



Richard Blumenthal | Director of Federal Tax Controversy & Compliance

Buffalo - Northtowns
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Richard Blumenthal has extensive experience in international and domestic taxes, having spent a 35+ year career with the IRS. His background includes Large Business & International (LB&I), Cross Border Activities, Small Business Self Employment, and the IRS Abusive Transactions divisions. Richard has extensive experience in resolving domestic and foreign corporate, partnership, individual tax and international information penalty cases at the territory manager, team manager and field levels.

Richard was responsible for developing the IRS's international foreign owned business compliance strategy, which included implementation of international inbound campaigns, field technical support, LB&I Inbound training and compliance with the 2017 Tax Reform Job Act (TCJA). Richard developed various IRS enforcement campaigns to identify inbound compliance issues on forms 1120F, 1120, 1040NR and partnership Form 1065. The campaigns included 1120F Non-Filer & Protective return, 1120F Delinquent Return, Debt Equity and Financial Entities involved in Lending Activities. Richard led the classification, audit guides and administrative procedures for these campaigns, which included procedures for delinquent Form 1120-F and for waiver requests on disallowance of expenses on delinquent F 1120-F.

Richard's TCJA compliance included development of forms and instructions for the base erosion, sale of partnership interest by foreign partners, and business interest expense limitation. The form development included the inbound foreign partner sections of the new Form 1065 K-2, K-3 Partner's share of Income, Deductions, Credits. Richard also modified the Form 1099S and 1099 Dividend to increase the identification of foreign investors selling U.S. real property subject to FIRPTA.

Richard's experience includes the resolution of multiple outbound and inbound transfer pricing issues, Subpart F, debt equity and high wealth individual cases. He led the LB&I field examination team in a precedent-setting Tax Court case involving § 956 income on a controlled foreign

CAPABILITIES

Tax Controversy

- Audit Representation
- International Tax Controversy
- Residency & Domicile
- Tax Collection Defense
- Tax Litigation
- White Collar Criminal Tax Defense

Tax Planning

corporation 's guarantee of a US shareholder loan.

Richard has extensive experience with the LB&I examination process and Appeals functions. He has represented clients in LB&I and penalty examinations. Richard uses his knowledge of LB&I audit plan, IDR process and resolution methods to resolve the examinations in the most efficient manner.

EDUCATION

- Florida State University, B.A.
- Florida State CPA

HONORS & AWARDS

- Three (3) Internal Revenue Service Commissioner Awards
- 4 Assistant Commissioner (Examination) Awards
- Numerous other I.R.S. Awards and Commendations