



7011 Main Street, Frisco, Texas 75034
O: 214.984.3410 TF: 855.676.1040 F: 214.984.3409
www.FreemanLaw.com

Matthew L. Roberts, J.D., LL.M., Principal

Mr. Roberts is a Principal of the Firm. He devotes a substantial portion of his practice to helping clients successfully navigate and resolve their federal tax disputes, either administratively, or, if necessary, through litigation. As a trusted advisor, he has provided legal advice and counsel to hundreds of clients, including individuals and entrepreneurs, non-profits, trusts and estates, partnerships, and corporations.

Having served nearly three years as an attorney-advisor to the Chief Judge of the United States Tax Court in Washington, D.C., Mr. Roberts leverages his unique insights into government processes to provide his clients creative, innovative, and cost-effective solutions to their tax problems. In private practice, Mr. Roberts has successfully represented clients in all phases of a federal tax dispute, including IRS audits, appeals, litigation, and collection matters. He also has significant experience representing clients in employment tax audits, voluntary disclosures, FBAR penalties and litigation, trust fund recovery penalties, and penalty abatement and waiver requests.

Often times, Mr. Roberts has been engaged to utilize his extensive knowledge of tax controversy and litigation matters to assist clients in their transactional matters. For example, he has provided tax advice to businesses on complex tax matters related to domestic and international transactions, formations, acquisitions, dispositions, mergers, spin-offs, and liquidations.

Mr. Roberts received his Bachelor of Accountancy and his Master of Science in Taxation from the University of Mississippi. He received his law degree, *summa cum laude*, from the University of Mississippi School of Law, where he graduated in the top five percent of his law school class. During law school, Mr. Roberts was an editor for the *Mississippi Law Journal* and also an executive board member of the Moot Court Board.

After law school, Mr. Roberts received an LL.M. (Master of Laws) in Taxation from New York University School of Law. He is a frequent speaker and author on complex tax matters, and his articles have been published in national and regional publications, including the Journal of Tax Practice and Procedure, Tax Notes, The Tax Adviser, and Today's CPA.

Mr. Roberts has also served as an adjunct tax law professor at the Southern Methodist University Dedman School of Law, where he taught Corporate Income Taxation.



Matthew L. Roberts, J.D., LL.M.

Direct: 469.998.8482

Email: mroberts@freemanlaw.com

Practices

- Tax Litigation
- IRS Audits & Appeals
- Offshore & Foreign Tax Compliance
- Tax Planning
- Criminal & White-Collar Defense
- Probate Litigation
- Business Litigation

Education

- New York University, LL.M. in Taxation
- The University of Mississippi School of Law, J.D., *summa cum laude*
- The University of Mississippi, M.S. in Taxation
- The University of Mississippi, B.S. in Accountancy

Bar Admissions

- Supreme Court of the United States
- State of Texas
- State of Mississippi
- United States Court of Appeals for the Fifth Circuit
- United States District Court for the Northern District of Texas, Eastern District of Texas, and Southern District of Texas
- United States Tax Court

Publications

- Author, “Challenging FBAR Penalties in Federal Court: FBAR Litigation,” JD Supra, January 10, 2022.
- Author, “Is Cryptocurrency ‘Property’ for U.S. Income Tax Purposes?,” JD Supra, October 4, 2021.
- Author, “Does the IRS’ First Time Abatement Rule Apply to Tax-Exempt Organizations?,” JD Supra, June 4, 2021.
- Author, “Supreme Court Hands Tax Advisor Big Win in CIC Services, LLC v. IRS,” JD Supra, May 20, 2021.
- Author, The King of Pop, Michael Jackson’s, Estate Wins Big at Tax Court, JD Supra, May 14, 2021.
- Author, “How to Successfully Request IRS Penalty Relief,” JD Supra, February 4, 2021.
- Co-Author, “A Primer on the IRS’ New Voluntary Disclosure Practice: A Taxpayer’s Secret Weapon,” Cover Story of Today’s CPA, January/February 2021 Edition.
- Author, “IRS Publishes Proposed BBA Regulations on Special Enforcement Matters,” JD Supra, December 8, 2020.
- Author, “Can You Go to Jail for Failing to Disclose Virtual Currency on a Tax Return or as Part of An Offer for a Collection Alternative,” JD Supra, November 18, 2020.
- Author, “Court Strikes Down Largest Non-Willful FBAR Penalty Ever,” JD Supra, October 10, 2020.
- Author, “Clarifying the Contours of ‘Reasonable Compensation,’” JD Supra, October 2, 2020.
- Co-Author, IRS Voluntary Disclosures, State Bar of Texas, August 27, 2020.
- Author, “Penalty Defenses and the Supervisory-Approval Requirement,” The Tax Adviser, August 1, 2020.
- Co-Author, “Whistleblowers Face Self-Employment Tax Worries Too,” Tax Notes Federal, December 9, 2019.
- Co-Author, “New IRS Tax Audit Rules and Divorce Agreements,” Dallas Bar Association Headnotes: Family Law, September 2018.
- Co-Author, “The New Partnership Audit Rules – Turning the Taxation of Partnerships Upside Down,” Petroleum Accounting and Financial Management Journal, Summer 2016.
- Co-Author, “Buckle Your Seatbelts: Employment Taxes are Back in Vogue and it will be a Bumpy Ride – the IRS and Department of Justice Tax Division are on the Hunt,” Journal of Tax Practice and Procedure, June – July 2015.
- Author, “Transmuting Mississippi’s Current Transmutation Doctrines: Establishing Clear and Consistent Precedents to Property Division,” 80 MISS. L. J. 709 (2010).

Speaking Engagements

- “Successfully Represent Your Client Against IRS FBAR Reporting Penalties,” CPA Academy, December 8, 2021.
- “Civil International Penalties,” Freeman Law International Tax Symposium, November 18, 2021.
- “Represent Your Client Against IRS Foreign-Activity Reporting Penalties,” CPA Academy Webinar, September 8, 2021.
- “The Taxation of Settlements and Judgments: What You Need to Know,” CPA Academy Webinar, August 6, 2021.
- “New Tax Practitioners: Collection Due Process,” DC Bar, April 21, 2021.

- “Successfully Represent Your Client on IRS Penalty Abatement & Waiver Claims,” CPA Academy Webinar, February 26, 2021.
- “The IRS’s Renewed Interest on Tax Fraud: What Tax Professionals Should Know Now,” CPA Academy Webinar, January 6, 2021.
- “Coronavirus and Recent Tax and Business Relief: What You Need to Know Now,” TXCPA Dallas Webinar, April 8, 2020.
- “Partnership Tax Audit and Collection Rules Including Final and Reproposed Regulations,” 2019 Corpus Christi Chapter/TSCPA Tax Conference, February 1, 2019.
- “New Partnership Audit Rules: What They Mean to Partnerships and Tax Professionals,” Lorman Live Webinar, March 16, 2018.
- “New Partnership Audit Rules: What They Mean to Partnerships and Tax Professionals,” Dallas Bar Association Tax Section, December 4, 2017.
- “The New Partnership Audit Rules,” First Bank & Trust Seminar, November 9, 2016.
- “Taxing Times: Planning and Defending in an Uncertain Tax and IRS Environment,” Firm Conference, October 25, 2016.
- “Civil and Criminal Employment Tax Enforcement Efforts: Employers Beware,” Firm Conference, November 3, 2015.

Teaching

- Dedman School of Law, Southern Methodist University, Adjunct Tax Professor, Corporate Income Taxation.