

Practice Areas

- Estate Planning & Administration
- Tax
- Tax Controversy & Litigation

Education

- Northwestern University, B.S., B.A., 1967
- Northwestern University, J.D., 1971

Honors

- Martindale-Hubbell rating - AV
- Named as one of the country's leading federal tax litigators in The Legal 500 US (2007 Ed.)
- Northwestern University School of Law: Dean's List
- Accounting Major; Beta Alpha Psi, National Accounting Honorary (Junior and Senior years)
- Dean's List
- James E. Markham, Jr. Memorial Award as outstanding IRS field office attorney - 1980
- IRS North-Atlantic Region Attorney of the Year, 1983

George W. Connelly, Jr.

Shareholder

Houston

1200 Smith Street
14th Floor
Houston, TX 77002-4310
Tel: 713.654.9610
Fax: 713.658.2553
george.connelly@chamberlainlaw.com
www.chamberlainlaw.com



George Connelly, who heads the Firm's Tax Controversy practice, is recognized as one of the leading federal tax litigators in the United States. His practice focuses on IRS audit, collection and criminal matters including civil and criminal tax litigation matters, for clients including individuals, companies and estates. In a distinguished career spanning decades, he has achieved over 60 reported opinions in tax cases, and has received numerous honors and awards from governmental bodies and professional organizations.

Mr. Connelly gained perspective and insight into the workings of the federal tax system as a lawyer with the Internal Revenue Service. In his 15-year career with the IRS, he established relationships that continue to the present day. Mr. Connelly served at many levels, in the Office of Chief Counsel, as a Special Trial Attorney for the North-Atlantic Region in Buffalo, New York, and as the Legal advisor to the Buffalo, New York, District Director and the Buffalo Appeals Office for criminal, examination and collection divisions; and as the Tax Shelter Coordinator for nine years, from 1976 to 1985. Mr. Connelly also served as an Instructor for the Chief Counsel's National Trial Attorney Training Program, lecturing on evidence and cross-examination; and as the Leader of Task Forces (1979, 1980) charged with the creation of the Regional Trial Attorney Training Program and the Redesign of the National Program.

In addition to serving as the Tax Controversy Practice Leader, Mr. Connelly has assumed a leadership role within the Firm, participating for many years on the Business Development Committee and as Head of the Entry Level Recruiting Committee from 1999 - 2000 and 2003 - 2005, as well as participating on many other Firm committees.

Significant Cases

- *Wickersham v. Commissioner*: Persuaded the U.S. Tax Court that a man convicted of filing a false income tax return had not committed civil fraud with respect to that return.

- Recipient of various IRS (National) Special Achievement and High Quality Performance Awards, 1980 through 1985
- Named a Texas Super Lawyer by Texas Lawyer and Texas Monthly, 2003 and 2004

George W. Connelly, Jr., *Continued*

- U.S. v. Sidley Austin Brown & Wood LLP, 2004 U.S.T.C ¶ 50,289 (N.D. Ill 2004) - In a "John Doe" summons proceeding, we represented a group of clients of the law firm and persuaded the Court that under FRCP Rule 24(b), merely being involved in an IRS audit and dispute was a sufficient "injury" to our clients to enable them to permissively intervene.
- Hajecate v. Commissioner: Persuaded the U.S. Tax Court that information secured by the IRS from a grand jury investigation could not be used in a civil tax proceeding.
- H Graphics Access v. Commissioner: Persuaded the U.S. Tax Court that the alteration of a document prepared by the IRS was not the product of fraud or malfeasance, such that the resulting agreement was enforceable.
- U.S. v. Texas Commerce Bank: Persuaded U.S. District Court that federal tax lien did not reach interest of beneficiary of discretionary trust.

