

W. Mark Scott

Managing Partner of DAC Resources, providing private business use computations for tax-exempt borrowers. An experienced representative for U.S. taxpayers, specializing in the representation of State and local governmental organizations in Federal tax disputes.

Biography

Former tax partner with Vinson & Elkins, LLP, Washington, DC, with eighteen years of public service, including posts as Director of Tax Exempt Bonds, IRS, Office of Tax Exempt and Government Entities, special litigation assistant, special assistant U.S. attorney, and senior tax attorney with IRS Office of District Counsel, and tax law specialist with IRS Office of Chief Counsel (bond branch and financial institutions and products), Washington DC.



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Chair of the subcommittee on municipal bond tax enforcement, American Bar Association; chair of the State Bar of Texas, Tax Exempt Finance Committee, Board Certified in Tax Law by the Texas Board of Legal Specialization, CPA, founding member of the IRS Tax Exempt Bond Focus Group, and former District Counsel Bond Liaison. Member of the DC Bar, Texas Bar, American Bar Association, U.S. Court of Federal Claims Bar Association and the National Association of Bond Lawyers. Admitted to practice in the U.S. Supreme Court, U.S. Tax Court, U.S. Court of Federal Claims, U.S. Court of Appeals (Federal Circuit), and U.S. District Court. Lead instructor for IRS agents on multiple topics including private use and reissuance. Recipient of the IRS TEGE Commissioner's Award.

Sample of Reported Cases, Reported Speeches, and Articles

- *Kenneth R. Dunwoody v. Commissioner*, T.C. Memo. 1992-721
- *Vena Marilyn Wofford v. Commissioner*, T.C. Memo. 1997-62
- *Eric Jennings v. Commissioner*, T.C. Memo. 1997-433
- *Sudhir Srivastava, et ux. v. Commissioner*, T.C. Memo. 1998-362
- "IRS's Mark Scott Addresses 'Proliferation of Abusive Transactions,'" *Tax Journal for Tax-Exempt Bonds*, Vol. 8, No. 5, September-October 2004
- "The Eternal Triangle: The IRS, The Issuers and The Bondholders," *Municipal Finance Journal*, Vol. 22, No. 4, Winter 2001
- "The ABCs of the Three R's: Rebate Refund Requests," *Texas Tax Lawyer*, May 2007
- "Demystifying the IRS Position on Solid Waste Disposal Facilities," *Tax Notes Today* 11-21, January 18, 2006
- "Decreasing the Time and Expense of an IRS Bond Audit," *NCHFFA Info Series*, 2007-5