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Zachary J. Montgomery, Attorney



Zachary J. Montgomery, J.D., CPA, CFE

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Practices

Tax Litigation
Criminal & White-Collar Defense
Int'l & Offshore Tax Compliance
State and Local Tax Litigation
IRS Audits and Appeals
Business Litigation

Education

The University of Virginia School
of Law, Charlottesville, Virginia
J.D.
Virginia Tax Review, Editorial Board
Texas A&M University
M.S., Management Information
Systems, *summa cum laude*
B.B.A., Accounting and Business
Honors, *summa cum laude*

Bar Admissions

State Bar of Texas
U.S. District Court for the Eastern
District of Texas
U.S. Tax Court

Zachary J. Montgomery is a dual-credentialed attorney and CPA. He practices in the area of federal and state tax litigation, white-collar defense, business and tax planning, and litigation. Mr. Montgomery has experience representing both businesses and individuals in federal tax controversies, including appeals, examinations, penalty abatement and collection matters. He has also represented taxpayers—from small organizations to Fortune 500 companies—with Texas franchise tax refund claims, audits, penalty abatement, and corporate structuring.

Mr. Montgomery is a graduate of the University of Virginia School of Law where he focused his studies on corporate and tax law and served on the editorial board of the *Virginia Tax Review*. Prior to joining the firm, he gained experience with PricewaterhouseCoopers, LLP, and a regional firm, focusing on federal and state tax controversies. His previous experience also includes Ernst & Young, Deloitte & Touche, and a judicial student clerkship with the First Court of Appeals of Texas.

Mr. Montgomery is a graduate of Texas A&M University, where he graduated *Summa Cum Laude* and received his B.B.A. with a double major in Accounting and Business Honors and his M.S. in Management Information Systems. While attending Texas A&M, he developed his business acumen, working as an enterprise risk consultant and financial analyst.

Mr. Montgomery is a member of the Dallas Bar Association, Association of Certified Fraud Examiners (ACFE), and Texas Society of CPAs (TXCPA), and serves on the TXCPA Federal Tax Policy Committee. Mr. Montgomery is also an avid writer and author and was named JD Supra Reader's Choice Top Author in 2021.

Honors and Awards

- JD Supra Readers' Choice Top Author, 2021

Professional Memberships and Affiliations

- State Bar of Texas
 - Tax Section
- Dallas Bar Association
- Collin County Bar Association
- American Association of Attorneys-CPAs
- Association of Certified Fraud Examiners (ACFE)
- Texas Society of CPAs (TXCPA)
 - Federal Tax Policy Committee
- American Institute of Certified Public Accountants

Representative Matters

- **IRS Tax Penalty Representation**
Abatement of failure-to-file, failure-to-pay, and failure-to-make estimated tax penalties totaling more than \$200,000.
- **IRS Trust Fund Recovery Penalty Representation**
Represented clients in obtaining full abatement or waiver of trust fund recovery penalties.
- **IRS Tax Penalty Representation**
Represented clients in obtaining full abatement or waiver of federal tax penalties, including failure-to-file and failure-to-pay penalties and international reporting obligation penalties such as Forms 5471, 5472, 3520, 3520-A, 8938, and FBAR.
- **Innocent Spouse Relief**
Represented innocent spouses in obtaining full innocent spouse relief under I.R.C. § 6015.
- **Collection Due Process Hearings and Litigation**
Counsel for clients in Collection Due Process (CDP) hearing matters, including representation before the IRS Independent Office of Appeals and United States Tax Court.
- **Criminal Tax Investigation; Non-Prosecution**
Represented client in criminal tax investigation by IRS Criminal Investigation Division involving allegations of income tax evasion; “killed investigation,” obtaining agreement from IRS CID not to seek prosecution against client.
- **White-Collar Criminal Defense**
Criminal defense counsel for client indicted for tax evasion and failure to pay employment taxes. Obtained resolution for client that included a restitution amount of pennies on the dollar.
- **IRS Streamlined Filing Compliance Procedures**
Represented clients with respect to successful submissions under the IRS Streamlined Filing Compliance Procedures.
- **Offshore Voluntary Disclosure Program**
Represented clients with respect to unfiled tax return matters including preparation and submission of Offshore Voluntary Disclosure Program (OVDP) materials, Streamlined Filing Compliance Procedure materials, and other IRS voluntary disclosure programs.
- **IRS Collection Alternatives**
Counseled clients on IRS collection alternatives such as offers in compromise, resulting in significant reductions in and/or eliminations of tax debts.
- **Tax Opinions**
Authored tax opinions and provided advice on matters including those relating to the taxability of settlement awards and the deductibility of attorney fees.
- **Tax Planning**
Provided legal counsel to clients on tax effects and structuring of domestic and international business transactions, including formations, acquisitions, dispositions, mergers, and reorganizations.
- **State Tax Audit Representations**
Represented companies in sales tax audits. Obtained “no-change” audit result for clients.

