



Five Questions With FBT Gibbons Tax Practice Chair Mark Sommer

Printed By: MSOMMER24 on Fri, 26 Jun 2026 09:17:49 -0400

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By Mark Sommer2026-06-26T04:30:07000-04:00

Bloomberg Tax Insights & Commentary is featuring a recurring questionnaire of prominent tax professionals who are willing to share their thoughts about their work and the practice of tax these days. Today we feature [Mark Sommer](#), who leads the tax, benefits and estates practice group at FBT Gibbons in Louisville, Ky.

What is the biggest challenge that tax practitioners are facing in 2026?

I sound like a broken record, but it's the impact of artificial intelligence. It's a challenge internally as to the impact on our individual and collective tax practices, and it's a challenge externally with governmental agencies breaking AI frontiers in audit methodology, risk assessment, position trending, and discovery, all of which are at the forefront of governmental AI topics.

From the practitioner perspective, AI has associated cost pressures in managing cases and providing guidance to clients and taxpayers. I can see countless issues coming in the areas of documentation support, confidentiality, and discovery to name just a few. All of this is to say I see it as a new world order in tax and law.

What tax case is no one watching that they should be?

In state and local tax, they certainly should keep their eyes open for multiple cases moving through the system all across the country on single sales factor apportionment and the distortion it creates. SSF is really a state level economic development-driven method of apportioning a multistate taxpayer's income, and many businesses get harmed by it.

An apportionment formula solely focused on sales ignores the production concepts of payroll and plant; it's a combustible situation for many businesses and they are seeing their state tax burdens materially increase.

Without question, SSF is designed to enhance locally based businesses, which tax cost is exported to out-of-state businesses. These alternative apportionment type proceedings are permeating state and local tax forums right now, and the law will be developing very soon and in a very direct manner. Corporate taxpayers need to be aware and alert as to these cases.

What tax issue keeps you up at night?

Bringing along the next generation of tax attorneys, and with that their commitment to the craft in such a fast paced and ever-changing field of law. Mentoring in tax has never been more important and necessary; it takes years and years to master the craft—almost an apprenticeship/journeyman type path.

It's our duty to the profession to pay it forward through daily mentoring. AI and speed of practice are making daily mentoring so important as so many newer tax attorneys simply don't know what they don't know.

What's the biggest lesson you learned in your early years of practice?

You can never identify the risk tolerance of your client based on demographics or observations—you simply have to learn and understand your client. Once you do that, you can give your client better and more reasoned advice based on their risk tolerance. Not different advice, but better reasoned advice. That's a lesson I learned nearly 40 years ago.

I learned the hard way in counseling an elderly client on a tax strategy that he identified and wanted to implement, one that carried big risk. His risk tolerance was high even though his assets were quite modest, and he let me know it after I recommended pausing. Getting dressed down like that as a very young attorney is something that stays with you.

What was the last thing you believed beyond a reasonable doubt?

That a voluntary tax compliance system is the best system that can be implemented for purposes of taxation. As much as we gripe about the US tax structure, voluntary compliance is still better than any other system in the world. It's the most efficient, the least corrupt, the easiest way to extract revenue, and the easiest to manage all around and that includes managing from the taxpayer's side.

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