1973, where he earned the American Jurisprudence awards in Corporate Taxation, Taxation of Corporate Reorganizations, and Trial Practice.

After graduating from Emory, Mr. Tyler joined the accounting firm of Arthur Andersen & Co. where he practiced tax planning. In 1976, he joined the Carter-Mondale Presidential Campaign where he served as Assistant Controller for the National Campaign. In 1977, he joined the staff of the Regional and District Counsel of the Internal Revenue Service where he represented the IRS in U.S. Tax Court, as well as in handling criminal tax and collection matters. In 1979, Mr. Tyler joined an Atlanta law firm where he later became a partner, practicing primarily in the issues of tax controversies, real estate, corporation, partnership and personal tax planning. Mr. Tyler has successfully litigated in the U.S. Tax Court, several District Courts and Federal Courts of Appeal.

Mr. Tyler is a member of the American Bar Association (section on taxation) and the American Institute of Certified Public Accountants. He has also presented continuing legal education on several topics including: Accounting for Uncertainty in Income Taxes, Basics of IRS Collections, and Update on IRS Appeals Procedures-2015. Mr. Tyler has an AV Preeminent rating by Martindale-Hubbell.

He has worked with several animal rights not for profits including Friends of Duncan which he cofounded and lobbied successfully to make animal cruelty a felony in Georgia and Georgia Pet Foundation which is increasing funding for Spay and Neuter.



Contact Information

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Areas of Practice

Tax Law

Corporate Law

Entertainment, Arts & Sports
Practice

Bar Admissions

Georgia

Mr. Tyler is the author of Alpha & Omega: The Commandments of Jesus.

Representative Experience:

- *Estate of David Lovins, Sr., v. Commissioner*, (U.S. T.C. 2016). Mr. Tyler and Mr. Rollins, successfully resolved a substantial docketed estate valuation case. The decedent and his wife died simultaneously, leaving dozens of apartment complexes and single-family residences to his heir. IRS adjustments to the valuations reported by the estate resulted in a demand for \$9.4 million from the estate. Mr. Tyler and Mr. Rollins successfully negotiated a settlement with the IRS of approximately \$300,000 in taxes and interest.
- *New Phoenix Sunrise Corp. v. Commissioner*, 408 Fed. Appx. 908 (6th Cir. 2010)
- *American Boat Company, LLC v. U.S.*, 583 F.3d 471 (7th Cir. 2009). Mr. Rollins and Mr. Tyler successfully defended a taxpayer in District Court in a highly publicized Son of BOSS tax shelter case. American Boat is the leading case for a taxpayer's use of a reasonable cause defense in a tax shelter. The case has been cited numerous times by both courts and scholarly articles. The case was appealed by the United States and Mr. Rollins and Mr. Tyler were again successful in the 7th Circuit Court of Appeals.
- *Atlantic American Corp. & Subsidiaries v. Commissioner*, (U.S. T.C. 1995). Mr. Tyler successfully defended the first docketed case before the Tax Court under Internal Revenue Code § 845 (reinsurance). The case was resolved in the taxpayer's favor with a finding of no deficiencies.
- *Penrod v. Commissioner*, 88 T.C. 1415 (1987). Mr. Tyler successfully defended a tax free reorganization in which taxpayers exchanged sixteen McDonald's franchises for McDonald's stock. The case remains the leading case for continuity of interest in a tax-free reorganization.
- *Frank Genzer, Et. Al. v. Commissioner*. Mr. Tyler successfully defended a real estate case in which the IRS asserted deficiency in excess of \$9,000,000,000 and we settled for a refund in excess of \$50,000.