

Practice Areas

- Tax
- Tax Controversy & Litigation

Education

- University of Texas at Austin, B.A., 1974
- University of Texas at Austin, J.D., 1977

Honors

- Listed, Chambers USA: America's Leading Lawyers for Business (2009, 2010)
- Listed, The Legal 500 U.S. – Tax Controversy (2009, 2010)
- Repeatedly named a "Texas Superlawyer" by Texas Monthly magazine
- Fellow, American College of Tax Counsel (unanimously inducted, 1995)
- Named one of the country's leading federal tax litigators in The Legal 500 U.S. (2007 ed.)
- Consul Award for Distinguished Leadership and Personal Service
- Member, Texas Law Review

Larry A. Campagna

Shareholder
Houston

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Larry A. Campagna has established a reputation as an authoritative litigator in matters of business litigation and white collar criminal defense, as well as federal, state and local tax controversies. Over the past 30 years, he has resolved thousands of civil and criminal litigation matters, many of which involved sophisticated and complex legal issues that established precedent in courts at the federal, state and local levels.

Highlights of Mr. Campagna's career include: representing the first taxpayer to be awarded attorneys' fees by the Fifth Circuit Court of Appeals; serving as lead counsel in one of the largest project cases in the history of the United States Tax Court; and successfully defending one of the world's largest accounting firms in a tax malpractice case.

Mr. Campagna teaches a course in the law of Tax Crimes and Money Laundering as an Adjunct Professor at the University of Houston Law Center. He has served the American Bar Association Section of Taxation as Chair of the Employment Taxes Committee; as Chair of the Subcommittee on IRS Investigations and Procedures of the Committee on Civil and Criminal Tax Penalties; and as Chair of a Task Force on Offshore Credit Card Cases of the Civil and Criminal Tax Penalties Committee.

Significant Cases

- In *Johnson v. Sawyer*, we battled for 15 years against the IRS to obtain damages for the wrongful disclosure of Mr. Johnson's confidential tax information. The Government eventually paid Mr. Johnson the nation's largest settlement for wrongfully disclosing tax return information.
- We served as lead counsel in one of the largest project cases in the history of the United States Tax Court, which involved over 2000 Petitioners and posed strategic and logistical challenges for both the taxpayers and the IRS. Our firm represented over 700 of the taxpayers and negotiated settlements on behalf of those taxpayers as well as generic settlements that could be applied to others with Hillcrest cases.
- We represented the first taxpayer to be awarded attorneys' fees by the United States Court of Appeals for the Fifth Circuit.

- Vice-President, Student Bar Association
- High Honors and Special Honors in Plan II
- Cactus Outstanding Student
- Friar Society
- Texas Intercollegiate Debate Champion, 1972
- President's Advisory Committee on Placement
- Chairman, Student Committee on Orientation Procedures
- Phi Beta Kappa and Omicron Delta Kappa honoraries

Bar Admissions

- Texas

Court Admissions

- United States Supreme Court
- Supreme Court of Texas
- United States Courts of Appeals for the Fifth, Ninth, Eleventh and Federal Circuits
- United States Court of Federal Claims
- United States Tax Court
- United States District Courts for the Southern, Northern, Eastern, and Western Districts of Texas

Larry A. Campagna, *Continued*

Publications

- "**Tax Crimes: Cases & Materials**"; Casebook co-authored with John A. Townsend, Steve Johnson and Scott A. Schumacher, published 2008 by Lexis-Nexis
- **CCH Journal of Tax Practice and Procedure**; Advisory Board of Editors

Recent Lectures, Panels and Articles (Partial Listing)

