

# Winningham & Winningham, PLLC

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## **Steven Richard Winningham**

Born: March 22, 1956, Chattanooga, TN

Admitted to Practice: 1987, Tennessee; 1993, New York

Law Schools: J.D., 1987, Vanderbilt University School of Law, Nashville, TN.  
L.L.M. (Taxation), 1991, New York University, New York, NY

College: A.B., 1978, Columbia College, Columbia University, New York, NY

Biography: Columbia University Varsity Fencing Team (sabre); Vanderbilt Moot Court Board; Vanderbilt Mock Trial Team; American Jurisprudence Awards in Future Interests, Professional Responsibility, and Copyright; Justice Weldon B. White Writing Prize. 1994-2005, Special Trial Attorney, Internal Revenue Service, Office of Chief Counsel, litigated the most complex domestic and international tax controversies, received numerous special act awards, including a National Commissioner's Award (2001), National Chief Counsel Award (2002), and a Certificate of Appreciation from the Department of Justice, Tax Division (2004). 2005- present, member Winningham & Winningham, PLLC, with broad-based personal injury practice involving cases of all sizes with recoveries ranging from several thousand to over one million dollars as well as practice involving federal tax controversies and general civil litigation.

Practice Areas: Personal Injury; Civil Litigation; Equity & Probate; Tax Controversy.

## Opinions:

Timmons v. Taylor Farms Tennessee, Inc. et al.,  
Tenn. Supreme Ct. Workers Comp. Panel (March 16, 2007)

American Air Liquide v. Commissioner, 116 T.C. 23 (2001)

Union Carbide Foreign Sales Corp. v. Commissioner, 115 T.C. 423 (2000)

FMR Corp. v. Commissioner, 110 T.C. 402 (1998)

Union Carbide Corp. v. Commissioner, 110 T.C. 375 (1998)

Estate of De St. Aubin v. Commissioner, T.C. Memo. 1998- 323

Hitachi Sales Corp. of America v. Commissioner, T.C. Memo. 1995- 84

Gabelli Funds, Inc. v. Commissioner, T.C. Memo. 1995- 68

Robertson v. Commissioner, T.C. Memo. 1994- 424

Estate of Scull v. Commissioner, T.C. Memo. 1994- 211

Hitachi Sales Corp. of America v. Commissioner, T.C. Memo. 1994- 159

Estate of Shapiro v. Commissioner, T.C. Memo. 1993- 483

Sheldon Barr, P.C. v. Commissioner, T.C. Memo. 1992-552

Hitachi Sales Corp. of America v. Commissioner, T.C. Memo. 1992- 504

Ferguson v. Commissioner, T.C. Memo. 1992- 451

Waitkzin v. Commissioner, T.C. Memo. 1992- 216

Utley v. Commissioner, T.C. Memo. 1988- 575

Glenn v. Commissioner, T.C. Memo. 1988- 301