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### Practice Areas

- Tax Controversy

### Education

- LLM, Taxation, Emory University 1990
- J.D., University of Georgia, 1985
- B.A. University of Georgia 1982

### Bar & Court Admissions

- Supreme Court of the U.S.
- U.S. Court of Appeals, Eleventh Circuit
- U.S. Tax Court
- Georgia

### Memberships

- State Bar of Georgia
- Atlanta Bar Association
- Atlanta Bar Association Tax Section, Past Chair
- American Bar Association
- Treasurer, State Bar of Georgia Tax Section

### Vivian D. Hoard

Vivian Hoard limits her practice to civil and criminal tax controversy and tax litigation. Her clients include small businesses and their owners, publicly traded companies, professional athletes, and entertainers. Ms. Hoard consults with accounting firms during audits to help them and their client's understand their procedural options for resolving the dispute. Ms. Hoard has successfully settled civil tax controversies involving many varied tax issues including tax shelter/sham transactions, Section 29 energy credits, deductibility of illegal payments under section 162, the civil fraud penalty, hobby loss issues, worker classification, trust fund liability, innocent spouse claims, passive loss issues, and much more. Ms. Hoard has also successfully represented taxpayers targeted for criminal prosecution by convincing justice department attorneys the case should be treated as a civil matter rather than a criminal matter. Ms. Hoard also regularly appears on behalf of her clients in the United States Tax Court, District Court, and IRS Appeals. While most Tax Court cases are resolved by settlement with the IRS office of Appeals, other cases must be tried before the United States Tax Court. Some of Ms. Hoard's reported cases include:

*Peaden v. Commissioner*, 113 TC 116 (1999). The Tax Court held that a "terminal rental adjustment" be ignored in determining whether a "qualified motor vehicle operating agreement" is a lease which allowed the taxpayer to deduct the lease payments rather than capitalizing and depreciating those payments.

*Swanson v. Commissioner*, T.C. Memo 2009-31. The Tax Court held that the taxpayer relied on his accountant when he invested in a tax shelter and therefore penalties were inappropriate.

*Estate of Edward Brockenbrough v. Commissioner*, T.C. Memo 1998-454. The Tax Court held that the Petitioner, a Delta pilot, had a profit motive for engaging in his horse farming activities and therefore could deduct the losses associated with that activity.

### Representative cases settled before the necessity of a trial include:

- Won \$11 million excise tax case for a large corporate client.
- Obtained \$8 million dollar penalty abatement for Fortune 500 client.
- Resolved numerous Section 29 energy tax credit cases which the IRS alleged were sham transactions. All of the credits were allowed.
- Worked with estate planning counsel to successfully resolve gift and estate tax audits.

Ms. Hoard is a frequent speaker on tax controversy matters.

### Publications and Articles

- "Corporate Tax Shelters: Is Every Generation Doomed to Repeat History?" *Journal of Tax Practice & Procedure*, Vol. 2, No. 3 June-July 2000.
- "Employment Tax Audits; both IRS criminal and Civil Divisions Raise the Stakes," *Journal of Taxation*, Vol. 96, No. 6 June 2002
- "Offshore Scheme Participants Can Get Onboard IRS Program," *70 Practical Tax Strategies* 159 (March 2003).