- The Short Road Between Civil and Criminal Tax Fraud; UCLA Tax Controversy Institute, Beverly Hills/October 2010
- Qualified Offers and the Recovery of Administrative and Litigation Costs From the IRS; UCLA Tax Controversy Institute, Beverly Hills/October 2010
- Integrity and Accountability in the Financial Sector – U.S. Style; 28th International Symposium on Economic Crimes, Cambridge, England/September 2010
- Sensitive Issue Examinations – Is *Tweel* Still Relevant?; American Bar Association Section of Taxation, Toronto/September 2010
- IRS Audit and Enforcement – Coming Attractions; 2nd Annual NYU Tax Controversy Forum, New York/June 2010
- Closing the Audit: Appeals & Beyond; Tax Executives Institute, Seminar on IRS Audits and Appeals, Chicago/May 2010; Tax Executives Institute, Seminar on IRS Audits and Appeals, Chicago/May 2009
- Stay Out of the Kitchen – Hot Topics in Tax Controversy; Texas Society of CPAs Tax Expo, Houston/January 2010; Tennessee Federal Tax Conference, Nashville/November 2009; Texas Society of CPAs Tax Expo, Houston/January 2009
- Prosecutorial Priorities; American Bar Association Section of Taxation, San Antonio/January 2010
- Contribution Among Responsible Persons Under Section 6672(d) -- Unresolved Issues; American Bar Association Section of Taxation, San Antonio/January 2010
- Civil Considerations During and After the Criminal Tax Investigation; American Bar Association, 25th National Institute on Criminal Tax Fraud, San Francisco/December 2009
- Case Study on Penetration of Financial Institutions in the United States, 27th International Symposium on Economic Crimes, Cambridge, England/September 2009
- Practical Considerations Involving Ongoing Voluntary Disclosures (of Offshore Accounts), American Bar Association Section of Taxation, Chicago/September 2009

Larry A. Campagna, *Continued*

- Quality Control for Tax Prosecutions: How the Tax Division Decides Which Cases to Accept for Prosecution, American Bar Association Section of Taxation, Washington/May 2009
- Closing the Audit: Appeals & Beyond, Tax Executives Institute, Seminar on IRS Audits and Appeals, Chicago/May 2009
- Ethical Problems Facing the Criminal Tax Defense Lawyer, American Bar Association, 25th National Institute on Criminal Tax Fraud, San Francisco/December 2008
- Conflicts Check: Ethics Issues in Determining Who is the Client? What's the Scope? Should You Take the Work?, Southern Federal Tax Institute, Atlanta/October 2009; Mississippi Tax Institute, Jackson/November 2009; University of Texas Tax Institute, Austin/November 2008; American Bar Association Section of Taxation, Washington/May 2008; Chamberlain, Hrdlicka, White, Williams & Martin 31st Annual Tax Planning Seminar, Houston/November 2008
- When Special Agents Come Calling, University of Florida Graduate Tax Program, Gainesville/November 2008; Tulane Tax Institute, New Orleans/October 2003; Houston Bar Association Tax Section, Houston/November 2003; Chamberlain, Hrdlicka, White, Williams & Martin 26th Annual Tax Planning Seminar, Houston/November 2003
- Banking on Trouble-- International Money Laundering Investigations: Perils and Pitfalls for the Practitioner; Twenty-Sixth International Symposium on Economic Crime, Cambridge, England/September 2008; American Bar Association Section of Taxation, San Francisco/September 2008
- Employee or Independent Contractor: New Perspectives on an Old Issue, American Institute on Federal Taxation, Birmingham/June 2008 ; Texas Society of CPAs Spring Expo, Houston/May 2007
- Square Corners and Curves: Throw Your Professional Compass Away, You Need a GPS System to Navigate Now!, Texas Society of CPAs Spring Expo, Houston/May 2008; Wednesday Tax Forum, Houston/February 2008
- IRS War on Tax Advantaged Transactions: KPMG, Virgin Islands and More, American Bar Association, 23d National Institute on Criminal Tax Fraud, San Francisco, December 2007
- Employee or Independent Contractor: New Perspectives on an Old Issue, Texas Society of CPAs Spring Expo, Houston, May 2007
- Sentencing Update, American Bar Association, 22d National Institute on Criminal Tax Fraud, San Francisco, December 2006
- To Boldly Go Where No Taxpayer Has Gone: New Compliance Initiatives at the IRS, Chamberlain Hrdlicka 29th Annual Tax Planning Seminar, Houston, November 2006; Southern Federal Tax Institute, Atlanta, September 2006
- Appealing Trends: Developments in the IRS Office of Appeals, Tax Executives Institute Annual Conference, Scottsdale, October 2006
- The Civil-Criminal Whipsaw: How The Prospect Of Simultaneous Civil And Criminal Tax Cases Impacts Defense Strategies In Tax Controversies, Houston Bar Association Section of Taxation, Houston, May 2006; Texas Society of CPAs Family Conference, Galveston, June 2006; Texas Society of CPAs Spring Expo, Houston, May 2006; State Bar of Texas, Tax Controversy Course, Houston, December 2005; Chamberlain Hrdlicka, 28th Annual Tax Planning Seminar, Houston, November 2005
- The Importance of Zealous Advocacy in Tax Cases Under the Model Rules and Circular 230, American Bar Association Section of Taxation, San Francisco, September 2005
- Coping with the New Enforcement-Minded IRS, American Federal Tax Institute, Birmingham, June 2005
- Recent Developments Concerning Sentencing Guidelines For Federal Tax Crimes, American Bar Association, 20th and 21st National Institutes on Criminal Tax Fraud, San Francisco, December 2004 and 2005

