

#### Practice Areas

- Tax Controversy & Litigation
- Tax
- State and Local Tax Planning & Controversy
- Employee Benefits & Executive Compensation
- Appellate Law

#### 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 School of Law, LL.M. in Taxation, 2002

#### Honors

- Named a Leading Attorney in the Tax Litigation Nationwide category by Chambers USA - America's Leading Lawyers for Business (2006-present)
- Named in Best Lawyers in America in Litigation & Controversy - Tax (2010-present)
- Named in The Legal 500 U.S. – Leading Lawyer (2023)

## Juan F. Vasquez, Jr.

Shareholder - Tax Controversy Chair

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Juan F. Vasquez, Jr. is a Shareholder in Houston and San Antonio. Mr. Vasquez serves as the Chair of the Firm's Tax Controversy Section and concentrates his practice on federal, state and local tax controversy matters, including in connection with examinations, administrative appeals and trial. He is also the Practice Chair of the Firm's Employee Retention Tax Credit (ERTC) group.

Mr. Vasquez also represents clients in administrative and policy matters before the IRS, various states, and local taxing authorities. He also represents clients in tax planning, ERISA and executive/deferred compensation, appellate law, estate planning, trust related matters, and ERTC and Paycheck Protection Program (PPP) review, audit, and appeals matters. Mr. Vasquez represents a broad range of clients including individuals, privately held businesses, and large Fortune 500 companies and multinationals.

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*, *Tax Procedure & Practice* and previously taught *Taxation of Sales and Exchanges*.

An active member of the American Bar Association Section of Taxation, Mr. Vasquez served as the immediate Past Chair of the Committee on Court Procedure and Practice. Mr. Vasquez was awarded the Tax Section's Janet R. Spragens Pro Bono Award, and is the past Chair of the Tax Section's Diversity Committee.

Mr. Vasquez serves as the Chair of the Firm's Diversity and Attorney Development Committee. Mr. Vasquez is the past Chair of the Hispanic National Bar Association (HNBA) Tax Section, and also served as a past National Treasurer of the HNBA.

- Named a "Super Lawyer" by Thomson Reuters (2012-present)
- Named a "Highly Regarded Professional", International Tax Review/World Tax, 2023
- Named a "Top Lawyer" by Houstonia (2021-2022)
- Named a Tax Controversy Leader in International Tax Review (2013-2019)
- Named in Texas' Best Lawyers in Tax Law (2010-2019)
- Named a "Texas Rising Star" by Texas Monthly (2007-2011)
- Elected to American College of Tax Counsel
- Recipient, 2019 Hispanic Issues Section Pete Torres Community Service Award, State Bar of Texas
- Recipient, 2010 Janet R. Spragens Pro Bono Award, American Bar Association Section of Taxation
- Named a 2008-2009 Nolan Fellow by the American Bar Association Section of Taxation
- Named a Legal Star by Aztec Muse (2010)

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

Mr. Vasquez is a frequent lecturer and author on topics relating to tax controversy, partnerships, corporate tax, and other related matters.

Mr. Vasquez is a past Chair of the Houston Bar Association Section of Taxation and serves on the Leadership Council on the State Bar of Texas Section of Taxation, and also serves as Co-Chair of the Section of Taxation's Tax Controversy Committee and is the immediate Past Chair of the Section of Taxation's Pro Bono Committee.

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" Client Guide. He has also been named a "Super Lawyer" 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.

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 Treasurer, past Chair of the Audit Committee, and a Member of the Executive Committee. Mr. Vasquez is also honored to serve on the Scholarship Committee for the La Michoacana Foundation. Mr. Vasquez is a past President of the Hispanic Bar Association of Houston and is a past President of the Mexican-American Bar Association of Houston. Mr. Vasquez's pro bono work was recently recognized with the State Bar of Texas Hispanic Issues Section Pete Torres Community Service Award.

### Significant Matters

- Tax Court victory in significant employment tax case involving an issue of first impression.
- Successfully resolved significant transfer pricing cases at the audit, appeals, and court levels, including cases involving hundreds of millions of dollars in dispute.
- Multiple court victories and case resolutions on eve of trial involving a range of tax issues.
- Fifth Circuit victory in case involving issue of first impression regarding proper notice to taxpayer.
- Eleventh Circuit victory in excise tax case.
- Successfully resolved at appeals a significant multi-million dollar excise tax case involving the fracking industry.

