

## Pezanosky in Bloomberg Law: IRS Climbing a Steep Hill in Bankruptcy Trustee Clawback Dispute

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December 6, 2024 Stephen Pezanosky

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**PRACTICES** Bankruptcy Litigation, U.S. Supreme Court

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Haynes Boone Partner [Steve Pezanosky](#) was quoted in a *Bloomberg Law* article after U.S. Supreme Court justices questioned the government's position in *United States v. Miller* involving payments that transportation company All Resort Group Inc. made to cover two directors' personal tax debts three years before it filed for bankruptcy.

If an insolvent company paid its owner's personal loan obligations to a bank rather than a director's personal tax debts to the IRS, it would clearly be a fraudulent transfer, Pezanosky told *Bloomberg Law*.

If the IRS prevails, "it's going to get different treatment than a nongovernment creditor would get in a situation like this," Pezanosky said.

To read the full article from *Bloomberg Law*, click [here](#).