Larry A. Campagna, *Continued*

- Daddy Died with A Cayman Bank Account: Riddles Wrapped in Enigmas, Chamberlain Hrdlicka 27th Annual Tax Planning Seminar, Houston, November 2004
- Consideration Of Potential Criminal Exposure In The Hypothetical Tax Transaction, University of Texas Tax Institute, Houston, October 2004
- Let Mikey Try It: Using New Programs In Dealing With The IRS, Tax Executives Institute, San Antonio, April 2005; Tennessee Federal Tax Institute, Nashville, October 2004; Chamberlain Hrdlicka 26th Annual Tax Planning Seminar, Houston, November 2003; Southern Federal Tax Institute, Atlanta, September 2003
- Playing The Hand You're Dealt: Preparing For Audit With The New Tax Shelter Disclosure Regulations, Tax Executives Institute, Seminar on IRS Audits and Appeals, Las Vegas, February 2004
- Developments in Employment Tax Prosecutions, American Bar Association Section of Taxation, Kissimmee, January 2004
- Update on IRS Investigations of Offshore Transactions, American Bar Association, 19th National Institute on Criminal Tax Fraud, San Francisco, December 2003
- When Special Agents Come Calling, Tulane Tax Institute, New Orleans, October 2003; Houston Bar Association Tax Section, Houston, November 2003
- Preparing an Effective Protest, IRS Appeals Office Technical Symposium, Houston, May 2003
- Getting The Most Out Of "LIFE"—IRS Audits & Appeals In The 21st Century, Tax Executives Institute, Seminar on IRS Audits and Appeals, Chicago, May 2003
- Collaboration and Confrontation: Successful Strategies for IRS Audits & Appeals, Tax Executives Institute Mid-Year Conference, Washington, March 2003
- Riddles Raised by Those Who Don't Read: Solving Purported Problems with the Right of Contribution Under I.R.C. § 6672(d), Journal of Tax Practice and Procedure, February – March 2003
- Deadline for Offshore Voluntary Compliance Initiative is April 1, Houston Business Journal – March 2003
- How Sarbanes-Oxley Impacts Tax Practitioners and Are There Ethical Lessons to Learn? Moderator, Teleconference Sponsored by American Bar Association Section of Taxation and the ABA Center for Continuing Legal Education, January 2003
- Can Offshore Sinners Repent? The IRS Offshore Credit Card Project and the New Voluntary Disclosure Policy, 2003 Houston Tax Forums, Houston, January 2003
- How to Beat the IRS in a Civil/Criminal Case, Texas Bar Association White Collar Crime Seminar, Houston, November 2002
- When the Practitioner Becomes the Target: IRS Attacks on Tax Advisors, Transferees and Third Parties, Southern Federal Tax Institute, Atlanta, September 2002; Texas Society of CPAs, Corpus Christi, October 2002; Houston Bar Association Tax Section, Houston, November 2002; American Women's Society of CPAs, Houston, February 2003; Chamberlain Hrdlicka 25th Annual Tax Planning Seminar, Houston, November 2002
- Representing the Client During a Criminal Investigation: Defense Tactics During IRS Administrative and Grand Jury Investigations, American Bar Association, 19th National Institute on Criminal Tax Fraud, San Francisco, December 2002
- Sarbanes-Oxley for the Tax Practitioner, American Bar Association Section of Taxation, San Antonio, January 2003

