

#### Practice Areas

- Tax
- Tax Controversy & Litigation

#### Education

- University of Texas at Austin, McCombs School of Business, B.B.A., 1998
- University of Houston Law Center, J.D., 2001
- New York University, LL.M. in Taxation, 2002

#### Honors

- Recipient, 2010 Janet R. Spragens Pro Bono Award, American Bar Association Section of Taxation
- Named a Leading Individual in the Tax Litigation Nationwide category by Chambers USA-America's Leading Lawyers for Business (2006-2011)
- Named in The Best Lawyers in America in Litigation & Controversy - Tax (2012)
- Named in The Best Lawyers in America in Tax Law (2010-2011)

## Juan F. Vasquez, Jr.

Shareholder



Juan F. Vasquez, Jr. concentrates his practice on federal, state and local tax controversy matters, including in connection with examinations, administrative appeals and trial. Mr. Vasquez also represents clients in administrative and policy matters before the IRS. He additionally represents clients in tax planning matters. Mr. Vasquez represents a broad range of clients including individuals, small businesses and large Fortune 500 companies.

Mr. Vasquez has been involved in complex cases at various levels of the court system, including the Tax Court, Federal District Courts, Court of Federal Claims, Courts of Appeal (the Fourth, Fifth, Seventh, Eleventh and Federal Circuits), and the U.S. Supreme Court.

Mr. Vasquez serves as an Adjunct Professor at the University of Houston Law Center, where he teaches *Tax Controversy & Litigation* and *Taxation of Sales and Exchanges*. Mr. Vasquez also serves as an Adjunct Professor at Texas Southern University-Thurgood Marshall School of Law, where he teaches *Tax Controversies*. Mr. Vasquez serves as Chair of the Hispanic National Bar Association Tax Committee. An active member of the American Bar Association Section of Taxation, Mr. Vasquez was recently awarded the Janet R. Spragens Pro Bono Award, was named a Nolan Fellow, and is the immediate past Chair of the Section's Diversity Committee. Mr. Vasquez is also a frequent lecturer and author on topics relating to tax procedure, partnerships, corporate tax, and related controversies. Mr. Vasquez is a past Chair of the Houston Bar Association Section of Taxation.

Mr. Vasquez has been named as a leading individual in the Tax Litigation Nationwide category in the Chambers USA's "America's Leading Lawyers for Business" 2006 – 2011 Client Guide. He has also been named a "Texas Rising Star" by *Texas Monthly*. Mr. Vasquez has also been selected for inclusion in the The Best Lawyers in America in the specialty of Tax Law and the specialty of Litigation & Controversy - Tax, and has been named in Texas' Best Lawyers in Tax Law.

- Named in Texas' Best Lawyers in Tax Law (2010-2011)
- Named a "Texas Rising Star" by Texas Monthly (2007-2011)
- Named a 2008-2009 Nolan Fellow by the American Bar Association Section of Taxation
- Named a Legal Star by Aztec Muse (2010)
- Named the Project Blueprint Alumni of the Year (2010)
- Winner, Circle of Exceptional Volunteers, Big Brothers Big Sisters of Southwest Texas (2002)
- Distinguished Service Award, University of Houston Law Center

#### Bar Admissions

- Texas

#### Court Admissions

- U.S. Supreme Court
- U.S. Tax Court
- U.S. District Court, Southern District of Texas
- U.S. District Court, Western District of Texas
- U.S. District Court, Northern District of Texas

## **Juan F. Vasquez, Jr.,** *Continued*

Mr. Vasquez strongly believes in giving back to the community and is proud to serve on the Board of Directors of Big Brothers Big Sisters, where he is also Chair of the Audit Committee and a Member of the Executive Committee. He is also currently a Big Brother. Mr. Vasquez also serves as President of the Hispanic Bar Association of Houston and is a past President of the Mexican-American Bar Association of Houston.

