



Robert C. Webb

Partner

bwebb@fbtgibbons.com | 502.568.0313

400 West Market Street

Suite 3200

Louisville, KY 40202

Practice Areas

Business & Commercial
Litigation

Corporate Law

Equine

State & Federal Income
Tax Compliance

Tax

White Collar &
Investigations

Bar Memberships

Kentucky

Washington, D.C.

Seasoned veteran attorney, Bob Webb, applies savvy strategies when dealing with IRS matters to help you achieve your best outcome.

Bob was President of the Tax Bar Association, he has spoken at the American Bar Association Criminal Tax Institute for many years, and he is one of the top advisors on how to litigate and resolve complex hobby loss cases in all different types of businesses. Growing up in Kentucky, Bob has particular expertise resolving multi-million-dollar tax cases involving the thoroughbred and quarter horse industries.

Bob deeply understands how to work with the IRS based on his experience working for the Department of Justice Civil Tax Division, where he had an insider's view of how the IRS and the Department of Justice pursue taxpayers for criminal and civil tax violations. Armed with this knowledge, Bob knows how to prevent taxpayers from being audited by the IRS and how to litigate and resolve complex tax disputes across a wide variety of situations.

Bob attended Georgetown University Law Center where he obtained his Master of Law and he also taught federal taxation of entities for Bellarmine University. Additionally, Bob authored the first criminal tax practice monograph for the University of Kentucky College of Law.

Robert's Relevant Experience

Recent Experience Highlights

Served as special tax counsel regarding \$1.6 million of IRS claims in Chapter 13 bankruptcy litigation.

Represented an aggregate group of companies in an IRS audit and recovered \$2.4 million of Employee Retention Tax Credits involving a PEO.

Recovered a \$1.6 million refund for individual taxpayers that the CPA had not been able to obtain.

Obtained a full abatement of a \$280,000 civil penalty assessed for a publicly traded company's failure to file IRS Form 5471 related to its foreign entities.

Represented the target of a federal grand jury's investigation for violations of IRC Section 7201 tax evasion and the filing of an IRC Section 7206 false tax return; successfully obtained a district court's denial of the federal government's motion for disclosure of privileged documents based on the crime-fraud exception.

Represented a defendant in a federal criminal money laundering case involving millions of dollars; achieved a sentence of probation on behalf of our client.

Represented an individual taxpayer in an audit regarding \$855,000 in disallowed cryptocurrency theft loss deductions (i.e., an IRS "Pig Butchering Scam"); obtained a complete no change for the client.

Served as lead counsel in a \$15 million IRS wrongful levy action in which we obtained a favorable settlement for our client with the Department of Justice Tax Division.

Handled a \$20 million tax collection issue and obtained an installment agreement for the client and prevented the IRS from placing a tax lien on the business.

Served as lead counsel for a taxpayer who owed \$5 million in federal income taxes, interest, and penalties; negotiated an offer in compromise with the IRS for \$2.2 million.

Finalized a settlement with the U.S. Department of Justice and analyzed the potential deductibility of over \$2 million in legal fees paid to a law firm.

Currently serving as lead counsel for a college that was denied \$3 million in Employee Retention Tax Credits.

Currently representing an individual in a \$5 million Pig Butchering Scam; filed an IRS 8275 explaining why our client is entitled to a \$5 million tax deduction under IRC Section 165 for a theft loss incurred as a result of the scam.

Representing a private college in a U.S. federal court tax refund case for \$5 million of Employment Retention Tax Credits.

Significant Equine Cases & Controversies

Litigated and settled multimillion-dollar hobby loss cases with the IRS for clients in various equine industries, including thoroughbred racing and breeding, standardbred horse operations, quarter horse operations, Arabian horse businesses, Tennessee walking horse businesses, gated horse businesses, angus beef farming cattle businesses, and commodity farming businesses.

Served as lead counsel in the largest-ever equine tax shelter involving the leasing of thoroughbred horses, resulting in a civil RICO case against the promoters in which we obtained a multimillion-dollar judgement while recovering millions of dollars for our clients.

