



Nathaniel S. Pollock
Partner

Nate is a tax lawyer who focuses his practice on federal tax controversy, including tax litigation. Nate founded SouthBank Legal's tax controversy practice. He represents clients in high-dollar disputes with the IRS and advises clients on tax law issues.

After a recent U.S. Tax Court post-trial argument in a multi-million-dollar case, the judge commended Nate for "truly spectacular advocacy." Nate regularly briefs complex tax issues in the U.S. Tax Court. Nate has also obtained highly favorable outcomes in federal tax refund litigation. Nate is also a fellow of the American College of Tax Counsel.

Before joining SouthBank Legal, Nate was one of two senior level attorneys at the U.S. Department of Justice in the Tax Division's Appellate Section, where he was tasked with handling the government's most significant and challenging tax appeals. Nate won multiple awards from the Department of Justice for his outstanding work and exceptional results. Nate has litigated tax cases involving a range of issues, including: serious constitutional challenges to tax laws, Administrative Procedure Act challenges to Treasury Regulations, federal law treatment of the cannabis industry (Section 280E of the Code and cost of goods sold), international tax issues (interpretation of tax treaties, the mandatory repatriation act, transfer of intellectual property to a related foreign entity, etc.), challenges to denials of tax exempt status, the alternative fuel mixture credit, and much more. Having filed many dozens of briefs in the federal courts of appeals (as well as at least a dozen in the U.S. Supreme Court) and represented the government at oral argument more than twenty-five times, Nate has a knack for getting to the heart of any legal issue and crisply communicating winning arguments.

"Nathaniel is an outstanding tax controversy lawyer. [He] mixes strong technical skills and creativity. He is a savvy communicator"

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Representative Experience

Represents taxpayer in conservation easement litigation with tens of millions of dollars at issue.

Obtained favorable settlement for Pennsylvania small business in ERC refund litigation.

Represents receiver in California receivership proceeding involving multi-million dollar asserted tax liability.

Represents large cannabis business in Tax Court multi-million-dollar litigation involving costs of goods sold and section 280E application.

Nate has represented the government in dozens of cases in the circuit courts of appeals and won well over 90% of those litigated to judgment.