

## Longman & Van Grack Wins Appellate Tax Decision Against Maryland Comptroller

Longman & Van Grack attorneys, Adam Van Grack, Robb Longman, and Theodore Kiviat obtained nearly a half a million dollar refund from the Maryland Comptroller.

ROCKVILLE, MARYLAND, USA, February 8, 2018 /EINPresswire.com/ -- Longman & Van Grack is proud to announce that yesterday the <u>appellate</u> and tax attorney team of Adam Van Grack, Robb Longman, and Theodore Kiviat successfully obtained a decision for their clients which would entitle the clients to a refund from the <u>Maryland Comptroller</u> of nearly half a million dollars. The Maryland Court of Special Appeals handed down the reported decision by Judge Kenney in favor of the firm's client in Comptroller of the Treasury v. Wais Jalali, et al., No. 1671, Sept. Term, 2016. Specifically, the Court agreed with Longman & Van Grack's Attorneys in affirming the firm's victory in the Maryland Tax Court and Circuit Court for Anne Arundel County, ruling that the Maryland Comptroller wrongly withheld a refund due to the firm's clients, Mr. and Mrs. Jalali.

First, the Court of Special Appeals agreed with Longman & Van Grack's argument that the underlying court properly determined that certain loans made to Mr. Jalali's business were indeed "bona fide loans rather than capital contributions." The Court of Special Appeals specifically agreed with Longman & Van Grack's argument that "the Tax Court applied correct legal principles, evaluated the applicable factors in light of the circumstances, made findings of fact and drew inferences from those facts, and reached a conclusion that 'a reasoning mind reasonably could have reached." Because the loans were determinate to be "bona fide loans," the non-repayment of the loans could be deducted from Mr. and Mrs. Jalali's income. Thus, the Maryland Comptroller must refund Mr. and Mrs. Jalali the amount of the loss claimed on their tax returns with interest.

Second, the Court of Special Appeals agreed with Longman & Van Grack's argument that the Maryland Comptroller could not use a newly-argued tax code position to try and keep Mr. and Mrs. Jalali from receiving their claimed refund. Longman & Van Grack specifically argued that the Comptroller could not claim retention of the money based on a Tax Code section that was never argued in its Notice of Final Determination or before the Tax Court. The Court of Special Appeals agreed with Longman & Van Grack, stating that: "We are not persuaded under the circumstances to remand to the Tax Court for it to consider an issue that was never presented to it. To do so now, as we explain below, would be unfairly prejudicial to the Jalalis and would, in no way, 'promote orderly judicial administration.'"

Each of Longman & Van Grack's appellate and <u>tax attorneys</u> works closely with other lawyers in the civil litigation group as well as with lawyers in all the Longman & Van Grack's business, litigation, real estate, and probate practice groups. Our firm's Maryland tax and appeals lawyers ensure that each matter has the most details legal analysis available.

If you would like to discuss our assistance with a Maryland tax matter or Maryland appeal, call Longman & Van Grack's Maryland appellate attorneys today at (301) 291-5027 or visit our website at <u>www.lvglawfirm.com</u> to schedule a consultation in our Bethesda, Maryland Appeals Office or Rockville, Maryland Appeals Office.

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