

#### Practice Areas

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- Tax
- Tax Controversy & Litigation

#### Education

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- New York University School of Law, LL.M. in Taxation, 2016
- University of Kansas School of Law, J.D. 2015, Kansas Law Review - Managing Editor
- University of Kansas School of Business, M.B.A., 2015
- University of Minnesota-Duluth, B.A. Political Science, 2010

#### Bar Admissions

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- Missouri
- Texas

#### Court Admissions

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- U.S. Tax Court
- U.S. Court of Federal Claims
- U.S. District Court for the Northern District of Texas

### Paul M. Budd

Senior Associate

Atlanta

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Paul Budd is a senior associate in the Tax Controversy and Litigation section in Atlanta. Paul's practice specializes in representing clients in federal tax controversy and litigation matters against the IRS and federal government.

Paul's experience includes representing a diverse range of clients, including individuals, corporations, partnerships, estates, and closely-held businesses, in IRS civil examinations, criminal investigations, appeals, and collection matters. He has also represented taxpayers in litigation against the IRS and the Department of Justice - Tax Division ("DOJ") in the U.S. Tax Court, Federal District Court, and the U.S. Court of Federal Claims, litigating a variety of tax issues including the characterization of shareholder debt vs. equity, passive activity losses, hobby losses, valuation disputes, civil penalty defense, and refund claims.

Prior to joining Chamberlain Hrdlicka, Paul practiced law at a firm in Dallas, Texas where he also represented clients in complex federal tax disputes, from IRS audits to litigation. In addition, he advised clients on a wide-range of domestic and international tax compliance issues, including voluntary disclosures, offshore disclosures, FBAR compliance, Affordable Care Act ("ACA") compliance, employment taxes, worker classification, and international information return penalties.

Paul earned his undergraduate degree from the University of Minnesota-Duluth, his law degree and Master of Business Administration from the University of Kansas School of Law, and his Master of Laws degree from New York University School of Law.

#### Professional Affiliations

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- American Bar Association, Tax Section
- Dallas Bar Association, Tax Section