Structured a cutting-edge equine syndication related to breeding and racing activities.

Defended a horse breeders from all over the United States, from New York to California and Florida, in Internal Revenue Service audits regarding hobby losses and passive activity losses.

Defended an equine breeder in a hobby loss case relating to his farming activities.

Currently defending taxpayers from around the country in equine-related Internal Revenue Service audits relating to passive activity losses, at risk limitations, and Internal Revenue Code Section 162 deductions.

Significant Cases & Controversies

Represented hundreds of taxpayers in civil audits and in the U.S. Tax Court involving multiple million-dollar tax disputes

Helped hundreds of taxpayers avoid criminal prosecution after being investigated by the Internal Revenue Service Criminal Investigation Division and the Department of Justice.

Successfully negotiated voluntary disclosures and avoided criminal prosecution for hundreds of taxpayers who have committed serious tax crimes and failed to file federal income tax returns for 12 years or more.

Won a serious criminal Tax Court trial involving evasion of payment of tax and the client was asked to serve only weekends in a county jail so he could keep his job and remain with his family.

Handled many employment tax cases where taxpayers have failed to pay their employment taxes and won complete victories for several taxpayers who owed the Internal Revenue Service millions of dollars in employment taxes.

Successfully defended a taxpayer who ran and operated a 501(c)(3) non-profit church. Bob took the case to trial with John Cline and obtained a favorable outcome for the client. The client continues to operate his church today.

Successfully defended a medical doctor in a criminal tax case in which he had failed to pay taxes for many years. The client was sentenced to probation and did not serve one day in federal prison.

Successfully defended a business owner who had been paying his employees in cash and not withholding employment taxes. The client received weekend jail time in a local jail and never spent one day in federal prison.

Has successfully resolved multi-million dollar tax cases involving complex S-corporation basis issues and circular loan transactions.

Successfully handled Internal Revenue Service collection issues for a taxpayer who owed \$7 million and avoided all levy and enforced collection activities against the taxpayer and his assets.

Has handled hobby cases for many industries like beverage and spirits companies, auto racing, and airplane businesses, etc.

Handled a case in which the business owners and their CFO committed a \$10 million tax crime and he avoided prosecution for all parties through the Internal Revenue Service Voluntary Disclosure Program.

Successfully resolved a criminal employment tax investigation and convinced the government not to indict his client for failure to pay taxes under Internal Revenue Code § 7202.

Successfully resolved a potential criminal tax case against an individual who owed millions of dollars in tax and had failed to file tax returns for approximately 12 years. The taxpayer was never charged with a federal tax crime.

Led the successful defense of a taxpayer in U.S. Federal District Court who was tried for several counts of tax evasion.

Successfully handled a criminal tax investigation for a taxpayer in the construction industry who was paying his employees in cash and not paying federal employment taxes. The taxpayer was never charged with a tax crime.

Successfully resolved a biofuel tax credit case where millions of dollars had been illegally refunded to the taxpayer. Bob negotiated a favorable plea agreement that resulted in a very short prison sentence for his client.

Has represented logistic companies and independent contractor vs. employee classification cases and successfully resolved cases with the Internal Revenue Service, the Department of Labor and state unemployment agencies.

Was part of a trial team defending a former Commonwealth of Kentucky public official that obtained a Judgment of Acquittal in a highly publicized political corruption and tax fraud case.

Represented the owner of a construction company in a federal criminal tax trial. This involved delinquent employment taxes for a construction company.

Defended a CPA who was accused of conspiring with his client to commit money laundering.

Represented a bank president who had allegedly violated federal bank fraud statutes. This involved a bank president who was duped into loaning millions of dollars to an unscrupulous family.

Worked closely with Alan M. Dershowitz and John Cline in multiple federal tax fraud and money laundering trials involving a successful business man. Convinced the United States Sixth Circuit Court of Appeals to reverse a tax fraud conviction.

Led the pre-trial defense of the largest search warrant case in the history of Kentucky. The case involved two hundred agents who executed a federal search warrant on a ten-story office building. The Government seized all computer and electronic data. The United States District Court issued an order requiring the government to copy the documents and return them to our client. The federal agents worked twenty-four hour shifts copying and returning the business records.