Publications

- Author, “Section 6700 Penalties – False or Fraudulent Statements,” JD Supra, September 20, 2021
- Author, “Cryptocurrency, Third-Party Subpoenas, and Personal Jurisdiction Collide—*Strobel v. Lesnick*,” JD Supra, September 2, 2021
- Author, “Missed Window—Taxpayer Loses Chance to Sue IRS on Claim for Refund,” JD Supra, August 19, 2021
- Author, “Back Off, IRS!—Accounts Holding Advance Child Tax Credit Payments Immune from Levy?,” JD Supra, August 13, 2021
- Author, “Tough Luck, Taxpayer!—IRS Continues to Levy on Social Security Benefits,” JD Supra, August 4, 2021
- Author, “‘Extreme Personal Hardship’ Doesn’t Excuse Trust Fund Recovery Penalties,” JD Supra, July 23, 2021
- Author, “Ill and Illiterate—*Torres v. Commissioner*,” JD Supra, June 16, 2021
- Author, “Passport Revocation Challenges—*Sbitrit v. Commissioner*,” JD Supra, June 8, 2021
- Author, “Tax Court Addresses Reasonable Cause Standard and Tax Penalties,” JD Supra, May 18, 2021
- Author, “But, Your Honor, There’s A Coronavirus Pandemic, Part II—*United States v. Ishmael*,” JD Supra, March 5, 2021
- Author, “Forget Uncle Sam—Watch Out for the Tax Comptroller,” JD Supra, February 9, 2021
- Author, “COVID-19 Relief? Think Again!—Corporate Charitable Contributions for Disaster Relief,” JD Supra, February 5, 2021
- Author, “Mere Change?—‘F’ Reorganization Qualifies in Spite of Change in Plan,” JD Supra, January 29, 2021
- Author, “Skating on Thin Ice: IRS Does Not Recognize Organization’s 501(c)(3) Status,” JD Supra, January 13, 2021
- Author, “Death Doesn’t Stop the IRS—Failure to File FBARs,” JD Supra, December 17, 2020
- Author, “It’s Not Too Late!—Untimely S Elections,” JD Supra, December 8, 2020
- Author, “Bare Bitcoins—No Fourth Amendment Privacy in Virtual Currency Records,” JD Supra, October 27, 2020
- Author, “Boo!—Personal Liability Exposure for Your Business’ State Taxes,” JD Supra, October 15, 2020

Speaking Engagements

- “Federal Tax Procedure and Ethics,” Freeman Law Tax Court Program Class, October 28, 2021
- “Trust Fund Recovery Penalties: Civil & Criminal Concerns,” CPA Academy Webinar, October 22, 2021
- “Trust Fund Recovery Penalties: Civil & Criminal Concerns,” CPA Academy Webinar, October 15, 2021
- “Federal Rules of Evidence,” Freeman Law Tax Court Program Class, October 14, 2021
- “Substantive Tax Issues, Part II,” Freeman Law Tax Court Program Class, September 30, 2021
- “Substantive Tax Issues, Part I,” Freeman Law Tax Court Program Class, September 15, 2021
- “An Introduction to the Tax Court: Jurisdiction, Procedure, and Overview,” Freeman Law Tax Court Program Class, September 2, 2021

- “Married to My (Ex)Spouse’s Taxes: Innocent Spouse Relief,” CPA Academy Webinar, March 3, 2021
- “Married to My (Ex)Spouse’s Taxes: Innocent Spouse Relief,” CPA Academy Webinar, February 1, 2021
- “Married to My (Ex)Spouse’s Taxes: Innocent Spouse Relief,” CPA Academy Webinar, February 8, 2021