

# VOLUNTARY DISCLOSURE PITFALLS

Presented by  
Charles “Chad” J. Muller III

**CHAD MULLER**

**(210) 507-6505**

**Chad.Muller@chamberlainlaw.com**

**Chamberlain Hrdlicka White Williams & Aughtry, P.C.**

**112 East Pecan Street, Suite 1450**

**San Antonio, TX 78205**

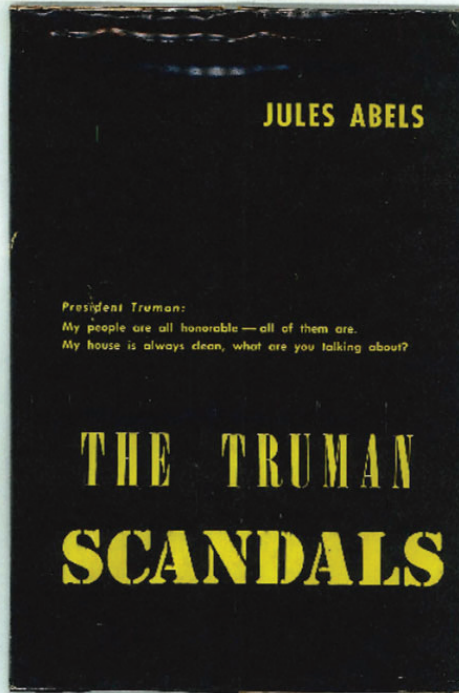


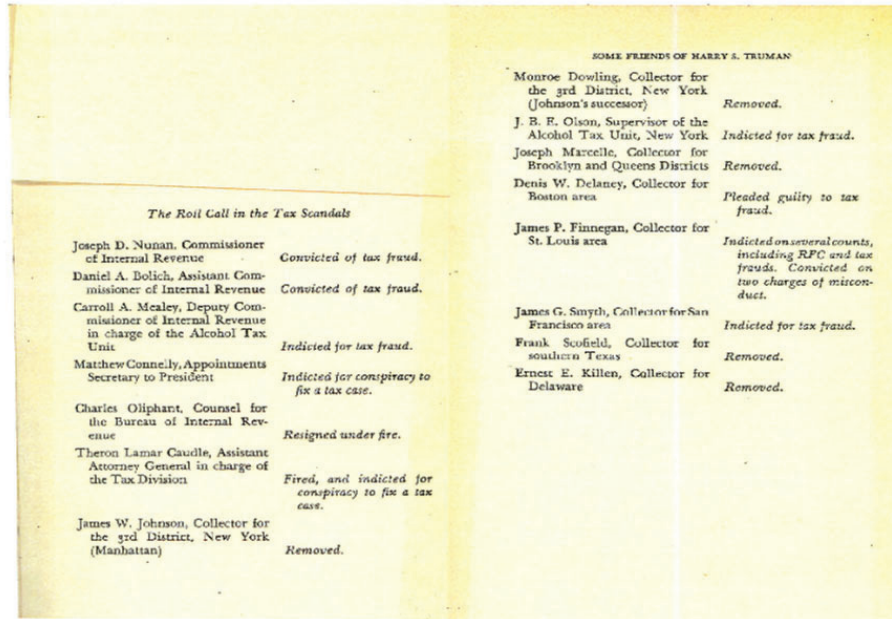
## Charles J. "Chad" Muller

Chad Muller has more than 50 years experience in federal and state tax controversies. Chad is one of only four attorneys in the United States that is both a Fellow in the American College of Tax Counsel and a Fellow in the American College of Trial Attorneys. As a Department of Justice Trial Attorney and as an Assistant United States Attorney, Mr. Muller represented the government in the largest criminal tax prosecutions in the country. In 1975, he received the Department of Justice John Marshal Award for outstanding achievement in the trial of complex litigation. Representing taxpayers in civil and criminal tax matters since 1977, Mr. Muller has consistently achieved outstanding results for his clients.

Mr. Muller has played a vital role in several key organizations within the tax sector, including the IRS Commissioner's Advisory Group and Integrity Review Panel, as well as the Department of Justice Tax Division Advisory Committee. He is also a former Chair of the American Bar Association Committee on Civil and Criminal Penalties and the Penalties Tax Force. Mr. Muller also served as Chair of the Office of Professional Responsibility Subgroup of the Internal Revenue Service Advisory Council.

*The Best Lawyers in America* and *Texas Super Lawyers* have repeatedly honored Chad for Tax Litigation and Controversy. He is named by Best Lawyers as the 2020 Tax Lawyer of the Year for San Antonio.





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## I. INTRODUCTION

A practitioner should review the following cases and statutes when advising and assisting a client regarding a voluntary disclosure.

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## Title search: Voluntary Disclosure Pitfalls

Also available as part of the eCourse

[2019 Taxation eConference](#)

First appeared as part of the conference materials for the  
67<sup>th</sup> Annual Taxation Conference session

"Voluntary Disclosure Practice and Hot Topics in IRS Enforcement "