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A U.S. District Court determined that the IRS did not follow applicable published guidance and therefore was not substantially justified in its position in pursuing claims for personal liability against the beneficiaries and fiduciaries for an estate tax deficiency. The court determined in part that there was no outstanding tax liability at the time of the distribution of estate proceeds to the beneficiaries and the IRS wrongfully rejected a special lien furnished by the trustees resulting in the discharge of their liability as a matter of law, so

there could be no transferee liability as to the beneficiaries or fiduciaries. As a result, the court awarded attorney's fees and related costs to defendants.

[View United States v. Johnson, 2018 WL 327245 \(D. Utah. Jan. 8, 2018\)](#)

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Upcoming Events

- **Regulatory Update Webinar: Fiduciary Issues in 2018** | Featuring Brad Campbell | Tuesday, March 6, 12pm Eastern | [Register Here](#)
- **Strategies for Success: Decoding Tax Reform** | Featuring Jeri Turley, Eric Hieber & Vernon Holleman | Tuesday, March 13, 11am Eastern | [Register Here](#)
- **Strategies for Success: Decoding Tax Reform** | Featuring Kristin Bulat | Tuesday, March 20, 11am Eastern | [Register Here](#)
- **2018 AALU Annual Meeting** | April 29-May 1 | Washington, DC | [Register Here](#)



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