Negotiated successful plea agreements involving mortgage fraud in which the defendants were accused of brokering millions of dollars in fraudulent residential and commercial mortgage loans throughout the United States.

Served as lead trial counsel in a three-day United States Tax Court trial. The case involved the ability of S-corporation shareholders to deduct losses to the extent of their stock basis. Back to back loans, economic substance and business purpose was at issue in the case. The taxpayer is a large multi-unit franchisee owner.

Represented a franchisee convenient store owner in a two-day hearing that required the defendants to remove Uniform Commercial Code liens that had been wrongfully filed against the store. The liens prohibited the owner from selling his million dollar convenient store.

Negotiated a plea agreement for the owner of a jet aircraft transportation company who had allegedly placed millions of dollars in offshore Cayman Islands bank accounts. This involved the validity of offshore entities and the implications of offshore bank accounts.

Served as second chair trial counsel to a closely held company that manufactures paint and related products in a very complicated environmental crimes case.

Defended a multi-million dollar wholesale company in United States District Court that had been charged with diverting baby formula between California and New York.

Argued in the Sixth Circuit Court of Appeals for the reversal of a United States Tax Court decision, in which the Tax Court had ruled that the client had waived the affirmative defense of the statute of limitations by failing to specifically assert the affirmative defense in his United States Tax Court petition. The client had raised the defense in attachments to his petition.

Defended a major hospital and health care organization in an investigation involving alleged health care fraud and over billing.

Performed an extensive internal investigation for a public company involving potential violations of the Foreign Corrupt Practices Act and issued a full report to its chief executives.

Conducted an extensive internal investigation involving an alleged kickback scheme involving a public company and its subsidiaries.

Defended a doctor in a Medicare and Medicaid fraud trial. The government alleged that the doctor had intentionally up-coded his Medicare and Medicaid billings in order to receive more money from the government.

Represented a distinguished tax lawyer who was under criminal investigation by the Department of Justice Tax Division involving an alleged "Klein" conspiracy.

Assisted in obtaining an order, forcing tax shelter promoters to repatriate money from a Canadian bank account.

State & Local Tax Experience

Represented multiple individual and corporate taxpayers through the state audit and appeals function, before the Kentucky Board of Tax Appeals and in state court.

Negotiated the complete abatement of a multi-million dollar intangible property tax assessment against a publicly traded company.

Resolved a motor fuels excise tax assessment against a fuel distributor in excess of \$1,000,000 for \$5,000.

Resolved a multi-million dollar tangible property tax assessment against a publicly traded biotech company and worked to enact a legislative exemption for certain biotech property.

Resolved a multi-million dollar tangible property tax assessment against a publicly traded metals producer.

Resolved a significant sales and use tax assessment against a manufacturer of environmental equipment.

Resolved a significant Louisville Metro Occupational License Tax assessment against an out of state investment partnership.

Resolved a substantial local insurance premium tax assessment against a national insurance company.

Resolved a substantial utility gross receipts license tax assessment against a publicly traded manufacturing company.

Other Info About Robert

Education

University of Louisville, Louis D. Brandeis School of Law, J.D., 1988

Georgetown University Law Center, LL.M., 1990, Taxation

University of Kentucky, B.S., 1985, with honors

Outstanding Male Student Award

Recognition

Selected to Kentucky Super Lawyers, 2007–2025

The Best Lawyers in America®, Litigation and Controversy – Tax, 2011–2027, “Lawyer of the Year,” 2013, 2020, 2027; Tax, 2027

Business First’s Forty Under 40 recipient

Louisville Bar Association 1991 Pro Bono Award

Professional Affiliations

Legal Aid Society Campaign, Past Steering Committee, Member

Association of Trial Lawyers of America

National Association of Criminal Defense Lawyers

Kentucky Bar Association, Member; Tax Section, Past Chairman

Louisville Bar Association, Member, Taxation Section, Past Co-Chairman; Pro Bono Steering Committee

