



MARTIN, BROWN, SULLIVAN,  
ROADMAN & HARTNETT, LTD.

ATTORNEYS AT LAW



STEVEN S. BROWN

**Extensive Experience in:**

- U.S. Tax Court Litigation
- Refund Litigation
- IRS Administrative Practice
- U.S. Court of Appeals

**Practice Description**

Concentration in IRS Administrative Practice and U.S. Tax Court Litigation.

**Notable Cases and Results**

Estate of Robert H. Lurie v. Commissioner, T.C.M. 2014-19. Lost and appealed to Seventh Circuit.

Investment Research Associates, Ltd. v. Commissioner, T.C.M. 1999-407. Lost and appealed to Fifth and Eleventh Circuits and to U.S. Supreme Court, which reversed.

Universal Manufacturing Company v. Commissioner, T.C.M. 1994-367. Won.

**Bar Admissions**

Illinois Bar

California Bar

Missouri Bar

United States Tax Court

General Bar and the Trial Bar of the Northern District of Illinois

United States Court of Appeals for the Fifth, Seventh and Eleventh Circuits

United States Court of Federal Claims

United States Supreme Court

**Year of Birth**

1948

**Law School**

J.D., University of Missouri Law School

Law School Honors/Involvement

Undergraduate School

University of Missouri, B.S. in Business Administration

**Employment History**

Office of Regional Counsel, Internal Revenue Service

Office of District Counsel, Internal Revenue Service

Silets and Martin, Ltd.



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**Bar/Professional Association Involvement**

Illinois State Bar Association

Chicago Bar Association

— Section of Federal Taxation

American Bar Association

— Federal Taxation Section

— Court Procedure Committee

State Bar of California

— Tax Section

**Community Involvement**

Adjunct Professor, Federal Civil Tax Procedure, LL.M. Program in Tax Law,  
The John Marshall Law School

**Published Legal Writing**

“The Fallout After Ballard,” Journal of Tax and Procedure, 2005

**Legal Lectures**

“An Overview of IRS Examinations, Administrative Appeals and Tax Court Litigation,” Chicago Bar Association, 2000

“Representation of Promoters and Preparers in Tax Shelter Investigations,”  
ABA Tax Section, 2003

“Privilege and Work Product in the Context of Tax Litigation, Lessons from the Trenches,” ABA Tax Section - CLE, 2004

“What Remains of the Attorney-Client and Accountant-Client Privilege in Tax Planning?” Arizona Bar Convention, 2004

“IRS Practice & Procedures,” 2005 Tax Conference, Illinois CPA Foundation

**Contact Mr. Brown**

[brown@mbsrhlaw.com](mailto:brown@mbsrhlaw.com)