Larry A. Campagna, *Continued*

- Handling Investigations Involving Civil/Criminal Tax Issues, Texas Bar Association, White Collar Crime Seminar, Houston, November 2002
- Compliance: How Transparent is Reasonable, Large and Mid-Size Business Roundtable Discussion, UCLA Annual Tax Controversy Institute, Los Angeles, October 2002
- A Primer on the Litigation of Federal Tax Issues, Houston Volunteer Lawyers Association, Low Income Taxpayer Clinic, Tax Controversy Workshop, Houston, November 2003 & June 2002
- Everything Old Is New Again: Negotiating With the New IRS Appeals Office, Tax Executives Institute, Seminar on IRS Audits and Appeals, Orlando, February 2002; Texas Society of CPAs, Spring Accounting Expo, Houston, May 2002
- Hot Issues in Tax Controversy Practice: Avoid Being the Weakest Link, Chamberlain 24th Annual Tax Planning Seminar, Houston, November 2001
- Tax Controversies: Where We've Been and Where We're Going, Texas Society of CPAs, Tax Expo 2002, Houston, January 2002; Chamberlain Hrdlicka 23d Annual Tax Planning Seminar, Houston, November 2000
- Representing a Tax Criminal Prior to the Criminal Tax Investigation, American Bar Association, Criminal Tax Fraud 2001, 18th National Institute on Criminal Tax Fraud, Washington, November 2001; American Bar Association, 14th National Institute on Criminal Tax Fraud and Money Laundering, San Francisco, December 1997; American Bar Association, 13th National Institute on Criminal Tax Fraud and Money Laundering, San Francisco, December 1996; American Bar Association, 11th National Institute on Criminal Tax Fraud and Money Laundering, New York, November 1994
- New Tricks for Old Dogs: The Changing Look of Negotiations at IRS Appeals, Tax Executives Institute, Seminar on IRS Audits and Appeals, Los Angeles, February 2001; Orlando, February 2000; Las Vegas, February 1999; National Conference of CPA Practitioners, Houston Chapter, September 2000; Tax Executives Institute, Houston Chapter Tax School, April 2001; Texas Society of CPAs, Tax Forums 2000; Tax Expo 2001, Houston
- Is That Worker an Employee?, IRS Tax Talk Today Webcast Panel Presentation, Washington, August 2001
- Some Observations on Establishing Independence: The Prohibition of Ex Parte Communications by Appeals Officers, American Bar Association Section of Taxation, Chicago, August 2001
- Employment Tax Worker Classification Disputes in the Tax Court Under Section 7436, United States Tax Court Judicial Conference, Charlottesville, April 2001; American Bar Association Section of Taxation, Phoenix, January 2001
- Preserving Client Confidences: Putting the *Kovel* Accountant in the Context of the Attorney-Client Privilege, the Work Product Doctrine, and the Tax Practitioner Privilege, American Bar Association, 17th National Institute on Criminal Tax Fraud, Washington, November 2000
- Presenting Your Best Case to the Tax Court, University of Houston Law School Panel Presentation, November 2000
- Exacto Springs Eternal: Planning for IRS Attacks on Reasonable Compensation, Chamberlain 23d Annual Tax Planning Seminar, November 2000
- Worker Reclassification and Collection Due Process, American Bar Association Section of Taxation, San Diego, January 2000