News & Publications

- Houston Business Journal and The Legal News, December 2005, "Tax Issues Related to Business Gifts During the Holiday Season"
- Houston Business Journal, March 4, 2005, reprinted Boston Business Journal, March 25, 2005, "Not All Taxes Are Created Equal"
- Houston Business Journal, July 2, 2004, "Outsourcing: Businesses Using PEO's Need to Consider Tax Issues"
- Journal of Taxation, January 2002, "Tax Court Review of Abatement of IRS Interest--Another Broken Promise"
- American Corporate Counsel Association, 1995, "The Taxing Side of Outsourcing"

Seminars & Presentations

Courses Taught:

- Strategies for Effective Negotiations with IRS - Texas Society of CPAs, Professional Development Institute and Iowa Society of CPAs
- New Developments in Employee-Independent Contractor Controversies - Texas Society of CPAs
- The IRS Offer in Compromise Program - Texas Society of CPAs

Speeches (Firm-sponsored):

- Dealing with IRS Appeals Division

George W. Connelly, Jr., *Continued*

- Dealing with IRS Collection Division
- Overview of Tax Reform Act of 1986
- Offers in Compromise
- Master of Ceremonies for Annual Tax Planning Seminar in 1988 and 1989
- IRS Large Case Audit Initiative
- Tax Liability and Collection Issues in a Community Property State
- Protecting Trade Secrets and Other Confidential Information in Tax Litigation
- Tax Shelter Burnout
- The New Accuracy Related Penalties
- Ethical Issues in Tax Practice
- Cash Transaction Reporting Requirements
- Taxpayers Bill of Rights - I and II
- Dealing With IRS Estate Tax Audits
- An Introduction to Dealing with the IRS Director of Practice

Speeches (Sponsored by Others):

- Dealing with IRS Director of Practice, HBA Tax Section, December 2001
- IRS Interest Abatement--Fact or Fiction? American Institute of Federal Taxation, April 2001
- An Introduction to Dealing with the IRS Director of Practice, Speech before the American Bar Association, Tax Section, Standards Committee, October 2002
- Daddy Died with a Cayman Account, Southern Federal Tax Institute, Fall 2004
- What Happens to Your Case When it Goes to Appeals? Or When it Goes to Tax Court? December, 2005,
- Winning Tax Controversies by Mastering Procedure, Tulane Tax Institute, October 2006

Continuing Legal Education Presentations for IRS Attorneys:

- Handling Expert Witnesses in Litigation
- Problems with the Tax Equity and Fiscal Responsibility Act of 1982
- The Criminal Tax Process from the Private Representative's Point of View
- Common Mistakes Made by Attorneys in Handling Tax Court Cases
- Burden of Proof and Attorneys' Fees Rules Under the IRS Reform and Restructuring Act of 1998

George W. Connelly, Jr., *Continued*

News

- Eight Chamberlain Hrdlicka Attorneys Named Texas "Super Lawyers"
- US Legal 500 Ranks Chamberlain Hrdlicka Among Top Tier in Tax Litigation
- IRS Announces Initiative Regarding Tax Shelter Settlements

Professional Affiliations

- Member, American Bar Association, Texas Bar Association, Houston Bar Association
 - Former Member, Association of Trial Lawyers of America
 - Firm's United Way Campaign Chair, 2003 - 2005
 - Northwestern University Alumni Association of Houston, Vice Chairman in Charge of Programming and Member, Board of Directors, 1995 - 1998
 - Texas Children's Hospital, 1998 — 2000 Planned Giving Advisory Council
 - Greater Houston Partnership, CEO Roundtable Program: Member of Steering Committee, 1995 – present
 - Chair, Steering Committee, 2000 – 2003
 - Member of Professional Services Council, 2003 – present
 - Vice Chair 2004 – 2005; Chair of Business Development and Education Task Force, 2003 – 2005; Member of Advocates
 - Silver Fox Advisors, Advisory member 2000 – 2003; Associate member since 2004
 - Association for Community Broadcasting in Houston, Member of Board of Directors, 2006 - present; Chair of Outreach Committee, 2006 - present
 - Riverbend Homeowners Association, Member, Board of Directors and Planning Committee, 2004 and 2005
 - Chair, Student Development Task Force for the Earl Carl Institute at the Thurgood Marshall School of Law, Texas Southern University, Houston, 2006 - present
- 