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n el artículo titulado *Law Firms as Tax Planning Service Providers*, escrito por Acito, Andrew A., Nessa, Michelle, publicado por *Accounting Review*, 00014826, Jul2022, Vol. 97, Fascículo 4, se concluye: “*We provide the first large sample empirical evidence of law firms facilitating the tax planning of U.S. publicly traded companies. We also investigate when evidence of companies engaging law firms for tax planning is strongest and examine some types of tax planning that law firms help facilitate. Because companies' tax planning relationships with law firms are typically not observable, we employ a novel empirical approach based on the expectation that a client is more likely to use a law firm for tax planning if it uses that law firm for other services. Specifically, we identify companies that have an observable relationship with a law firm based on court filings and SEC comment letters and examine whether companies' tax planning is associated with the tax planning of other companies that have a relationship with the same law firm. We acknowledge that our findings are the joint product of our research question regarding law firms' facilitation of corporate tax planning and the ability of our empirical approach to identify a law firm's impact on a client's tax planning. ―We find that a company's current-year UTBs have a significant, positive association with the average current-year UTBs of other companies that have an identified relationship with the same law firm. Further analyses reveal that the evidence of law firms' involvement in tax planning is stronger for companies that are smaller, younger, more R&D-intensive, more financially constrained, and under less capital market pressure. The association does not significantly vary based on companies' purchases of auditor-provided tax services, which indicates that auditor and law firm tax services are not substitutes. When we examine specific tax planning mechanisms, we find evidence consistent with law firms facilitating the use of subsidiaries in tax haven countries, Double Irish structures, and SPEs. ―Our results advance our understanding of U.S. publicly traded companies' tax planning ecosystems ([28]) and of the role of external legal counsel in companies' decision making (e.g., [46], [10], [21]). Our findings should be of interest to investors, auditors, and regulators. Understanding that companies using the same law firm potentially have similar tax positions could be useful when assessing the riskiness of a company's tax planning.*” Aunque nos de tristeza, y aunque tengamos esperanza de que sean pocos, el artículo dice que hay evidencia de que los abogados “*facilitating the use of subsidiaries in tax haven countries, Double Irish structures, and SPEs*”. También es muy llamativa para nosotros la afirmación según la cual “*that auditor and law firm tax services are not substitutes*”. Otros estudios sostienen que los auditores son más conservadores que los abogados. Mientras el mercado mida la competencia de los asesores en impuestos por su capacidad para recomendar formas de pagar menos impuestos, habrá una espada de Damocles sobre dichos asesores, varios de los cuales trabajan con o son contadores. Este es un tema ético muy sensible.

*Hernando Bermúdez Gómez*