

Attorney Fees: The *Amici* Believe the Taxpayer Is Correct

To the Editor:

I have read with interest the outpouring of responses to Prof. Gregg Polsky's argument in the September 6 *Tax Notes* ("Contingent Fees: Why the Partnership Theory Doesn't Work," p. 1089) that partnership tax doctrine does not help the taxpayer in *Banaitis*. Many people, including me, have disagreed. I noticed today that of the substantial pile of amicus briefs filed with the Supreme Court in *Banks/Banaitis*, the only *amicus* brief in support of the commissioner was filed by Gregg Polsky and one of his colleagues (Brant Hellwig).

Very truly yours,

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