- 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**

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- Texas

#### **Court Admissions**

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- 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
- 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***

- Seventh Circuit victory involving the attorney-client privilege and Section 7525 tax practitioner privilege.
- Successfully resolved numerous state tax cases involving franchise tax, sales and use tax, tobacco tax, and fuel tax issues at audit, appeals, and court levels.
- Successfully resolved innocent spouse cases at the Tax Court level and with IRS appeals.
- Represented numerous clients in alleged "listed transaction" cases, including successfully resolving case for Fortune 500 client at the audit level in a \$300+ million matter.
- Successfully represented clients in published cases involving the attorney-client privilege, work product doctrine, Section 7525 tax practitioner privilege, and identity privilege.
- 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 clients in a multimillion dollar research tax credit case before the District Court for the Southern District of Texas. Successfully resolved numerous other research tax credit cases across a range of industries.
- Represented a Fortune 500 client in a \$20 million collection due process case involving employment tax issues, which resulted in a significant refund to the client.

#### **Seminars & Presentations**

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- The Tax Relief for American Families and Workers Act of 2024: The Beginning of the End for the Employee Retention Credit (ERC)!!!!, ERC Voluntary Disclosure Program & Withdrawal, and ERC Tax Controversy Updates, TXCPA Webinar, January 31, 2024
- Tax Controversy ERC Update: Pending Legislation, IRS Voluntary Disclosure Program, and Audit & Appeals Issues, Chamberlain Hrdlicka Webinar, January 25, 2024
- Tax Controversy: Employee Retention Credit (ERC) Voluntary Disclosure Program, IRS Processing Moratorium, and IRS Audit and Appeals Update, 2024 TXCPA Houston Tax Expo, January 10, 2024
- IRS Implements Employee Retention Credit Voluntary Disclosure Program Webinar, January 4, 2024

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

- IRS Update: Considerations for Tax Practitioners after the IRS Moratorium on Processing ERC Claims, Chamberlain Hrdlicka Laredo Tax and International Business Planning Seminar, November 16, 2023
- IRS Update: Considerations for Tax Practitioners after the IRS Moratorium on Processing ERC Claims, Chamberlain Hrdlicka 6th Annual San Antonio Tax and International Business Planning Seminar, November 8, 2023
- Tax Controversy ERC Update: The Latest from the Front Lines Involving IRS Challenges to Eligibility, More than Nominal Test, Applicable Governmental Orders, Supplier Delays, and Other Hop Topics Relating to the Employee Retention Credit, Chamberlain Hrdlicka 46th Annual Houston Tax and Business Planning Seminar, November 1, 2023
- ABA Tax Section, Virtual 2023 Fall Tax Meeting, Employee Retention Tax Credit, The Next Frontier of IRS Audits and Tax Controversies? October 18, 2023
- IRS Update: Considerations for Tax Practitioners after the IRS Moratorium on Processing Employee Retention Credit Claims, Chamberlain Hrdlicka Alert Webinar, September 2023
- Unlocking the Potential of the ERC and PPP: Insights into Eligibility, Tax Treatment, and the Latest IRS Enforcement Efforts, Chamberlain Hrdlicka Brownsville Tax and International Business Planning Seminar, May 2023
- Examination and IRS Matching Efforts Based on Information and Other Reporting, American Bar Association Tax Section, May 2023
- Chamberlain Hrdlicka Forum Series: Tax Return Preparation Issues for the 2023 Filing Season; Employee Retention Tax Credit Update, March 2023
- Method of Accounting Tax Case Review: Joyner Family Limited Partnership v. Commissioner, T.C. Memo. 2019-159, University of Arkansas-Little Rock Accounting Society, December 15, 2022
- Chamberlain Hrdlicka Laredo Tax and Business Planning Seminar, Navigating the Tax Consequences and Audit Risks Associated with the Employee Retention Tax Credit (ERTC) and Paycheck Protection Program (PPP), November 8, 2022
- Chamberlain Hrdlicka 5th Annual San Antonio Tax and Business Planning Seminar, Navigating the Tax Consequences and Audit Risks Associated with the Employee Retention Tax Credit (ERTC) and Paycheck Protection Program (PPP), November 3, 2022
- Chamberlain Hrdlicka 45th Annual Houston Tax and Business Planning Seminar, Tax Controversy Update: Tax Consequences and Audit Risks Associated with the Employee Retention Credit (ERC) and Paycheck Protection Program (PPP), October 27, 2022
- Dean's Diversity Dialogue: TX Big Law, Latino/a/x American Law Partners/Corporate Counsel, September 28, 2022
- Tax Controversy Update: Claiming the Employee Retention Credit (ERC) the Right Way to Minimize IRS Audit Risk, Houston Society of Chinese American CPAs,  
  
