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## **EQUAL TAX TREATMENT**

On October 4, 2010, the National Law Journal published an opinion piece written by Brian Kabateck and Karen Liao that argued that the IRS should treat the litigation costs of contingent fee lawyers the same as they would any business expense, and allow those lawyers to deduct them as such.

"The real issue here is tax fairness and equal treatment to all businesses," according to Kabateck and Liao. "Law firms, like any other business, should be able to deduct their business expenses — at the time that they are made."