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## Tax Whistleblower Acknowledged in Dillion Case

In what is seen as a landmark decision by the US Tax Court, a whistleblower has won the right to be heard for tax information disclosed to the IRS. William Prentice Cooper, a lawyer and boyfriend of Ann Peipers, the widow of a grandchild of Dorothy Dillon Eweson gave information about tax evasion to the IRS on one of the biggest and most famous American fortunes, the one owned by famed Wall Street financier, Clarence Dillon (1882 – 1979). Dorothy Dillon Eweson was one of two of Clarence Dillon's children who died at age 92. Her estate was worth an estimated \$300 million when she died.

Ann Peipers claimed that other members of the Eweson family cheated her minor child of what was rightfully his as an Eweson great grandson. This information was relayed to Cooper who subsequently made a report with the IRS. According to Cooper's report, the Eweson family left out of Dorothy Eweson's Grant of Probate a trust established in 1918 by Clarence Dillon himself, thus also not paying \$100 million in estate taxes and another large generation-skipping tax. In 2008, this information was disclosed to the IRS along with Form 211, 'award for original information' requesting an informant's reward. But the IRS's Whistleblower Office sent form letters to Cooper stating statutory language and ruled that this information was without merit thus denied payment.

Cooper subsequently filed 2 lawsuits in the Tax Court to seek judicial review of the IRS decision and orders to compel the IRS to 'undertake a complete re-evaluation of the facts in this matter, begin an investigation of this matter, open a case file and take whatever steps may be necessary to determine' the validity of his information'. The IRS responded by asking the court to strike out Cooper's lawsuit. The IRS contended that the Tax Court has no jurisdiction to hear the suit because the IRS had not collected any money. In its submission to the Tax Court, the IRS declared that they had diligently investigated the information provided by Cooper and decided not to proceed with any action against the Eweson estate.

In her 12-page decision on July 8, Tax Court judge Diane L. Kroupa ruled that the Tax Court does have the jurisdiction to hear such a case based on the 2006 law that set up the Whistleblower Office. The judge gave the IRS and Cooper until October 12 to either settle the case or file a joint report detailing the status.

Darrin T. Mish is a veteran, nationally recognized tax attorney who has focused on providing IRS help to taxpayers for over a decade. He regularly travels the country training other attorneys, CPAs and enrolled agents on how to handle their toughest cases with the IRS. He is highly ranked among the top attorneys in the country, with an AV rating from Martindale-Hubbell and a perfect 10 on Avvo.com. Martindale-Hubbell has also honored him with a listing in their Bar Register of Preeminent Lawyers. He is a member of the American Society of IRS Problem Solvers and the Tax Freedom Institute. With clients on every continent but Antarctica, he has what it takes to solve your IRS problems no matter where you live in the world. If you would like more information about his practice and how he can help you, please call his office at (813) 229-7100 or toll free at 1-888-GET-MISH.