



Partner

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Philadelphia, PA

Practice Areas

Business Counseling
Corporate Department
Estate Planning
Estates & Trusts
Tax Law

Admitted

Pennsylvania
United States District Court - E.D. P.A.
United States Tax Court

Education

Pennsylvania State University, B.S., 1960
Temple University School of Law, J.D., 1963

Mr. Frank is nationally recognized for his expertise on the topic of the IRS challenge to independent contractors and has twice submitted testimony to Congressional Subcommittees on this topic. He has been interviewed regarding his views on the independent contractor issue by the New York Times, Wall Street Journal, and has appeared on NBC Nightly News.

Mr. Frank acts as both business and tax counsel to many family owned businesses and their owners and his practice focuses on all aspects of income tax planning and estate planning. Barry represents clients in their controversies with the Internal Revenue Service at the agent level, appeals and U.S. Tax Court and also handles tax controversies at the state level.

Barry works closely with his clients to facilitate the transition between family members, employees and third parties. These transactions include transfers to younger generations, IPO's, sales, and other buy-out alternatives. His practice focuses on all aspects of estate planning, including family limited partnerships, GRATs, charitable foundations and irrevocable trusts. Barry has extensive experience in drafting sophisticated Partnership Agreements, LLC Operating Agreements and Shareholders Agreements for his many business clients and dealing with complex family issues and the valuations of their businesses.

Mr. Frank is a member of the Section on Taxation of the American and Philadelphia bar associations. He has authored more than 75 articles on a broad variety of tax topics which have been published in leading tax journals and business publications, including *Journal of Taxation*, *Practical Tax Strategies*, *The Practical Accountant*, *The Journal of Accountancy*, *Taxation for Accountants*, *TAXES*, *Taxation for Lawyers*, *Faulkner & Grey*, etc. He is a coauthor of the book, *Alimony, Child Support, and Counsel Fees*, published by Matthew Bender & Co., Inc. and served on the Editorial Board of *The Practical Accountant* and was a contributing editor to *The Tax Times*, where his articles appeared quarterly. He is also a certified public accountant (1970). For many years Mr. Frank was on the faculty of the Temple University Accounting and Tax Institute where he taught a course developed by him on problems facing the owners of closely-held corporations.

Mr. Frank has frequently served as a lecturer and instructor on numerous tax topics for the legal and accounting profession and business and trade organizations. He is widely known in the accounting community and often acts as both a consultant and personal tax attorney to many accountants.

Mr. Frank's biography has been listed in Who's Who in American Law since 1990. He is rated AV 5.0 by his peers as reported by Martindale-Hubbell.

Professional And Community Involvement

- Mayor Green's Small Business Advisory Council
- Greater Philadelphia Chamber of Commerce Board of Directors
- Greater Philadelphia Chamber of Commerce Small Business Section - Chairman

Articles

- Practical Tax Strategies, [Help! My Client Received IRS Form SS-8](#), March 2015
- Practical Tax Strategies, IRS Reluctantly Broadens Section 530 Safe Haven Relief, December 2011
- The Legal Intelligencer, IRS Examining Companies Utilizing Independent Contractors, March 2010
- Practical Tax Strategies, Courts Approve of Treating Doctors as Independent Contractors, July 2003
- The Courier Times, IRS Bias Against Messenger/Courier Firms Continues, August 1997
- The Legal Intelligencer, Independent Contractors Require Careful Touch, April 15, 1997
- Cost & Quality, Hospital-Based Physicians- Independent Contractor or ?, January 1997
- Accounting Today, IRS Must Ease Independent Contractor Stance, May 20, 1996
- Supervision, Do Temporary Workers Have a Future?, December 1994
- National Institute of Business Management/You and the Law, How to Counter the New IRS Campaign to Reclassify Independent Contractors as Employees, November 1994
- You and the Law, How to Counter IRS's Campaign to Reclassify Independent Contractors, November 1994
- American Management Association/Small Business Report, What's in A Name?, September 1994
- OT Week, IRS Continues Its Attack Against Independent Contractors, September 15, 1994
- Taxes, Internal Revenue Service Strikes Again, August 1994
- Taxation for Accountants, Rebuffing IRS Attacks on Workers, July 1994
- Journal of the Society for Technical Communication, High Tech Communications Consultants – Independent Contractors or Employees?, June 1994
- Hospital News/Philadelphia, When is an Audit Not an Audit?, March 1994
- The Appraisal Journal, Real Estate Appraisers: Independent Contractors or Employees?, January 1994
- Journal of Accountancy, How to Protect Clients Against IRS Attack on Independent Contractors, December 1992
- Advance/Rehabilitation, Independent Contractors in the Eyes of the IRS, July/August 1992
- OT Week, IRS Targets Independent Contractors, March 19, 1992

- The Practical Accountant, Jury Hands Small Business a Victory Over IRS: Temporary Nurses are Independent Contractors, December 1991
- Constructor, Challenging the IRS, November 1991
- The Practical Accountant, Compensation vs. Dividend, August 1991
- The Practical Accountant, What You Can Do About the IRS' All-Out Attack on Independent Contractors, April 1991
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- The Tax Times, An Insider Look at QDRO's, October 1987
- The Tax Times, Advising the Innocent Spouse, July 1987
- The Tax Times, Is Divorce Tax Planning Dead?, April 1987
- The Tax Times, Alimony Planning After TRA-86, January 1987
- The Legal Intelligencer, Tax Reform Act Revamps Domestic Relations Law, October 2 and 3 1984
- Taxes, Beware! Pitfalls of Sub-Chapter S, September 1977
- Real Estate Law Journal, Taxation in PUD and Condominium Development, Summer 1976
- Journal of Taxation, IRS Takes Harsh Position on Condominium Associations, May 1976
- Taxation for Accountants, Deductible Medical Expenses Encompass More Than Costs of Doctors, Dentists, January 1976
- Taxes, Brother-Sister Transfer of Funds, November 1975
- Taxes, Recapitalizations and Estate Planning, February 1974
- Motor Freight Controller, Rule of 78's, March 1973
- Taxation for Accountants, Are they Employees or Independent Contractors?, June 1972
- Motor Freight Controller, Employees vs. Independent Contractors, November/December 1971
- Taxes, F Reorganization – A New Life Under the Tax Reform Act?, March 1971
- Taxes, Installment Payment of Estate Taxes, September 1970
- Taxation for Accountants, Does your Partnership Agreement Adequately Provide for Tax Consequences of Partner's Death?, March/April 1969