Larry A. Campagna, *Continued*

- The Good, the Bad and the Ugly: Highlights and Lowlights of the IRS Reform Bill, American Institute on Federal Taxation, Birmingham, Alabama, June 1999; Houston Bar Association Tax Section, November 1998; Texas Society of CPAs, Houston Chapter Tax Forums, October 1998
- When the Special Agent Knocks, American Bar Association, 16th National Institute on Criminal Tax Fraud, San Francisco, December 1999
- Eggshell Audits: Handling the IRS Examination When You Know the Eggs are Rotten, Chamberlain Hrdlicka 22d Annual Tax Planning Seminar; Houston, Atlanta, 1999
- Civil Considerations During the Criminal Tax Investigation, American Bar Association, 15th National Institute of Criminal Tax Fraud and Civil Tax Controversies, Washington, D.C., November 1998
- Legal Surfing: Basics of the Internet for Lawyers, State Bar of Nevada, Las Vegas, December 1998
- Texas Institute for Continuing Legal Education, Eleven presentations in Houston, Dallas, San Antonio, El Paso and Albuquerque, 1996-1998; Specialized Professional Institutes, New Orleans, December 1996, 1997 and 1998
- Accountant Liability for the New Millennium: New Developments in Limitations and Disclosure Responsibilities, Texas Society of CPAs, Houston, May 1998
- Use of Expert Witnesses--Experts, Advocates and Overkill, Federal Tax Litigation Seminar, Court Procedures Committee of the Tax Section of the State Bar of Texas in cooperation with the Texas Institute of Continuing Legal Education, Houston, April 1998
- Negotiating at Appeals: A Fresh Look at Conventional Methods and Wisdom, American Society of Women CPAs of Houston, Fifteenth Annual Seminar, Houston, February 1998; Mississippi Tax Institute, Jackson, October 1997
- Tax Executives Institute, Seminar on IRS Audits and Appeals, Orlando, February 1998; Atlanta, May 1997; Baltimore, April 1996; Chicago, April 1995; San Francisco, December 1994; Denver, April 1994; and Chicago, April 1993; Texas Society of CPAs, Houston Chapter, Tax Expo/January 1997; Spring Accounting Expo, May 1996; Tax Executives Institute, Federal Tax Course Level II, UCLA, Los Angeles, August 1995; General Motors/EDS Tax Seminar, Plano, December 1993
- Employee Or Independent Contractor: Only Your Hairdresser Knows For Sure, Tax Executives Institute, Dallas Chapter, November 1997; Texas Society of CPAs, Doing Business with the IRS Seminar, Dallas, June 1997; Tax Executives Institute, Federal Tax School, Houston, February 1997
- Texas Society of CPAs, Houston Chapter, Federal Tax Courses, Twelve presentations in 1992 – 1997; Mississippi Tax Institute, Jackson, October 1996; Tax Executives Institute, 50th Annual Conference, Nashville, October 1995; American Institute on Federal Taxation, Birmingham, Alabama, June 1995
- University of Texas Tax Institute, Austin, October 1993; Petroleum Accountants Society, Houston Chapter, December 1992
- See No Evil, Hear No Evil, and Speak No Evil: Handling Voluntary Disclosures Without Personal Exposure, Texas Society of CPAs, 1999 Tax Forums, Houston, May 1999 and October 1999; 1998 Tax Forums, Houston, September 1998 and January 1998; Texas Society of CPAs, Corpus Christi Chapter, October 1997; Texas Society of CPAs, CPE Tax Expo, Houston, January 1997
- How to Prepare an Effective Appeal, Tax Executives Institute, 52d Annual Conference, San Antonio/October 1997

News

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- Chamberlain Hrdlicka Nationally Ranked In 2012 Editions of Best Law Firms & Best Lawyers

Larry A. Campagna, *Continued*

- 2011 Chambers USA Ranks Chamberlain Hrdlicka's Houston-Based Attorneys High in Tax Category
- Chamberlain Hrdlicka Ranked Nationally in 2011 Chambers USA
- Chamberlain Hrdlicka Nationally Ranked in 2011 Edition of Best Lawyers
- Chambers USA Once Again Ranks Chamberlain Hrdlicka Among Top Ten National Firms in Tax Litigation
- Legal 500 Again Names Chamberlain Hrdlicka as Preeminent in Tax Controversy

Professional Affiliations

- Fellow, American College of Tax Counsel
 - American Bar Association, Section of Taxation; Committee on Civil & Criminal Penalties, Vice-Chair, 2009 –present, Liaison to Standards of Tax Practice, 2001 – present, Chair, Task Force on Offshore Credit Card Cases, 2002-2008, Chair of Subcommittee on IRS Investigations & Procedures, 1992 to 1994, Task Force on Section 6672, Task Force on Attorneys Fee Awards; Committee on Employment Taxes, Chair, 1994-1996, Vice-Chair, 1992-1994, Chair of Subcommittee on Trust Fund Taxes, 1991-1992
 - Fellow, Houston Bar Foundation
 - Committee on Civil & Criminal Penalties
 - Chair, Task Force on Offshore Credit Card Cases, 2002 - present
 - Liaison to Standards of Tax Practice, 2001 – present
 - Chair of Subcommittee on IRS Investigations & Procedures, 1992 - 1994
 - Task Force on Section 6672
 - Task Force on Attorneys Fee Awards
 - Committee on Employment Taxes
 - Chair, 1994-1996
 - Vice-Chair, 1992-1994
 - Chair of Subcommittee on Trust Fund Taxes, 1991-1992
 - State Bar of Texas
 - College of the State Bar of Texas, 1990-present
 - Section of Taxation Committee for Liaison with the Comptroller of Public Accounts
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