



JAMES KUTTEN

Education: LL.M. in Taxation, Washington University School of Law 1985; J.D., Saint Louis University School of Law 1981; Editor, Saint Louis University Law Journal; B.S. Tulane University (Economics)

Accomplishments: James Kutten has an active practice as a tax controversy attorney in St. Louis, MO., helping people solve their federal and state tax problems. Mr. Kutten routinely represent clients before the Internal Revenue Service (audit, collection, criminal investigation division, IRS Appeals Office, and IRS Office of Chief Counsel), United States Department of Justice, and United States Tax Court. He previously served in the Office of Chief Counsel Internal Revenue Service as a Senior Attorney for over 30 years' as a tax attorney. Mr. Kutten regularly provided legal advice to Internal Revenue Service employees, including IRS Revenue Agents (IRS income tax auditor), Revenue Officers (IRS collection agent), Special Agents (IRS criminal investigator), Appeals Officers (IRS income tax audit settlement negotiator), and Appeals Settlement Officers (IRS collection negotiator). He routinely represented the Commissioner of Internal Revenue Service before the United States Tax Court, including civil fraud penalties, indirect method of proof income analysis, federal estate tax issues, and tax shelters. Recipient of several awards issued by the Office of Chief Counsel Internal Revenue Service for dedicated service and superior legal advice. Mr. Kutten is an adjunct professor at Washington University School of Law LL.M. program (graduate tax law advanced degree) teaching Federal Tax Procedure.

Affiliations: Missouri Bar (1981); United States Tax Court; United States District Court - Eastern District of Missouri.