#### **Significant Matters**

- Represented clients in a case in the District Court for the Northern District of Illinois which was the first court to apply the Section 7525 tax practitioner privilege to communications between an accounting firm and its clients.
- Represented numerous clients in "listed transaction" cases, including representing Fortune 500 clients at the audit level in a \$300 million matter.
- Represented clients in an identity privilege case against the government and a national law firm that involved whether clients who invested in allegedly "listed transactions" or "potentially abusive tax shelters" can maintain an attorney-client privilege and thus prevent the disclosure of their identities to the government.
- Represented clients in a multimillion dollar R&D tax credit case before the District Court for the Southern District of Texas.
- Represented a Fortune 500 client in a \$20 million collection due process case involving employment tax issues.

#### **Seminars & Presentations**

- Circular 230 Update: Ethical Issues With Tax Opinions and Practice Before the IRS, Houston Bar Association Section of Taxation, December 14, 2011
- Judicial Highlights, Chamberlain, Hrdlicka, White, Williams & Martin 34<sup>th</sup> Annual Tax Planning Seminar, Houston, November 29, 2011
- Using Qualified Offers to Resolve Tax Cases, American Bar Association Section of Taxation, October 21, 2011
- Strategies for Taking and Defending Depositions In Tax Cases, American Bar Association Section of Taxation, May 6, 2011
- Tax Controversy Practice, University of Houston Law Center, March 31, 2011
- Strategies for Settling Docketed Tax Cases, American Bar Association Section of Taxation, May 7, 2010
- When the IRS Calls - Handling Tax Collection, Controversy and Litigation Matters, American Bar Association Section of Taxation, May 6, 2010

- U.S. Court of Federal Claims
- U.S. Court of Appeals for the Fifth Circuit
- U.S. Court of Appeals for the Seventh Circuit
- U.S. Court of Appeals for the Federal Circuit

## Juan F. Vasquez, Jr., *Continued*

- Comparing United States and Mexico Judicial Systems and Discovery Practices in Tax Cases, American Bar Association Section of Taxation, January 22, 2010
- Diverse Assets: Utilizing Your Diversity Network to Advance A Career in Tax, American Bar Association Section of Taxation, January 22, 2010
- Effective Strategies for Pre-Trial Practice in the Tax Court, American Bar Association Section of Taxation, Fall Meeting, September 25, 2009
- A Perspective in Diversity: Advancing All Tax Attorneys, American Bar Association Section of Taxation, Fall Meeting, September 25, 2009
- Advancing a Career in Tax Law, American Bar Association Section of Taxation, Fall Meeting, September 24, 2009
- A Discussion of Diversity in Tax Law, American Bar Association Section of Taxation, Midyear Meeting, January 9, 2009
- Getting the Most Out of Your Expert Witness in Tax Cases, Houston Bar Association Section of Taxation, December 17, 2008
- Preparing for and Arguing Motions for Summary Judgment in Tax Cases, American Bar Association Section of Taxation, May Meeting, May 9, 2008
- Tax Controversy Strategies for Handling Your Next IRS Exam, IRS Appeal, and/or Litigation, Houston CPA Society, Texas Society of CPAs, 2008 Tax Expo, January 7, 2008
- Strategies and Trends in Civil Tax Controversy and in Tax Court Litigation, 66th NYU Institute on Federal Taxation, October 21, 2007
- BDO and the Never Ending Battle Between the IRS Summons Enforcement and the § 7525 Practitioner Privilege, The Houston Wednesday Tax Forum, August 28, 2007
- Motions Practice in the Tax Court, American Bar Association Section of Taxation, May Meeting, May 12, 2007
- Current Developments, Court Practice and Procedure, Committee of the American Bar Association Section of Taxation, May 11, 2007, January 19, 2007, October 20, 2006, May 5, 2006, February 8, 2006, September 16, 2005
- IRS Appeals Update, State Bar of Texas, Section of Taxation Webcast, February 16, 2007 and December 8, 2006
- IRS Examinations, State Bar of Texas, Section of Taxation Webcast, February 16, 2007
- Choice of Forum, American Bar Association Section of Taxation, Midyear Meeting, January 18, 2007