June 4, 2022
- Perspectives in Tax Law, Corporate & Tax Law Society and Houston Business & Tax Law Journal, March 22, 2022
- The Compliance Burden: What Tax Professionals Need to Know in 2022 About the Paycheck Protection Program (PPP), Employee Retention Credit (ERC), and Audit Risk,  
  
Houston CPA Society, Texas Society of CPAs 2022 Tax Expo, January 10, 2022

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

- Chamberlain Hrdlicka's 43rd Annual Tax and Business Planning Seminar is virtual for 2021!,  
November 4, 2021
- Tax Treatment of Paycheck Protection Program (PPP) Loans After the Economic Aid Act, American Bar Association Section of Taxation, February 17, 2021
- Chamberlain Hrdlicka Virtual Annual Tax and Business Planning Seminar, November 10, 2020
- Tax Issues Associated with the Paycheck Protection Program (PPP) Loan Forgiveness, Tulsa Tax Club, October 27, 2020
- What Every Practitioner Should Know about the Paycheck Protection Program (PPP), Houston Bar Association, September 16, 2020
- Tax Implications of Paycheck Protection Program and Related Expenses: Deductibility, PPP Loan Forgiveness and Exclusion from Taxable Income, Strafford, August 13, 2020
- Chamberlain Hrdlicka Laredo Tax Controversy, Tax, and Business Planning Seminar, February 13, 2020
- Chamberlain Hrdlicka 2nd Annual San Antonio Tax and Business Planning Seminar, November 6, 2019
- Chamberlain Hrdlicka 42nd Annual Houston Tax and Business Planning Seminar, October 30, 2019
- Chamberlain Hrdlicka Laredo Tax and Business Planning Seminar, July 30, 2019
- Chamberlain Hrdlicka McAllen Tax and Business Planning Seminar, March 4, 2019
- Chamberlain Hrdlicka 1st Annual San Antonio Tax and Business Planning Seminar, November 28, 2018
- Chamberlain Hrdlicka 41st Annual Houston Tax and Business Planning Seminar, October 30, 2018
- A Trip Through The Tax Court's Exotic Jurisdictions, United States Court Judicial Conference, March 27, 2018
- Litigating Captive Insurance Cases, American Bar Association Section of Taxation, May 12, 2017
- Judicial Highlights, Chamberlain Hrdlicka 39th Annual Tax Planning Seminar, November 7, 2016
- Large Case Tax Litigation - Discovery and Depositions, American Bar Association Section of Taxation, September 30, 2016
- Nuts & Bolts of Tax Court Litigation: Pre-Trial, Trial, and Post-Trial, American Bar Association Section of Taxation, January 30, 2016
- Employment Taxes - Always an Enforcement Priority, American Bar Association Section of Taxation, December 12, 2015
- Preparing and Delivering Opening and Closing Statements in the Tax Court, American Law Institute, October 9, 2015
- Strategically Assembling a Transfer Pricing Case, American Bar Association Section of Taxation, September 18, 2015
- What Every Practitioner Should Know: Current Developments In IRS Tax Controversy And Litigation, Hispanic National Bar Association Tax Section, March 20, 2015
- Litigating Tax Penalties Case Update, American Bar Association Section of Taxation, January 30, 2015
- Transfer Pricing Litigation Update: Amazon, Medtronic and Other Recent Cases and IRS Guidance, State Bar of Texas 17th Annual International Tax Symposium, November 6, 2014
- Judicial Highlights, Chamberlain Hrdlicka 37th Annual Tax Planning Seminar, October 30, 2014
- Line Fill and Multistate Alternate Apportionment, Tax Executives Institute, Houston Chapter, October 29, 2014

