

# United States Tax Court Opinion: Davis v. Commissioner, T.C. Memo 2015-88

05.20.15

Shareholder Marcus Brooks served as lead counsel in *Davis v. Commissioner, T.C. Memo 2015-88*. The case involved a charitable deduction for a bargain sale to a public charity. The IRS challenged the deduction on several legal grounds and on valuation. The court found for the taxpayer on all legal issues, found the taxpayer's valuation expert more persuasive than the IRS assessment, and largely followed the taxpayer's appraisal. ([Read opinion here](#))