

# TAX LITIGATION

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*COMPLEXITY, SIMPLIFIED.*



## WHEN NUMBERS COUNT

A Texas-based law firm with international reach, our attorneys are located in Dallas, Frisco, Austin, Washington, D.C., and Mexico City. We have represented clients across six continents and more than 35 countries, advising on tax treaties, transactions, and litigation—serving as trial lawyers, tax attorneys, and trusted counsel.

U.S. News and World Reports has recognized Freeman as a “Tier 1” law firm. Our ranks include attorneys who have been named to U.S. News and World Report’s Best Lawyers in America list, recognized by Chambers & Partners as among the leading attorneys in the United States, and recognized as the “Leading Tax Controversy Litigation Attorney of the Year” for the State of Texas.

Our tax litigation practice group includes a former IRS trial attorney, former law clerks of the United States Tax Court (one of whom clerked for the Chief Judge of the Tax Court), tax law professors, dual-credentialed attorney-CPAs, and attorneys with advanced LL.M. tax degrees from the most prestigious tax programs in the nation. One-third of our attorneys serve as law professors at tier one law schools.

**In cases before the United States Tax Court, we have decreased the tax owed by our clients by an average of more than 80%.**

## A CUT ABOVE

Our tax litigation practice has garnered a national and international reputation for high-stakes, complex tax controversies, including IRS tax litigation and cross-border tax disputes. Our tax attorneys are experienced litigators with trial-tested litigation skills and in-depth substantive tax knowledge, having collectively litigated hundreds of cases before the U.S. Tax Court and federal district courts.

We host one of the world’s largest international tax conferences, focusing heavily on civil and criminal tax litigation developments in the United States and internationally. And we provide an intensive Tax Court preparation course, training tax attorneys across the nation for the Tax Court’s bar examination and honing tax advocacy and litigation skills.

Along with our reputation for integrity and sophistication, we maintain close working relationships with federal and state tax authorities, due in large part to our extensive tax knowledge and reputation for persuasive advocacy. Our commitment to exceptional legal counsel is why we are known for providing creative and innovative solutions to the most complex tax problems—offering solutions when numbers count.

### A Snapshot of Our Recent Client Work:

- In 2022, Freeman litigated multiple issues of first impression including direct challenges to the Employer Mandate in the D.C. Circuit Court of Appeals and the Fast Act’s passport provisions in both the Fifth Circuit Court of Appeals and the U.S. Tax Court.
- Freeman obtained a discharge of a \$17 million-plus federal tax liability on behalf of an individual client.
- Freeman obtained the release of a \$125 million tax lien, facilitating a \$345-million private equity transaction.



## TAX CONTROVERSY SERVICES

We offer practical solutions to tax disputes, leading our clients through IRS tax proceedings and litigating with the Department of Justice–Tax Division. We litigate complex tax cases and tax controversies in the U.S. Tax Court, federal district courts, the U.S. Court of Federal Claims, and federal bankruptcy courts, as well as in state court and before state tax authorities. Our tax controversy services include:

- **Audit Controversy.** We leverage our unparalleled procedural knowledge and insight, including utilizing Fast Track Appeals resolution, pre-filing agreements (PFAs), Early Referral, and other IRS procedures and programs. We have extensive experience with IRS summonses, enforcement proceedings and privilege disputes.
- **Competent Authority Assistance and APAs.** Requests for competent authority assistance, unilateral, bilateral, and multi-lateral advance pricing agreements and private letter rulings.
- **Issue Resolution.** Obtaining IRS or Treasury action in the form of rulings from the IRS National Office, including private letter rulings (PLRs) and technical advice memoranda (TAMs).
- **Government Relations.** Interacting with Congressional tax committees and upper levels of the U.S. Treasury Department and IRS Office of Chief Counsel to obtain critical legislation, major policy changes, regulations, and published guidance.
- **Federal Tax Litigation.** Representation of clients in civil and criminal tax matters in the U.S. Tax Court, the Court of Federal Claims, and district courts.
- **IRS Appeals.** Representing clients before the IRS Independent Office of Appeals.
- **Tax Penalties.** Seeking and obtaining tax penalty abatement.

Freeman's tax attorneys provide practical counsel and creative solutions, leveraging their combined depth and breadth of substantive tax knowledge.

