



Mark W. Sullivan, EA

(314) 223-3488

info@marksullivanconsulting.com

Mark opened Sullivan Consulting in 1998 after serving as a Revenue Officer with the Internal Revenue Service. He has an unlimited Enrolled Agent license and represents client nationwide before the U.S Treasury Department. Mark moved his practice from St. Louis to Phoenix in 2020 and continues to specialize in tax controversy representation, civil and criminal tax accounting, and expert witnessing.

Since his service at the IRS, Mark has vigorously advocated for taxpayers and obtain successful results for clients, including:

- Obtained on appeal a determination for a retired Rhode Island state judge that the client was not a responsible officer for the IRC Sec. 6672 trust fund recovery penalty.
- Obtained on appeal approval of an innocent spouse determination for U.S. Army soldier for tax periods he was deployed to Iraq.
- Obtained on appeal a determination for the former team manager of a minor league professional hockey team that the client was not a responsible officer for the IRC Sec. 6672 trust fund recovery penalty.
- Secured in coordination with IRS District Counsel the first withdrawal of a Notice of Federal Tax Lien removing the lien from a client's credit report and prior to the IRS introducing the Form 12277, Application for Withdrawal of Filed Form 668-Y.
- Secured approval of an innocent spouse determination for a former schoolteacher who was the victim of spousal abuse.
- Obtained on appeal a determination for the former CFO of a manufacturing enterprise that the client was not a responsible officer for the IRC Sec. 6672 trust fund recovery penalty.
- Secured in coordination with the IRS field collections full payment of a tax deficiency via a \$1.3 million levy on the Los Angeles Unified School District after LAUSD failed to pay the construction contractor client.
- Secured approval of an innocent spouse determination for a surgeon in a community property state.

- Secured approval of penalty abatement for 9 nursing homes citing reasonable cause and the government's failure to timely remit reimbursements for patient care.
- Secured approval of an Offer in Compromise for criminal tax liabilities citing effective tax administration

Expert Witness Admissions

U.S. District Court for Eastern District of Missouri

U.S. District Court for Western District of Missouri

U.S. District Court for Southern District of Illinois

U.S. District Court for Eastern District of Hawaii

Consulting & Expert Witness Federal Defenders Office for the Eastern District of Missouri & Southern Illinois

Education

Mark graduated from the St. Louis University with a Bachelor of Arts in Sociology – International Relations degree (1991) and studied accounting at Fairfield University and SUNY.

Professional License

Enrolled Agent - Unlimited (1998)

Professional Memberships

National Association of Enrolled Agents
Arizona Society of Enrolled Agents

Government Service

Revenue Officer, IRS, U.S. Department of the Treasury, 1991-1997
New York, NY, St. Louis, MO and Washington, D.C.

Representative Consulting & Expert Witness

- *United States v. Schimel, U.S. District Court for Eastern District of Missouri 2001 (attempt to evade or defeat tax and willful failure to file return)*

- *United States v. Figura, U.S. District Court for Eastern District of Missouri 2002 (attempt to evade or defeat tax and willful failure to file return)*
- *United States v. Davidson, U.S. District Court for Eastern District of Missouri 2007 (attempt to evade or defeat tax and willful failure to file return)*
- *United States v. Hartmann, U.S. District Court for Eastern District of Missouri 2008 (bank, mail & wire fraud)*
- *United States v. Sherman, U.S. District Court for Eastern District of Missouri 2008 (attempt to evade or defeat tax and willful failure to file return)*
- *United States v. Basham, U.S. District Court for Eastern District of Missouri 2010 (tax return preparer fraud, attempt to evade or defeat tax and willful failure to file return)*
- *Watson-Clark v. United States, Internal Revenue Service & U.S. Department of Justice 2010 (freedom of information act - IRS transcripts)*
- *Jakich v Jakich, Madison County, Illinois Third Judicial Circuit 2010 (family law)*
- *United States v. Vehlewald, U.S. District Court for Eastern District of Missouri 2011 (bank, mail & wire fraud)*
- *United States v. House, U.S. District Court for Eastern District of Missouri 2011 (bankruptcy fraud)*
- *United States v. Sweet, U.S. District Court for Southern District of Illinois 2012 (bribery, attempt to evade or defeat tax and willful failure to file return)*
- *United States v. Pennock, U.S. District Court for Eastern District of Missouri 2012 (bank, mail & wire fraud)*
- *United States v. France, U.S. District Court for Eastern District of Missouri 2012 (bank, mail & wire fraud)*
- *United States v. A. Calandrella, U.S. District Court for Eastern District of Missouri 2012 (attempt to evade or defeat tax and willful failure to file return)*
- *United States v. J. Calandrella, U.S. District Court for Eastern District of Missouri 2012 (attempt to evade or defeat tax and willful failure to file return)*
- *United States v. Robinson, U.S. District Court for Eastern District of Missouri 2012 (federal program theft & wire fraud)*

Publications

Mark has published over 120 articles in the past decade on a wide variety of subjects, from [“Trucker Per Diem Rules in The ELD Era Explained”](#) to [“Bulletproof Your Tax Return to Avoid Costly Mistakes and IRS Audits”](#)