## Juan F. Vasquez, Jr., *Continued*

- Judicial Highlights, Chamberlain, Hrdlicka, White, Williams & Martin 29<sup>th</sup> Annual Tax Planning Seminar, Houston, November 2006
- Circular 230, IRS Nationwide Tax Forum 2006, August 1, 2006
- Negotiating Installment Agreements with the IRS Collection Division, IRS Nationwide Tax Forum 2006, August 1 and 2, 2006
- TEFRA: Review of the Unified Partnership Audit Procedures, Tax Executives Institute, Inc., Houston Chapter, March 17, 2006
- A Privileged Discussion: A Review of the Attorney-Client Privilege, Work Product Doctrine, I.R.C. § 7525 Privilege, and Privilege Issues Concerning FASB 109, Tax Accrual Workpapers, Sarbanes-Oxley § 404, AICPA Interpretations, and PCAOB Rule 3522, In house CPE presentation to *Fortune 250* Company, November 9, 2005
- News from the Front: Taxpayer Wins and Losses in the Privilege Wars, Chamberlain, Hrdlicka, White, Williams & Martin 28<sup>th</sup> Annual Tax Planning Seminar, Houston, November 2005
- The Rebirth of the Section 7525 Tax Practitioner Privilege, Tax Executives Institute, Inc., San Antonio Chapter, April 7, 2005
- How to Avoid Waiving Privilege and Work Product Protection in the Current Age of Transparency, Houston Bar Association Section of Taxation, September 15, 2004
- When Is a Treasury Regulation Vulnerable to Challenge? Houston Bar Association, May 13, 2004
- Tax Lawyers: Who are they and what do they really do? University of Houston Law Center, April 13, 2004, University of Houston Law Center, April 5, 2005, University of Houston Law Center, March 8, 2006
- Return Preparer Privilege: Cloak or Fig Leaf? Chamberlain, Hrdlicka, White, Williams & Martin 26<sup>th</sup> Annual Tax Planning Seminar, Houston, November 2003
- The Latest on Two Fronts: I. The Jobs and Growth Tax Relief Reconciliation Act of 2003 II. Struggle to the Death: Family Limited Partnerships vs. Section 2036, 2003 Tax Forums, Houston, June 2003
- Judicial Highlights, Chamberlain, Hrdlicka, White, Williams & Martin 25<sup>th</sup> Annual Tax Planning Seminar, Houston, November 2002

## News

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- Chamberlain Hrdlicka Nationally Ranked In 2012 Editions of Best Law Firms & Best Lawyers
- Chamberlain Hrdlicka Ranked Nationally in 2011 Chambers USA
- Six Houston Attorneys Named 2011 Texas Rising Stars
- Chamberlain Hrdlicka hires legal vet to launch San Antonio office
- National Law Firm Chamberlain Hrdlicka Expands With San Antonio Office
- Chamberlain Hrdlicka Nationally Ranked in 2011 Edition of Best Lawyers

## Articles and Publications

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- Responsible Person and Lender Liability for Trust Fund Taxes—Section 6672 and 3505, *BNA Tax Management Portfolio*, 639-2<sup>nd</sup>, 2010
- A Practitioner's Guide to Handling IRS Appeals, *The Texas Tax Lawyer*, October 2007

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## Juan F. Vasquez, Jr., *Continued*