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

- Handling a Tax Controversy: IRS Audit: Statutes of Limitations, Qualified Offers, and Closing Documents, American Law Institute, October 16, 2014
- Corporate Tax: What You Need To Know, Hispanic National Bar Association Tax Section, March 20, 2014
- How to Handle a Pro Bono Tax Case: Audit Techniques and Procedures, Houston Volunteer Lawyers Program, February 7, 2014
- Step One of All Tax Litigation: Burden of Proof, American Bar Association Section of Taxation, January 24, 2014
- Judicial Highlights, Chamberlain Hrdlicka 36th Annual Tax Planning Seminar, December 5, 2013
- Strategies for Guiding Clients Through the IRS Audit Process, American Bar Association Section of Taxation, September 21, 2013
- Careers in Tax Law, American Bar Association Section of Taxation, September 19, 2013
- The Tax Man Cometh: What Every Practitioner Should Know About IRS Examinations, Appeals, and Litigation, Hispanic National Bar Association Tax Section, September 6, 2013
- Tax Controversy Primer: What All Practitioners Should Know About IRS Civil and Criminal Tax Examinations, Mexican American Bar Association of Texas, August 2, 2013
- Tax Controversy Update: Hot Topics in IRS Exam, IRS Appeals, And Litigation, Houston Bar Association, June 6, 2013
- Hot Topics in Tax Controversies, Houston Bar Association Section of Taxation, February 20, 2013
- Using Alternative Dispute Resolution (ADR) to Resolve Tax Cases, American Bar Association Section of Taxation, January 25, 2013
- Hot Practice Tips for Representing an Individual Taxpayer Before and During an IRS Examination, American Bar Association Section of Taxation, January 25, 2013
- Recent Changes to Circular 230: New Regulations Governing Tax Practice, Chamberlain Hrdlicka Tax Forum, November 29, 2012
- The Complexities of Reporting Foreign Assets and Accounts, Chamberlain Hrdlicka Tax Forum, September 27, 2012
- Hot Topics in Trust Fund Litigation, American Bar Association Section of Taxation, September 14, 2012
- Tax Prescriptions For All Practitioners: "Obamacare" After Supreme Court's Landmark Nat'l Fed'n of Indep. Bus. v. Sebelius Decision (An Analysis of the tax and other important provisions of the Patient Protection and Affordable Care Act and the Healthcare and Education Reconciliation Act of 2010), Hispanic National Bar Association Tax Section, August 24, 2012
- Court Procedure Issues in CDP Judicial Review, American Bar Association Section of Taxation, February 17, 2012
- 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 34th Annual Tax Planning Seminar, 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

## 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, 2007
- 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
- Judicial Highlights, Chamberlain Hrdlicka 29th 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 28th Annual Tax Planning Seminar, Houston, November 2005

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

- 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 26th 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 25th Annual Tax Planning Seminar, Houston, November 2002

## Professional Affiliations

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- Co-Chair, Tax Controversy Section, Chamberlain Hrdlicka
- Adjunct Professor, Tax Controversy & Litigation, University of Houston Law Center
- Adjunct Professor, Tax Procedure & Practice, University of Houston Law Center
- Past Adjunct Professor, Taxation of Sales and Exchanges, University of Houston Law Center
- Past Adjunct Professor, Tax Controversies, Texas Southern University-Thurgood Marshall School of Law
- Past Chair, Committee on Court Procedure and Practice, Section of Taxation, American Bar Association
- Past Chair, Tax Section; Past National Treasurer; Past Member of Executive Committee, Board of Governors, Hispanic National Bar Association
- Past Chair, Section of Taxation, Houston Bar Association
- Past Chair, Privilege and Evidence Subcommittee, Committee on Court Procedure and Practice, Section of Taxation, American Bar Association
- Past Chair, Diversity Committee, Section of Taxation, American Bar Association
- Member, American College of Tax Counsel
- Member, Board of Directors, Chamberlain Hrdlicka
- Chair, Diversity and Attorney Development Committee, Chamberlain Hrdlicka
- Past Treasurer; Board of Directors, Hispanic National Bar Association Legal Education Fund
- Leadership Council, Section of Taxation, State Bar of Texas
- Co-Chair, Tax Controversy Committee, Section of Taxation, State Bar of Texas
- Past Chair, Pro Bono Committee, Section of Taxation, State Bar of Texas
- Past Liaison, Section of Taxation, American Bar Association Commission on Racial and Ethnic Diversity in the Profession
- Past Chair, Law Student Tax Challenge (Final Round Judging), Section of Taxation, American Bar Association



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

- Past Chairman, IRS/Tax Practitioner Study Group
- Houston Tax Procedure Group
- Houston Wednesday Tax Forum
- Past President; Board of Directors, Hispanic Bar Association of Houston
- Past President, Mexican American Bar Association of Houston
- Mexican American Bar Association of San Antonio
- Audit Committee, Executive Committee, Board of Directors, Big Brothers Big Sisters Lone Star
- Treasurer, Past Chair (Audit Committee), Executive Committee, Board of Directors, Big Brothers Big Sisters of Greater Houston
- Board of Directors, Houston Business and Tax Law Journal, University of Houston Law Center
- Board of Directors, Section of Taxation, Houston Bar Association
- 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

