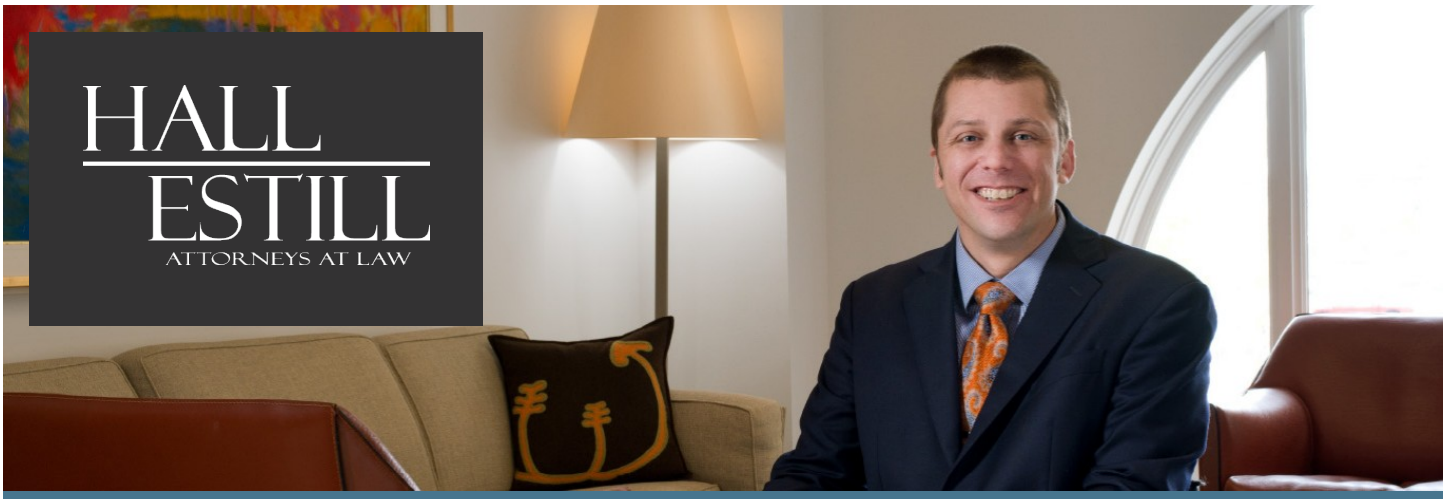

David T. Potts

Shareholder

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David concentrates his practice on assisting clients with federal, state and local tax controversy matters at all stages before the Internal Revenue Service, State taxing authorities, and County Assessors, including appeals to state and federal courts.

David's tax controversy practice is wide-ranging, reflecting significant experience with resolving IRS issues, including:

- Audits
- Collection cases
- Installment agreements
- Offers in compromise
- Penalty abatement
- Requests for collection due process hearings
- Trust Fund Recovery Penalty investigations and litigation
- Willful and non-willful voluntary disclosures of foreign financial assets
- Civil-penalty defenses under the Affordable Care Act (including §4980H employer-shared-responsibility assessments)
- Private letter ruling requests
- Innocent spouse claims
- Captive-insurance examinations
- Employee Retention Credit (ERC) claims and litigation
- § 1031exchanges
- IRS criminal investigations

- Tax lien discharge and subordination
- Claims for refund

David has guided numerous clients on state and local taxation (SALT) in numerous states, including sales and use taxes, withholding taxes, mixed beverage taxes, gross production taxes, multi-state taxation, and penalty/interest abatement.

David also assists and advises clients on challenging real and personal property valuations in administrative and judicial proceedings, including challenges to assessments, inappropriate valuations, and in pursuit of exemptions.

Although he has advised clients on a broad range of tax issues over the course of his career, David has experience advising companies on tax issues related to the operation of medical marijuana businesses in Oklahoma, development and operation of data centers, as well as the development of sustainable and renewable energy projects throughout the state.

Practices

Tax

- Tax Controversies

Cannabis Law

Data Centers

Education

- University of Tulsa College of Law (J.D., 2005)
- Trinity University (B.A. in Psychology, 2001)

Admissions

- Oklahoma
- U.S. District Court for the Northern District of Oklahoma
- U.S. Tax Court

Experience

- 2017-Present Hall Estill
- 2005-2017 James, Potts & Wulfers, Inc.

Community & Professional Involvement

- Member, Board of Directors, The Center For Individuals With Physical Challenges
- Former Member, Board of Directors, Tulsa Press Club
- Member, Oklahoma Association of Tax Representatives

- Member, Tulsa County Bar Association
- Member, Oklahoma Bar Association
- Member, Tulsa Tax Club (President 2021-2022)

Articles & Presentations

- Panelist, Oklahoma Society of CPAs, McGirt v. Oklahoma Roundtable (February 19, 2021)