- Public Comments Regarding "No Reliance" Disclaimer of Section 10.35(b)(4)(ii) of Circular 230, *Tax Analysts Tax Notes*, August 8, 2007
- Section 10.35(b)(4)(ii) of Circular 230 is Invalid (But Just in Case it is Valid, Please Note That You Cannot Rely on this Article to Avoid the Imposition of Penalties), *Houston Business and Tax Law Journal*, Volume 7 Part 2, 2007
- Social Security Number Mismatches and Workforce Validity, *Texas Bar Journal*, February 2007
- Citing Unpublished Opinions in Tax Court Proceedings, *Tax Analysts Tax Notes Special Report*, January 15, 2007
- 2006 Annual Report, Important Developments, Court Procedure and Practice Committee, American Bar Association Section of Taxation, *The Tax Lawyer*, 2006
- 2005 Annual Report, Important Developments, Court Procedure and Practice Committee, American Bar Association Section of Taxation, *The Tax Lawyer*, 2005
- An Open Letter to Congress: Enact the Americans Coming Together ("ACT") Tax Credit, *Tax Analysts Tax Notes*, September 7, 2005, Introduced in Congress on September 12, 2005 as the Katrina Aftermath Relief Effort Tax Credit Act
- Does the Government Bear the Burden of Production on Substance-over-Form Issues in Tax Refund Litigation? *The Journal of Tax Practice & Procedure*, April/May 2005
- The Seminole Rock Doctrine and Deference to IRS Interpretations, *Tax Analysts Tax Notes Viewpoint*, February 28, 2005
- Interpreting Tax Statutes: When Are Statutory Presumptions Justified? *Houston Business and Tax Law Journal*, Volume IV, 2004
- How Revenue Rulings Are Made, and the Implications of That Process for Judicial Deference, *Journal of Taxation*, October 2004
- The Scope of the Corporate Tax Shelter Exception to the § 7525 Tax Practitioner Privilege, *The Journal of Tax Practice & Procedure*, August/September 2004
- Judicial Deference for Revenue Rulings in a Post-Mead World, *The Journal of Tax Practice & Procedure*, August/September 2004
- Challenging Temporary Treasury Regulations: An Analysis of the Administrative Procedure Act, Legislative Reenactment Doctrine, Deference, and Invalidity, *Houston Business and Tax Law Journal*, Volume III, 2003
- The Section 7525 Tax Practitioner Privilege v. The "Tax Shelter" Siege: What Will Be the Fallout? *The Journal of Tax Practice & Procedure*, October/November 2003
- When Is It Unconstitutional For States to Tax Nonresident Members Of Limited Liability Companies? *State Tax Notes Special Report*, May 19, 2003; *Tax Analysts Tax Notes Special Report*, June 30, 2003 (reprinted)
- When is the Work of a Tax Professional Done in Anticipation of Litigation and Thus 'Work Product'? *Journal of Taxation*, March 2003
- Attorney-Client Privilege: When Does Tax Advice Qualify As 'Legal Advice'? *Tax Analysts Tax Notes Special Report*, December 9, 2002; *The Monthly Digest of Tax Articles*, October 2003 (reprinted)

### Professional Affiliations

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- Adjunct Professor, Tax Controversy & Litigation and Taxation of Sales and Exchanges, University of Houston Law Center
  - Adjunct Professor, Tax Controversies, Texas Southern University-Thurgood Marshall School of Law
  - Chair, Tax Committee, Hispanic National Bar Association

## Juan F. Vasquez, Jr., *Continued*

- Past Chair, Section of Taxation, Houston Bar Association
- Past Chair, Diversity Committee, Section of Taxation, American Bar Association
- Liaison, Section of Taxation, American Bar Association Commission on Racial and Ethnic Diversity in the Profession
- Chair, Privilege and Evidence Subcommittee, Committee on Court Practice and Procedure, Section of Taxation, American Bar Association
- Past Chair, Law Student Tax Challenge (Final Round Judging), Section of Taxation, American Bar Association
- State Bar of Texas, Section of Taxation
- Past Chairman, IRS/Tax Practitioner Study Group
- Houston Tax Procedure Group
- Houston Wednesday Tax Forum
- Past President, Mexican American Bar Association of Houston (MABAH)
- President, Hispanic Bar Association of Houston
- Hispanic National Bar Association
- Audit Committee, Executive Committee, Big Brothers Big Sisters Lone Star
- Past Chair, Audit Committee, Member, Executive Committee, Board of Directors, Big Brothers Big Sisters of Greater Houston
- Board of Directors, Houston Business and Tax Law Journal
- Founder and Past Executive Editor, Houston Business and Tax Law Journal, University of Houston Law Center
- Founder and Past President, Corporate & Taxation Law Society, University of Houston Law Center
- Project Blueprint, Class XXV

