
United States v. Textron Inc.: First Circuit Rejects Work Product Protection for Tax Accrual Workpapers

Date: 08/31/09

On August 13, 2009, the United States Court of Appeals for the First Circuit issued its 3-2 en banc decision in United States v. Textron Inc. holding that tax accrual workpapers prepared by lawyers and other inhouse personnel at Textron to support tax reserves reflected in its audited financial statements were not protected by the work product doctrine from required production in response to an Internal Revenue Service ("IRS") summons. The Court's ruling may have broad implications not limited to tax-related workpapers.

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