Kentucky Council on Economic Education, Board Member

National Institute for Trial Advocacy (NITA)

American Bar Association

District of Columbia Bar Association

Civic Activities

Western District of Kentucky Federal Community Defender Board of Directors, Member

Greater Louisville Sports Commission Board of Directors, Member

LBA Santa's Court Toy Drive for the Salvation Army, Founder

U.S. Law Firm Group's Tax Section, Member and Representative

Junior Achievement Board of Directors and Leader of the Junior Achievement Free Enterprise Center Capital Campaign, Past Member

City of Rolling Fields, Past Treasurer

Presentations

"Recent Developments in Section 183 Hobby Loss Defense," 40th Annual National Conference on Equine Law, University of Kentucky Rosenberg College of Law, April 2026

"The Internal Revenue Service: Everything You Always Wanted to Know But Were Afraid to Ask," Lorman Education Services Seminar, September 28, 2006

"Great Lakes Federal Tax Institute," Lorman Education Services Seminar, May 2005

"The New 'Patriot Act' Provides the Internal Revenue Service with More Financial Information Regarding Your Business and Personal Life," Louisville Bar Association CLE, March 6, 2002

Major Publications

"How Companies Can Avoid Disaster by Implementing a Records Retention and Data Management Program," Lorman Education Services, April 30, 2007

"Avoiding Traditional Obstruction of Justice Statutes While Conducting Corporate Internal Investigations," Southwestern Ohio Tax Institute, December 1, 2006

"Corporate Records Your Biggest Asset or Trap for the Unwary," *Business First*, March 24, 2006

"Sport Suites Can Foster Team Spirit for Local Businesses," *Business First*, February 27, 2006

"Will the Government Indict and Prosecute a Corporation for the Illegal Acts of its Employees?" *Business First*, January 2006

"Lawyers Serving as Directors of Kentucky Nonprofit Corporations: Special Considerations," *Bench & Bar*, September 2005

"Ask the Legal Professional: The Equine Industry Proves Tax Savings Opportunities for Horse Owners," *Business First*, July 23, 2004

"Service Increases Use of 'Impeding IRS' Provision to Prosecute Tax Professionals," *The Journal of Taxation*, June 2004

"The USA Patriot Act: Deputizing U.S. Financial Institutions for Federal Law Enforcement Purposes," *Bench & Bar*, May 2004

"Ask the Legal Professional: Should Individuals and Corporations Fear an Internal Revenue Services Audit?" *Business First*, January 23, 2004

"U.S. Taxes on Foreign Accounts Can Be Tricky," *Business First*, April 11, 2003

"Can a United State Citizen Deposit Money in an Offshore Bank Account and Avoid IRS Penalties?" *Kentucky Medical News*, March, 2003

"What You Need to Know About Insider Trading Laws," *Business First*, December 6, 2002

"The Internal Revenue Service is Targeting High-Income Taxpayers for Civil Audits and Criminal Prosecutions," *Business First*, November 1, 2002

"Wider Powers Let Investigators Track More Data," *Business First*, February 20, 2002

"Offshore Bank Accounts Are Not Secret to IRS," *Business First*, December 2000

"Beware IRS Hobby-Loss Restrictions," *The Horse Professional*, December 2000

"Selling a Business Requires Advance Tax Planning to Avoid New Tax Law", *Business First*, February 2000

Featured Articles

[A Warning and a Roadmap: DOJ Enforcement Actions Will Come Faster, Be Better Coordinated, and Rely Heavily on Advanced Analytics](#)

[Health Care Fraud and Qui Tam Actions Under the False Claims Act: Avoiding the Government's Crosshairs](#)

["Pig Butchering" Scams and How Victims May Be Able to Deduct Their Losses Under IRC §165](#)

[Tax Avoidance vs. Tax Evasion](#)

[IRS issues FAQ on Deferring Employment Tax Deposits](#)

[Can a United States Citizen Deposit Money in an Offshore Bank Account and Avoid IRS Penalties?](#)

© 2026 FBT Gibbons LLP. May be considered attorney advertising in some jurisdictions.