## EXPERIENCED TAX LITIGATION COUNSEL

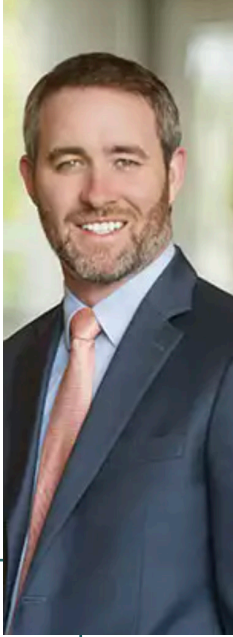
Our tax litigation counsel are prolific authors on complex tax matters. They are also frequent and renowned expert speakers, providing their unique insights to tax professionals across the globe. They draw on their backgrounds from former government service, including as tax trial attorneys with IRS Chief Counsel and as law clerks for the U.S. Tax Court. They teach tax law at top-tier law schools and have years of experience as first-chair trial lawyers in high-stakes, complex tax controversies. Our tax lawyers provide skillful representation and employ insightful strategies—delivering first-rate caliber services, whether the dispute involves individual, corporate, partnership, or international matters.

We thrive on resolving high-stakes tax disputes and tax controversies. Our tax controversy attorneys have successfully represented taxpayers in cross-border tax disputes and have defended challenges on economic substance and sham transaction grounds, tax fraud penalties, and tax shelter promoter disputes. We have represented taxpayers in transfer-pricing matters involving intellectual-property; offshore tax compliance disputes involving FBAR penalties and other international information return penalties; and litigated novel issues and “issues of first impression.”

Our more recent tax cases include:

- Conservation easements
- Micro-captive insurance
- Foreign Account Tax Compliance Act (FATCA)
- International and offshore tax compliance and reporting, including penalty defense for improper or late filing
- International transfer-pricing
- FBAR penalty defense
- Tax shelter cases, including proposed injunctions and penalty cases
- Valuation matters
- Tax penalty issues
- Digital currency and blockchain

## FIRM LEADERSHIP

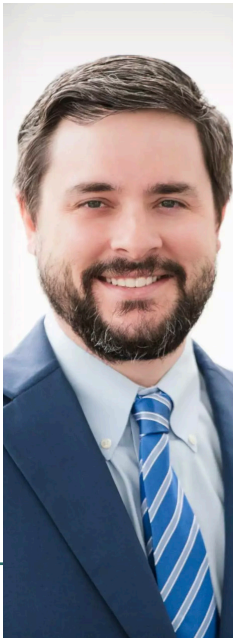


### JASON B. FREEMAN, FOUNDING MEMBER

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Mr. Freeman is the firm's founding member. He is a dual-credentialed attorney-CPA, law professor, and trial attorney. Mr. Freeman has been named by Chambers & Partners as among the leading tax and litigation attorneys in the United States and to U.S. News and World Report's Best Lawyers in America list. He is a former recipient of the American Bar Association's "On the Rise – Top 40 Young Lawyers" in America award. Mr. Freeman was named the "Leading Tax Controversy Litigation Attorney of the Year" for the State of Texas for consecutive years by AI.

He is a Forbes contributor for tax and white-collar law and serves on the law school faculty at SMU's Dedman School of Law, where he has taught a course in the law of federal income taxation for a decade. Mr. Freeman is a former chairman of the Texas Society of CPAs (TXCPA) and the Dallas Society of CPAs (TXCPA-Dallas), and served multiple terms as the President of the North Texas chapter of the American Academy of Attorney-CPAs.



### MATTHEW L. ROBERTS, PRINCIPAL

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Mr. Roberts is a Principal of the firm. He 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 and served as an editor for the Mississippi Law Journal. He served nearly three years as an attorney-advisor to the Chief Judge of the United States Tax Court in Washington, D.C.

Mr. Roberts also serves as a tax law professor at the Southern Methodist University Dedman School of Law, where he teaches Corporate Income Taxation. He received his LL.M. (Master of Laws) in Taxation from the New York University School of Law. 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.



## CLIENT TESTIMONIALS

*"Jason successfully argued our tax case and the IRS conceded! With his accounting background and experience as a tax attorney, Jason Freeman is a rock star. Highly recommend!"*

–M.J.

*"Jason . . . is a dedicated professional and always took the time to patiently walk me through the process and explain the issues. Having watched him in court, I can attest that he is an exceptionally gifted trial attorney and communicator. I would highly recommend him."*

–J.L.

# WHEN THE STAKES ARE HIGH AND THE ISSUES ARE COMPLEX

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